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# Nevada System of Higher Education Single Audit Report For the Year Ended June 30, 2013



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**

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**NEVADA SYSTEM OF HIGHER EDUCATION  
SINGLE AUDIT REPORT  
FOR THE YEAR ENDED JUNE 30, 2013**

**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, 2013 and 2012

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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Allison Stephens ..... Las Vegas  
Michael B. Wixom ..... Las Vegas

## ADMINISTRATION

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University of Nevada, Reno  
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Nevada State College  
Michael Richards, Ph.D. .... President  
College of Southern Nevada  
Maria C. Sheehan, Ed.D. .... President  
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.

**Nevada System of Higher Education**  
**Financial Statements and Report of Independent Certified**  
**Public Accountants**  
**As of and for the Years Ended June 30, 2013 and 2012**

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**Report of Independent Certified Public Accountants**

Board of Regents  
Nevada System of Higher Education

**Report on the financial statements**

We have audited the accompanying financial statements of the business-type activities and the aggregate discretely presented component units of the Nevada System of Higher Education (the “System”) as of and for the years ended June 30, 2013 and 2012, 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 audits. 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 4.5% of the aggregate discretely presented component units total assets as of June 30, 2013 and total operating revenues of 4.2% of the aggregate discretely presented component units total operating revenues for the year then ended as described in Note 22 “System Related Organizations”. 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 Golf Foundation, UNLV Alumni Association, UNLV Rebel Football Foundation, College of Southern Nevada Foundation, and the Nevada State College Foundation, which statements collectively reflect total assets constituting 6.3% of the aggregate discretely presented component units total assets as of June 30, 2012 and total operating revenues of 5.1% of the aggregate discretely presented component units total operating revenues for the year then ended as described in Note 22 “System Related Organizations”. Those statements were audited by other auditors, whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for these component units, is based solely on the reports of the other auditors.

We conducted our audits 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, College of Southern Nevada Foundation, and the Nevada State College Foundation, were not audited in accordance with *Government Auditing Standards* for the years ended June 30, 2013 and 2012.

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, 2013 and 2012, and the respective changes in financial position and, where applicable, cash flows thereof for the years 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 11 be presented to supplement the basic financial statements. Such information, although not a required part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. This required supplementary information is the responsibility of management. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America. These limited procedures consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

##### *Supplementary information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the System's basic financial statements. The combining schedules of net position and combining schedules 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 financial statements. The schedule of expenditures of federal awards for the year ended June 30, 2013, 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 4, 2013, 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 4, 2013

# 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, 2013. 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, 2013, with comparative information as of June 30, 2012 and June 30, 2011.

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:



Unaudited

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

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

### **SYSTEM FINANCIAL HIGHLIGHTS FROM 2012 TO 2013 (in \$1,000's)**

- Total net position increased 2.8% from \$2,242,297 to \$2,303,981;
- Capital assets decreased 1.6% from \$1,959,264 to \$1,927,684;
- Operating revenues increased 7.0% from \$746,339 to \$798,447;
- Nonoperating revenues increased 11.9% from \$612,245 to \$684,832; and
- Operating expenses increased 2.2% from \$1,394,809 to \$1,425,538.

### **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 Statements of Cash Flows. These statements present financial information in a form similar to that used by corporations. The System's net position (the difference between assets and liabilities) 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 Statement of Net Position includes all assets and liabilities. It is prepared under the accrual basis of accounting, whereby revenues and assets are recognized when the service is provided and expenses and liabilities are recognized when a third party provides the services, regardless of when cash is exchanged.

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

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

## CONDENSED FINANCIAL INFORMATION

### ASSETS AND LIABILITIES

The Combined Statement of Net Position (formerly known as Combined Statement of Net Assets) is a point-in-time financial statement presenting the financial position of the System as of June 30, 2013, with a comparison made to June 30, 2012 and June 30, 2011. This Statement presents end-of-year data for Assets (current and non-current), Liabilities (current and non-current), and Net Position (assets minus liabilities).

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

	2013	2012	Increase/ (Decrease)	Percent Change	2011	Increase/ (Decrease)	Percent Change
<b>Assets</b>							
Current Assets	\$812,850	\$756,170	\$56,680	8%	\$677,583	\$78,587	12%
Capital Assets	1,927,684	1,959,264	(31,580)	(2)%	1,986,114	(26,850)	(1)%
Other Assets	264,976	258,932	6,044	2%	309,922	(50,990)	(16)%
<b>Total Assets</b>	<b>3,005,510</b>	<b>2,974,366</b>	<b>31,144</b>	<b>1%</b>	<b>2,973,619</b>	<b>747</b>	<b>0%</b>
<b>Liabilities</b>							
Current Liabilities	224,246	228,928	(4,682)	(2)%	182,353	46,575	26%
Noncurrent Liabilities	477,283	503,141	(25,858)	(5)%	538,140	(34,999)	(7)%
<b>Total Liabilities</b>	<b>701,529</b>	<b>732,069</b>	<b>(30,540)</b>	<b>(4)%</b>	<b>720,493</b>	<b>11,576</b>	<b>2%</b>
<b>Net Position</b>							
Net investment in capital assets	1,465,694	1,463,647	2,047	0%	1,449,211	14,436	1%
Restricted, nonexpendable	86,021	84,695	1,326	2%	85,288	(593)	(1)%
Restricted, expendable	215,107	196,107	19,000	10%	245,196	(49,089)	(20)%
Unrestricted	537,159	497,848	39,311	8%	473,431	24,417	5%
<b>Total Net Position</b>	<b>\$2,303,981</b>	<b>\$2,242,297</b>	<b>\$61,684</b>	<b>3%</b>	<b>\$2,253,126</b>	<b>\$(10,829)</b>	<b>0%</b>

#### Assets

Total assets of the System remained fairly consistent, showing an increase of \$31.1 million, or 1%. The increase that occurred in current and other assets was offset by a decrease in capital assets. The increase in current assets is primarily due to an increase in the valuation of the short-term

investments accounts. The decrease in capital assets is reflective of the disposal of capital assets and normal depreciation for the year. The increase in other assets relates primarily to the increase in restricted cash and endowment investments due to the increase in market value, offset by the decline in cash held by State treasurer, receivable from State of Nevada, and pledges receivable.

### **Liabilities**

Total liabilities for the year decreased by \$30.5 million; a \$4.7 million decrease in current liabilities and \$25.8 million decrease in non-current liabilities. The decrease in current liabilities was primarily due to a reduction in accrued interest payable. The decrease in non-current liabilities was primarily driven by a decrease in long-term debt due. Both of these reductions can be attributed to the refinance of outstanding revenue bonds for future interest savings.

### **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 \$2 million increase reflects the System's expenditures for development and renewal of its capital assets, offset by depreciation expense on capital assets and a net decrease in long-term debt. The increase is related to 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 increased by \$39.3 million in 2013. Although unrestricted net position is not subject to externally imposed stipulations, substantially all of the System's unrestricted net position has been designated for various academic and research programs and initiatives, as well as capital projects. Funds functioning as an endowment consist of unrestricted funds that have been

allocated by the System for long-term investment purposes, although amounts are not subject to donor restrictions requiring the System to preserve the principal in perpetuity. Programs supported by the endowment include scholarships, fellowships, professorships, research efforts and other important programs and activities.

### System Related Organizations

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

	2013	2012	Increase/ (Decrease)	Percent Change	2011	Increase/ (Decrease)	Percent Change
<b>Assets</b>							
Current Assets	\$237,604	\$200,616	\$36,988	18%	\$210,991	\$(10,375)	(5)%
Capital Assets	7,606	7,937	(331)	(4)%	3,233	4,704	145%
Other Assets	269,717	259,283	10,434	4%	220,616	38,667	18%
Total Assets	<u>514,927</u>	<u>467,836</u>	<u>47,091</u>	10%	<u>434,840</u>	<u>32,996</u>	8%
<b>Liabilities</b>							
Current Liabilities	20,417	12,380	8,037	65%	14,060	(1,680)	(12)%
Non-Current Liabilities	6,576	8,302	(1,726)	(21)%	8,806	(504)	(6)%
Total Liabilities	<u>26,993</u>	<u>20,682</u>	<u>6,311</u>	31%	<u>22,866</u>	<u>(2,184)</u>	(10)%
<b>Net Position</b>							
Net Investment in Capital Assets	6,097	6,412	(315)	(5)%	2,603	3,809	146%
Restricted, Nonexpendable	244,817	240,346	4,471	2%	220,589	19,757	9%
Restricted, Expendable	191,642	162,683	28,959	18%	160,746	1,937	1%
Unrestricted	45,378	37,713	7,665	20%	28,036	9,677	35%
Total Net Position	<u>\$487,934</u>	<u>\$447,154</u>	<u>\$ 40,780</u>	9%	<u>\$411,974</u>	<u>\$ 35,180</u>	9%

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 investment income and market value of investments. The remaining changes can be attributed to an increase in operating expenses and a decrease in payments to the System campuses.

### REVENUES, EXPENSES AND CHANGES IN NET POSITION

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

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

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

The Combined Statements of Revenues, Expenses, and Changes in Net Position reflect a steady year with the net position at the end of the year increasing slightly, but remaining fairly consistent with the prior year.

	2013	2012	Increase/ Decrease	Percent Change	2011	Increase/ Decrease	Percent Change
<b>Operating Revenues</b>							
Student tuition and fees, net	\$350,170	\$335,187	\$ 14,983	4%	\$328,805	\$ 6,382	2%
Grants and contracts, Federal	168,722	164,127	4,595	3%	186,353	(22,226)	(12)%
Grants and contracts, other	74,104	67,651	6,453	10%	80,575	(12,924)	(16)%
Sales and services	168,940	149,688	19,252	13%	137,189	12,499	9%
Other	36,511	29,686	6,825	23%	28,240	1,446	5%
<b>Total Operating Revenues</b>	<u>798,447</u>	<u>746,339</u>	<u>52,108</u>	<u>7%</u>	<u>761,162</u>	<u>(14,823)</u>	<u>(2)%</u>
<b>Operating Expenses</b>							
Employees comp/benefits	(889,062)	(873,941)	(15,121)	2%	(907,282)	33,341	(4)%
Utilities	(32,368)	(31,954)	(414)	1%	(34,203)	2,249	(7)%
Supplies and services	(325,771)	(304,425)	(21,346)	7%	(287,746)	(16,679)	6%
Scholarship and Fellowships	(82,839)	(88,770)	5,931	(7)%	(101,044)	12,274	(12)%
Other	(98)	(30)	(68)	227%	(52)	22	(42)%
Depreciation	(95,400)	(95,689)	289	0%	(92,557)	(3,132)	3%
<b>Total Operating Expenses</b>	<u>(1,425,538)</u>	<u>(1,394,809)</u>	<u>(30,729)</u>	<u>2%</u>	<u>(1,422,884)</u>	<u>28,075</u>	<u>(2)%</u>
<b>Nonoperating Revenues (Expenses)</b>							
State appropriation	472,109	475,004	(2,895)	(1)%	549,015	(74,011)	(13)%
Federal grants	118,151	122,329	(4,178)	(3)%	100,769	21,560	21%
Gifts	35,428	31,533	3,895	12%	34,999	(3,466)	(10)%
Investment income, net	73,639	16,973	56,666	334%	88,117	(71,144)	(81)%
Disposal of capital asset	6,750	(8,648)	15,398	(178)%	(1,626)	(7,022)	432%
Interest expense	(21,614)	(23,955)	2,341	(10)%	(24,352)	397	(2)%
Other nonoperating revenues (expenses)	369	(991)	1,360	(137)%	3,769	(4,760)	(126)%
<b>Total Nonoperating Revenues (Expenses)</b>	<u>684,832</u>	<u>612,245</u>	<u>72,587</u>	<u>12%</u>	<u>750,691</u>	<u>(138,446)</u>	<u>(18)%</u>
<b>Other Revenues (Expenses)</b>	3,943	25,396	(21,453)	(84)%	13,534	11,862	88%
<b>Net Position</b>							
Increase (Decrease) in Net Position	61,684	(10,829)	72,513	(670)%	102,503	(113,332)	(111)%
Net position, beginning of year	<u>2,242,297</u>	<u>2,253,126</u>	<u>(10,829)</u>	<u>0%</u>	<u>2,150,623</u>	<u>102,503</u>	<u>5%</u>
<b>Net position, end of year</b>	<u>\$2,303,981</u>	<u>\$2,242,297</u>	<u>\$61,684</u>	<u>3%</u>	<u>\$2,253,126</u>	<u>\$(10,829)</u>	<u>0%</u>

Operating revenues increased by \$52.1 million 7% and operating expenses increased by \$30.7 million 2%, resulting in a decrease in the operating loss of \$21.4 million (3%).

Operating Revenue - Student Tuition and Fees increased 4.5% to \$350.2 million as a result of the Board of Regents approved tuition and fee increases offset by a slight enrollment decrease. Federal grants and contracts experienced an increase of 2.8% to \$168.7 million while State, local and other grants and contracts increased 9.5% to \$74.1 million.

The increase in operating expenses was driven by increases in Supplies and Services expense and in Employee Compensation and Benefits. These increases primarily relate to the increases in grants and contracts and sales and services revenues.

Unaudited

Nonoperating net revenues increased by \$72.6 million. This was led by significant increases in investment income, net due to market fluctuation of \$56.7 million, and gain on the disposal of capital assets of \$15.4 million.

### System Related Organizations

Component entities' ending net position increased from 2012 to 2013, as shown in the following schedule.

	2013	2012	Increase/ Decrease	Percent Change	2011	Increase/ Decrease	Percent Change
<b>Operating Revenues</b>							
Patient revenue	\$ 54,105	\$ 51,198	\$ 2,907	6%	\$49,787	\$1,411	3%
Contract revenue	6,495	6,277	218	3%	7,355	(1,078)	(15)%
Contributions	40,120	54,723	(14,603)	(27)%	38,938	15,785	41%
Campus support	4,359	5,635	(1,276)	(23)%	5,945	(310)	(5)%
Other	16,807	6,801	10,006	147%	5,408	1,393	26%
<b>Total Operating Revenues</b>	<u>121,886</u>	<u>124,634</u>	<u>(2,748)</u>	<u>(2)%</u>	<u>107,433</u>	<u>17,201</u>	<u>16%</u>
<b>Operating Expenses</b>							
Program expenses	(38,622)	(35,594)	(3,028)	9%	(34,542)	(1,052)	3%
Other operating expenses	(41,721)	(33,988)	(7,733)	23%	(32,383)	(1,605)	5%
Depreciation	(957)	(841)	(116)	14%	(878)	37	(4)%
<b>Total Operating Expenses</b>	<u>(81,300)</u>	<u>(70,423)</u>	<u>(10,877)</u>	<u>15%</u>	<u>(67,803)</u>	<u>(2,620)</u>	<u>4%</u>
<b>Nonoperating Revenues (Expenses)</b>							
Investment income (loss), net	34,087	7,652	26,435	345%	40,394	(32,742)	(81)%
Payments to NSHE System	(45,394)	(51,932)	6,538	(13)%	(37,832)	(14,100)	37%
Other nonoperating revenues (expenses)	(172)	2,573	(2,745)	(107)%	(41)	2,614	6,376%
<b>Total Nonoperating Revenues (Expenses)</b>	<u>(11,479)</u>	<u>(41,707)</u>	<u>30,228</u>	<u>(72)%</u>	<u>2,521</u>	<u>(44,228)</u>	<u>(1,754)%</u>
<b>Other Revenues</b>	<u>11,673</u>	<u>22,676</u>	<u>(11,003)</u>	<u>(49)%</u>	<u>13,950</u>	<u>8,726</u>	<u>63%</u>
<b>Net Position</b>							
Increase (Decrease) in net position	40,780	35,180	5,600	16%	56,101	(20,921)	(37)%
Net position, beginning of year	447,154	411,974	35,180	9%	355,873	56,101	16%
<b>Net Position, end of year</b>	<u>\$487,934</u>	<u>\$447,154</u>	<u>\$40,780</u>	<u>9%</u>	<u>\$411,974</u>	<u>\$35,180</u>	<u>9%</u>

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

Net cash flows increased primarily due to an increase in proceeds from debt and a reduction in the purchase of investments. Cash used in operating activities increased due to increased payments to suppliers and for compensation and benefits. Net operating cash flows (amount of cash used in operating activities) increased 7.7%.

	2013	2012	Increase/ (Decrease)	Percent Change	2011	Increase/ (Decrease)	Percent Change
Operating activities	\$(540,940)	\$(502,302)	\$(38,638)	8%	\$(562,752)	\$60,450	(11)%
Noncapital financing	623,773	635,908	(12,135)	(2)%	686,107	(50,199)	(7)%
Capital financing activities	(98,221)	(120,150)	21,929	18%	(81,909)	(38,241)	(47)%
Investing activities	15,674	(57,249)	72,923	127%	7,693	(64,942)	(844)%
Net increase (decrease) in cash	286	(43,793)	44,079		49,139	(92,932)	
Cash - beginning of year	206,181	249,974	(43,793)		200,835	49,139	
Cash - end of year	<u>\$206,467</u>	<u>\$206,181</u>	<u>\$ 286</u>		<u>\$249,974</u>	<u>\$(43,793)</u>	



Cash flows from noncapital financing activities decreased \$12.1 million. This decrease was primarily related to the decrease in cash received from gifts and grants and federal grants and contracts, and the increase in disbursements under federal student loans programs. Cash flows used in capital financing activities indicated a decrease of \$21.9 million, reflecting an increase in proceeds from capital debt offset by an increase in principal payments. Cash flows from investing activities increased by \$72.9 million. This category generally reflects investing activities during the year.

## **CAPITAL ASSET AND DEBT ADMINISTRATION**

As of June 30, 2013, the System had invested \$1.9 billion 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 decrease (including additions and deletions) of \$31.6 million over June 30, 2012.

During fiscal year 2013, NSHE issued \$145.3 million of new revenue bonds to refinance outstanding bonds for interest savings. As of June 30, 2013, the coverage on the University Revenue Bonds (pledged revenues to maximum annual debt service) was 5.02 times. For statutory purposes, the coverage was 1.57 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 \$16.3 million of notes payable during fiscal year 2013.

## **FUTURE FINANCIAL EFFECTS**

In the recent years the demand for higher education services has stabilized, with some institutions showing slight growth and others reporting declines in enrollments. In FY 13, the System realized a net loss of student full time equivalent (FTE) enrollment of 1.6% (1,034 students) system-wide compared to FY 12. Student FTE enrollments increased at one of the State's two universities and the State College, and decreased at the other 5 institutions. Student enrollment counts are not yet available for the fall 2013 semester, but preliminary figures reflect that system-wide the number of FTE students will be essentially flat overall from fall 2012, with some institutions growing and others anticipating slight decreases in FTE students.

The Legislatively approved NSHE operating budget includes state appropriations and authorized expenditures (State Supported Operating Budget). The State Supported Operating Budget totals \$748.9 million for FY 14. This compares to a Legislatively approved budget of \$735.4 million in FY 13 and represents a 1.83% increase. General fund only allocations for NSHE grew by \$14.8 million from \$472.4 to \$487.2 million. In FY13, general fund appropriations accounted for approximately 64.2% of the total State Supported Operating Budget and in FY 14 general fund appropriations account for approximately 65.1%, with the upward change attributed primarily to salary and benefit restorations funded by the 2013 Legislature. The remaining revenue sources budgeted in the State Supported Operating Budget, including all non-appropriated sources, total \$261.7 million in FY 14 (34.9% of the total). This is a slight decrease in dollars of \$1.4 million and percentage of .5%, and is generally due to the decrease in enrollments and related registration fees.

As was the case in FY 13, student FTE enrollments will likely reflect moderate growth at some institutions in FY 14 and NSHE will be requesting the Interim Finance Committee, as authorized in Senate Bill 521 (2013 Legislature), for authority to expend student fee revenues generated in excess of budgeted levels due to enrollments exceeding projections in FY 14. These funds will be utilized to augment existing state budgets for the affected institutions.

#### **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, 2013 and 2012

	<u>System</u>		<u>System Related Organizations</u>	
	<u>2013</u>	<u>2012</u>	<u>2013</u>	<u>2012</u>
<b><u>ASSETS</u></b>				
<i>Current Assets</i>				
Cash and cash equivalents	\$ 182,375	\$ 182,041	\$ 42,058	\$ 43,262
Restricted cash and cash equivalents	144	150	3,127	1,952
Short-term investments	525,330	480,511	170,458	134,120
Accounts receivable, net	43,454	34,326	395	83
Receivable from U.S. Government	40,243	36,946	-	-
Receivable from State of Nevada	2,288	2,206	-	-
Pledges receivable, net	-	-	10,170	11,149
Patient accounts receivable, net	-	-	7,486	6,113
Current portion of loans receivable, net	1,445	1,428	14	11
Inventories	6,515	6,868	-	-
Deposits and prepaid expenditures, current	11,038	11,615	295	504
Other	18	79	3,601	3,422
<b>Total Current Assets</b>	<u>812,850</u>	<u>756,170</u>	<u>237,604</u>	<u>200,616</u>
<i>Noncurrent Assets</i>				
Cash held by State Treasurer	5,777	11,983	-	-
Restricted cash and cash equivalents	18,171	12,007	-	661
Receivable from State of Nevada	-	4,657	-	-
Restricted investments	-	-	39,241	28,886
Endowment investments	225,662	212,543	173,509	171,263
Deposits and prepaid expenditures	2,940	4,843	-	127
Loans receivable, net	11,653	10,902	106	664
Capital assets, net	1,927,684	1,959,264	7,606	7,937
Pledges receivable, net	525	1,724	33,273	35,743
Other noncurrent assets	248	273	23,588	21,939
<b>Total Noncurrent Assets</b>	<u>2,192,660</u>	<u>2,218,196</u>	<u>277,323</u>	<u>267,220</u>
<b>TOTAL ASSETS</b>	<u>3,005,510</u>	<u>2,974,366</u>	<u>514,927</u>	<u>467,836</u>
<b><u>LIABILITIES</u></b>				
<i>Current Liabilities</i>				
Accounts payable	38,499	36,765	4,374	4,038
Accrued payroll and related liabilities	67,175	66,600	1,632	1,511
Unemployment insurance and workers compensation	3,766	7,336	-	-
Due to State of Nevada	43	-	-	-
Current portion of compensated absences	30,583	30,710	-	-
Current portion of long-term debt	23,263	19,875	2,385	539
Current portion of obligations under capital leases	822	579	141	-
Accrued interest payable	8,427	11,675	4	-
Unearned revenue	44,307	46,883	1,903	797
Funds held in trust for others	7,361	8,229	-	-
Due to affiliates	-	-	7,234	5,083
Other	-	276	2,744	412
<b>Total Current Liabilities</b>	<u>224,246</u>	<u>228,928</u>	<u>20,417</u>	<u>12,380</u>
<i>Noncurrent Liabilities</i>				
Refundable advances under federal loan programs	8,194	8,059	-	-
Compensated absences	16,144	16,050	-	-
Unearned revenue	-	-	2,543	2,067
Long-term debt	449,646	477,202	-	40
Obligations under capital leases	2,423	589	-	-
Other noncurrent liabilities	876	1,241	4,033	6,195
<b>Total Noncurrent Liabilities</b>	<u>477,283</u>	<u>503,141</u>	<u>6,576</u>	<u>8,302</u>
<b>TOTAL LIABILITIES</b>	<u>701,529</u>	<u>732,069</u>	<u>26,993</u>	<u>20,682</u>
<b><u>NET POSITION</u></b>				
Net investment in capital assets	1,465,694	1,463,647	6,097	6,412
Restricted - Nonexpendable	86,021	84,695	244,817	240,346
Restricted - Expendable - Scholarships, research and instruction	144,216	128,314	189,781	161,218
Restricted - Expendable - Loans	8,210	7,643	-	-
Restricted - Expendable - Capital projects	42,811	39,590	768	268
Restricted - Expendable - Debt service	19,870	20,560	-	-
Restricted - Expendable - Other	-	-	1,093	1,197
Unrestricted	537,159	497,848	45,378	37,713
<b>TOTAL NET POSITION</b>	<u>\$ 2,303,981</u>	<u>\$ 2,242,297</u>	<u>\$ 487,934</u>	<u>\$ 447,154</u>

**NEVADA SYSTEM OF HIGHER EDUCATION**  
**COMBINED STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION (in \$1,000's)**  
**FOR THE YEARS ENDED JUNE 30, 2013 and 2012**

	<u>System</u>		<u>System Related Organizations</u>	
	<u>2013</u>	<u>2012</u>	<u>2013</u>	<u>2012</u>
<b>Operating Revenues</b>				
Student tuition and fees (net of scholarship allowance of \$121,080 and \$115,276)	\$ 350,170	\$ 335,187	\$ 7,719	\$ -
Federal grants and contracts	168,722	164,127	-	269
State grants and contracts	30,875	28,911	-	-
Local grants and contracts	27,494	25,167	-	-
Other grants and contracts	15,735	13,573	-	-
Campus support	11	53	4,359	5,635
Sales and services of educational departments (including \$4,251 and \$4,308 from System Related Organizations)	87,746	72,792	-	-
Sales and services of auxiliary enterprises (net of scholarship allowances of \$6,946 and \$5,083)	81,194	76,896	-	-
Contributions	-	-	40,120	54,723
Patient revenue	-	-	54,105	51,198
Contract revenue	-	-	6,495	6,277
Special events and fundraising	-	-	3,772	1,890
Interest earned on loans receivable	213	217	-	-
Other operating revenues	36,287	29,416	5,316	4,642
<b>Total Operating Revenues</b>	<u>798,447</u>	<u>746,339</u>	<u>121,886</u>	<u>124,634</u>
<b>Operating Expenses</b>				
Employee compensation and benefits	(889,062)	(873,941)	(32,601)	(28,510)
Utilities	(32,368)	(31,954)	(1)	(1)
Supplies and services	(325,771)	(304,425)	(6,938)	(4,620)
Scholarships and fellowships	(82,839)	(88,770)	-	(147)
Program expenses, System Related Organizations	-	-	(38,622)	(35,594)
Depreciation	(95,400)	(95,689)	(957)	(841)
Other operating expenses	(98)	(30)	(2,181)	(710)
<b>Total Operating Expenses</b>	<u>(1,425,538)</u>	<u>(1,394,809)</u>	<u>(81,300)</u>	<u>(70,423)</u>
<b>Operating Income (Loss)</b>	<u>(627,091)</u>	<u>(648,470)</u>	<u>40,586</u>	<u>54,211</u>
<b>Nonoperating Revenues (Expenses)</b>				
State appropriations	472,109	475,004	-	-
Gifts (including \$32,416 and \$31,263 from System Related Organizations)	35,428	31,533	-	-
Investment income, net	73,639	16,973	34,087	7,652
Gain (Loss) on disposal of capital assets	6,750	(8,648)	(51)	(280)
Loss on early extinguishment of debt	(490)	-	-	-
Interest expense	(21,614)	(23,955)	(56)	77
Payments to System campuses and divisions	-	-	(45,394)	(51,932)
Other nonoperating revenues (expenses)	859	(991)	(65)	2,776
Federal grants and contracts	118,151	122,329	-	-
<b>Total Nonoperating Revenues (Expenses)</b>	<u>684,832</u>	<u>612,245</u>	<u>(11,479)</u>	<u>(41,707)</u>
<b>Income (Loss) Before Other Revenue (Expenses)</b>	<u>57,741</u>	<u>(36,225)</u>	<u>29,107</u>	<u>12,504</u>
<b>Other Revenues (Expenses)</b>				
State appropriations (returns) restricted for capital purposes	(3,468)	7,711	-	-
Capital grants and gifts (including \$5,713 and \$13,803 from System Related Organizations)	6,984	17,196	215	-
Additions to permanent endowments (including \$155 and \$79 from System Related Organizations)	427	489	10,557	11,362
Other Foundation revenues	-	-	901	11,314
<b>Total Other Revenues</b>	<u>3,943</u>	<u>25,396</u>	<u>11,673</u>	<u>22,676</u>
<b>Increase (Decrease) in Net Position</b>	<u>61,684</u>	<u>(10,829)</u>	<u>40,780</u>	<u>35,180</u>
<b>NET POSITION</b>				
<b>Net position - beginning of year</b>	2,242,297	2,253,126	447,154	411,974
<b>Net position - end of year</b>	<u>\$ 2,303,981</u>	<u>\$ 2,242,297</u>	<u>\$ 487,934</u>	<u>\$ 447,154</u>

**NEVADA SYSTEM OF HIGHER EDUCATION  
 COMBINED STATEMENTS OF CASH FLOWS (in \$1000's)  
 FOR THE YEARS ENDED JUNE 30, 2013 and 2012**

	<u>System</u>	
	<u>2013</u>	<u>2012</u>
<b><i>Cash used in operating activities</i></b>		
Tuition and fees	\$ 345,939	\$ 341,870
Grants and contracts	241,818	244,687
Payments to suppliers	(325,024)	(309,457)
Payments for utilities	(32,458)	(31,861)
Payments for compensation and benefits	(891,463)	(835,422)
Payments for scholarships and fellowships	(82,717)	(89,011)
Loans issued to students and employees	(2,826)	(2,352)
Collection of loans to students and employees	1,924	2,059
Sales and services of auxiliary enterprises	108,398	76,177
Sales and services of educational departments	59,594	72,538
Other receipts	35,875	28,470
<b><i>Cash used in operating activities</i></b>	<u>(540,940)</u>	<u>(502,302)</u>
<b><i>Cash provided by noncapital financing activities</i></b>		
State appropriations	472,042	474,786
Gifts and grants for other than capital purposes	32,308	39,639
Gift for endowment purposes	321	478
Receipts under federal student loan programs	154,024	146,698
Disbursements under federal student loan programs	(152,948)	(148,214)
Other	1,298	1,075
Agency transactions	(816)	(645)
Federal grants and contracts	117,544	122,091
<b><i>Cash provided by noncapital financing activities</i></b>	<u>623,773</u>	<u>635,908</u>
<b><i>Cash used in capital financing activities</i></b>		
Proceeds from capital debt	181,986	86,877
Other	93	-
Payments for debt issuance costs	(189)	(1,632)
Capital appropriations	1,189	6,526
Capital grants and gifts received	5,670	4,519
Bond issuance and refunding	(4,848)	-
Purchases of capital assets	(66,358)	(69,100)
Proceeds from sale of property and equipment	8,843	179
Principal paid on capital debt and leases, including defeasance	(196,983)	(121,435)
Interest paid on capital debt and leases	(27,194)	(26,091)
Deposits for the acquisition of property and equipment	(430)	7
<b><i>Cash used in capital financing activities</i></b>	<u>(98,221)</u>	<u>(120,150)</u>
<b><i>Cash provided by (used in) investing activities</i></b>		
Proceeds from sales and maturities of investments	119,460	177,195
Purchase of investments	(119,899)	(248,476)
Interest and dividends received on investments	15,904	12,536
Net increase in cash equivalents, noncurrent investments	209	1,496
<b><i>Cash provided by (used in) investing activities</i></b>	<u>15,674</u>	<u>(57,249)</u>
<b><i>Net increase (decrease) in cash</i></b>	286	(43,793)
<b><i>Cash and cash equivalents, beginning of year</i></b>	206,181	249,974
<b><i>Cash and cash equivalents, end of year</i></b>	<u>\$ 206,467</u>	<u>\$ 206,181</u>

**NEVADA SYSTEM OF HIGHER EDUCATION**  
**COMBINED STATEMENTS OF CASH FLOWS (in \$1000's) (CONTINUED)**  
**FOR THE YEARS ENDED JUNE 30, 2013 and 2012**

	<u>System</u>	
	<u>2013</u>	<u>2012</u>
<b>Reconciliation of operating loss to cash used in operating activities</b>		
Operating loss	\$ (627,091)	\$ (648,470)
Adjustments to reconcile operating loss to cash used in operating activities:		
Supplies expense related to noncash gifts	669	747
Depreciation and amortization expense	95,400	95,689
Changes in assets and liabilities:		
Accounts receivable, net	(8,149)	(1,790)
Receivable from U.S. Government	(3,093)	2,099
Receivable from State of Nevada	(305)	899
Loans receivable, net	(744)	392
Inventories	352	(917)
Deposits and prepaid expenditures	2,371	(2,650)
Accounts payable	3,315	5,016
Accrued payroll and related liabilities	986	37,669
Unemployment and workers' compensation insurance liability	(3,336)	1,993
Unearned revenue	(1,424)	8,708
Refundable advances under federal loan program	81	176
Compensated absences	(33)	(1,784)
Other	61	(79)
Cash used in operating activities	<u>\$ (540,940)</u>	<u>\$ (502,302)</u>
 <b>Supplemental noncash activities information</b>		
Loss on disposal of capital assets	<u>\$ 1,863</u>	<u>\$ 8,737</u>
Capital assets acquired by gifts	<u>\$ 1,539</u>	<u>\$ 12,472</u>
Capital assets acquired by incurring capital lease obligations and accounts payable	<u>\$ 4,839</u>	<u>\$ 1,937</u>
Unrealized gain (loss) on investments	<u>\$ 21,501</u>	<u>\$ (42,431)</u>

# NEVADA SYSTEM OF HIGHER EDUCATION

## NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's) FOR THE YEARS ENDED JUNE 30, 2013 and 2012

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### NOTE 1 – Organization:

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

- University of Nevada, Reno (“UNR”)
- 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

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 years ended June 30, 2013 and 2012, the foundations distributed \$45,943 and \$51,932, respectively, 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 years ended June 30, 2013 and 2012, ICS distributed \$3,660 and \$3,773, respectively, 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 Statements 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 YEARS ENDED JUNE 30, 2013 and 2012

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

#### BASIS OF ACCOUNTING

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

#### CASH AND CASH EQUIVALENTS

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

#### INVESTMENTS

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

#### INVENTORIES

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

#### PLEDGES

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

#### CAPITAL ASSETS

Capital assets are defined as assets with an initial unit cost of \$5 in the years ended June 30, 2013 and 2012 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 \$140 and \$845 was capitalized during the years ended June 30, 2013 and 2012, respectively. Depreciation is computed on a straight-line basis over the following estimated useful lives:

<u>Assets</u>	<u>Years</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 YEARS ENDED JUNE 30, 2013 and 2012

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

#### UNEARNED REVENUE

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

#### COMPENSATED ABSENCES

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

#### FEDERAL REFUNDABLE LOANS

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

#### NET POSITION

Net position is classified as follows:

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

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

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

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

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

#### 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 Business Officers' Financial Accounting and Reporting Manual.

# NEVADA SYSTEM OF HIGHER EDUCATION

## NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's) FOR THE YEARS ENDED JUNE 30, 2013 and 2012

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

#### *INTEGRATED CLINICAL SERVICES, INC.*

Net patient service revenue is reported when services are provided to patients at the estimated net realizable amounts from patients, third-party payors including Medicare and Medicaid, and others for services rendered, including estimated retroactive audit adjustments under reimbursement agreements with third-party payors. Retroactive adjustments are accrued on an estimated basis in the period the related services are rendered and adjusted in future periods as final settlements are determined. Contractual adjustments are recorded as deductions from professional fee revenue to arrive at net professional revenues. Contractual adjustments include differences between established billing rates and amounts reimbursable under various contractual agreements. Normal differences between final reimbursements and estimated amounts accrued in previous years 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 fiscal years 2013 and 2012 were \$8,989 and 8,448, respectively.

#### **TAX EXEMPTION**

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

#### **USE OF ESTIMATES**

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

#### **COMPARATIVE INFORMATION**

Certain reclassifications have been made to the 2012 financial information in order to conform to 2013 presentation. The reclassifications are neither significant nor material to the 2012 financial information.

#### **NEW ACCOUNTING PRONOUNCEMENTS**

In November 2010, the GASB issued Statement No. 60, *Accounting and Financial Reporting for Service Concession Arrangements* (GASB 60), which improves financial reporting by addressing issues related to service concession arrangements, which are a type of public-private or public-public partnership. GASB 60 is effective for fiscal years beginning after December 15, 2011. The System has implemented this pronouncement with no significant impact to the financial statements for the years ended June 30, 2013 and 2012.



# NEVADA SYSTEM OF HIGHER EDUCATION

## NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's) FOR THE YEARS ENDED JUNE 30, 2013 and 2012

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

In November 2010, the GASB issued Statement No. 61, *The Financial Reporting Entity: Omnibus-an amendment of GASB Statements No. 14 and No. 34* (GASB 61), which improves reporting for a governmental financial reporting entity. This statement supplements GASB Statement No. 14, *The Financial Reporting Entity*, as well as GASB Statement No. 34, *Basic Financial Statements-and Management's Discussion and Analysis-for State and Local Governments*. GASB 61 is effective for fiscal years beginning after June 15, 2012. The System has implemented this pronouncement with no significant impact to the financial statements for the years ended June 30, 2013 and 2012.

In December 2010, the GASB issued Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements* (GASB 62), which incorporates into GASB's authoritative literature certain accounting and financial reporting guidance included in the pronouncements of the FASB and American Institute of Certified Public Accountants (AICPA). This statement also supersedes GASB Statement No. 20, *Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities That Use Proprietary Fund Accounting*, eliminating the election to apply post-November 30, 1989 FASB pronouncements that do not conflict with or contradict GASB pronouncements. GASB 62 is effective retroactively for all periods presented for periods beginning after December 15, 2011. The System has implemented this pronouncement with no significant impact to the financial statements for the years ended June 30, 2013 and 2012.

In June 2011, the GASB issued Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position* (GASB 63), which provides financial reporting guidance for deferred outflows of resources and deferred inflows of resources. This statement amends the net asset reporting requirement in GASB Statement No. 34, *Basic Financial Statements-and Management's Discussion and Analysis-for State and Local Governments*, and other pronouncements by incorporating deferred outflows of resources and deferred inflows of resources into the definitions of the required components of the residual measure and by renaming that measure as net position, rather than net assets. GASB 63 is effective for financial statements for periods beginning after December 15, 2011. The System has implemented this pronouncement, and changes are reflected in the financial statements for the years ended June 30, 2013 and 2012.

In March 2012, the GASB issued Statement No. 65, *Items Previously Reported as Assets and Liabilities* (GASB 65), which establishes accounting and financial reporting standards that reclassify, as deferred outflows of resources or deferred inflows of resources, certain items that were previously reported as assets and liabilities and recognizes, as outflows of resources or inflows of resources, certain items that were previously reported as assets and liabilities. GASB 65 is effective for financial statements for periods beginning after December 15, 2012. The anticipated impact of this pronouncement is uncertain at this time.

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 years beginning after December 15, 2014. 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, 2013 and 2012, the System's deposits in money market funds totaled \$189,975 and \$186,277, respectively, and cash in bank was \$5,834 and \$18,409, respectively. Of these balances, \$250 each year, are covered by the Federal Depository Insurance Corporation ("FDIC"), the remaining deposits are uncollateralized and uninsured. Restricted cash represents the unexpended bond proceeds held for construction of major assets.

### NOTE 4 – 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 YEARS ENDED JUNE 30, 2013 and 2012

### 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, 2013 and 2012 is as follows:

	<u>2013</u>		<u>2012</u>	
	<u>Cost</u>	<u>Market Value</u>	<u>Cost</u>	<u>Market Value</u>
Mutual funds publicly traded	\$474,390	\$546,138	\$457,036	\$487,181
Partnerships	69,042	96,310	55,481	96,187
Equities	3,766	4,052	4,448	5,454
Endowment cash and cash equivalents	1,353	1,353	1,718	1,718
Trusts	4,586	5,711	4,553	5,563
Private commingled funds	<u>92,428</u>	<u>97,428</u>	<u>85,875</u>	<u>96,951</u>
	<u>\$645,565</u>	<u>\$750,992</u>	<u>\$609,111</u>	<u>\$693,054</u>

As of June 30, 2013, 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 \$17,177. 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 statement 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, 2013 is as follows:

	<u>Fair Value</u>	<u>Not Rated</u>
Mutual funds publicly traded	\$546,138	\$546,138
Partnerships	96,310	96,310
Equities	4,052	4,052
Endowment cash and cash equivalents	1,353	1,353
Trust(s)	5,711	5,711
Private commingled funds	<u>97,428</u>	<u>97,428</u>
	<u>\$750,992</u>	<u>\$750,992</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, 2013 is as follows:

# NEVADA SYSTEM OF HIGHER EDUCATION

## NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's) FOR THE YEARS ENDED JUNE 30, 2013 and 2012

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### NOTE 4 – System Investments (continued):

Less than 1 year	\$204,583
1 to 5 years	153,309
5 to 10 years	25,060
More than 10 years	<u>          -</u>
	<u>\$382,952</u>

#### *Custodial credit risk*

Custodial credit risk is the risk that in the event of a failure of the custodian, the System may not be able to recover the value of the investments held by the custodian as these investments are uninsured. This risk typically occurs in repurchase agreements where one transfers cash to a broker-dealer in exchange for securities, but the securities are held by a separate trustee in the name of the broker-dealer. The System does not have a specific policy with regard to custodial credit risk.

#### *Concentration of credit risk*

Concentration of credit risk is the risk of loss attributed to the magnitude of the System's investments within any one issuer. For the fixed 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, 2013 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 \$155,699 and \$126,490 in mutual funds in both the operating and endowment pools that are primarily invested in international equities at June 30, 2013 and 2012, respectively.

### NOTE 5 – System Endowment Pool:

\$219,950 and \$206,980 of endowment fund investments at June 30, 2013 and 2012, respectively, are pooled on a unit market value basis. As of June 30, 2013, the endowment pool was comprised of investments in mutual funds (48%), partnerships (40%), private commingled (10%) and stocks (2%). As of June 30, 2012, the endowment pool was comprised of investments in mutual funds (49%), partnerships (41%), private commingled (7%) and stocks (3%). 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, 2013 and 2012 was \$614.88 and \$553.13, respectively. The System follows the requirements of the Uniform Prudent Management of Institutional Funds Act (UPMIFA) with respect to prudent investing and spending of donor-restricted endowments.

The System utilizes a spending rule for its pooled endowments, which determines the endowment income to be distributed currently for spending. For the year ended June 30, 2013 and 2012, the endowment spending policy, as approved by the Board of Regents, authorized a distribution of 4.5% of the average unit market value for the previous twenty (20) calendar quarters. Under the provisions of this spending rule, during 2013, \$22.11 was distributed to each time-weighted eligible unit for a total spending rule distribution of \$10,316, and during 2012, \$21.67 was distributed to each time-weighted eligible unit for a total spending rule distribution of \$10,293. The 2013 and 2012 distributions were made from investment income of \$5,251 and \$3,852, respectively, and \$5,065 and \$6,441, respectively 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 \$153,639 and \$128,443 at June 30, 2013 and 2012, respectively, is reflected within the restricted expendable for scholarships, research and instruction net position category and is available to meet future spending needs subject to the approval of the Board of Regents.

Effective July 1, 2009 the Board of Regents has suspended distribution on all underwater accounts. At June 30, 2013, 1 of 576 accounts was 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 Statements of Net Position net of allowances for uncollectible amounts of \$25,565 and \$19,282 as of June 30, 2013 and 2012, respectively.

**NEVADA SYSTEM OF HIGHER EDUCATION**

**NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's)  
FOR THE YEARS ENDED JUNE 30, 2013 and 2012**

**NOTE 6 – System Accounts Receivable (continued):**

	<u>2013</u>	<u>2012</u>
Accounts receivable:		
Student tuition and fees	\$33,903	\$28,169
Sales and services	11,578	7,805
Local and private grants and contracts	15,178	11,842
Other	<u>8,360</u>	<u>5,792</u>
	69,019	53,608
Less: Allowance for doubtful accounts	<u>(25,565)</u>	<u>(19,282)</u>
Net accounts receivable	<u>\$43,454</u>	<u>\$34,326</u>

**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, 2013. 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, 2013 and 2012 are as follows:

	<u>2013</u>	<u>2012</u>
Loans receivable	\$14,366	\$13,454
Less: Allowance for doubtful loans	<u>(1,268)</u>	<u>(1,124)</u>
Net loans receivable	13,098	12,330
Less current portion	<u>(1,445)</u>	<u>(1,428)</u>
Noncurrent loans receivable	<u>\$11,653</u>	<u>\$10,902</u>

**NOTE 8 – System Capital Assets:**

System capital asset activity for the years ended June 30, 2013 and 2012 is as follows:

	Beginning <u>Balance</u>	<u>2013</u> <u>Increases</u>	<u>Decreases</u>	Ending <u>Balance</u>
Capital assets not being depreciated:				
Construction in progress	\$ 26,909	\$ 25,303	\$ (17,449)	\$ 34,763
Land	82,627	-	-	82,627
Intangibles	808	-	-	808
Collections	<u>11,315</u>	<u>629</u>	<u>( 5)</u>	<u>11,939</u>
Total capital assets not being depreciated	<u>121,659</u>	<u>25,932</u>	<u>(17,454)</u>	<u>130,137</u>
Capital assets being depreciated:				
Buildings	2,321,115	21,615	(6,459)	2,336,271
Land improvements	113,982	4,340	-	118,322
Machinery and equipment	333,804	26,507	(17,864)	342,447
Intangibles	39,587	2,597	( 917)	41,267
Library books and media	<u>119,874</u>	<u>2,978</u>	<u>(4,162)</u>	<u>118,690</u>
Total	<u>2,928,362</u>	<u>58,037</u>	<u>(29,402)</u>	<u>2,956,997</u>
Less accumulated depreciation for:				
Buildings	(647,933)	(57,875)	6,192	(699,616)
Land improvements	(85,704)	(3,985)	-	(89,689)
Machinery and equipment	(235,420)	(25,094)	15,880	(244,634)
Intangibles	(11,276)	(4,117)	532	(14,861)
Library books and media	<u>(110,424)</u>	<u>(4,329)</u>	<u>4,103</u>	<u>(110,650)</u>
Total accumulated depreciation	<u>(1,090,757)</u>	<u>(95,400)</u>	<u>26,707</u>	<u>(1,159,450)</u>
Total capital assets being depreciated, net	<u>1,837,605</u>	<u>(37,363)</u>	<u>(2,695)</u>	<u>1,797,547</u>
Capital assets, net	<u>\$1,959,264</u>	<u>\$11,431</u>	<u>\$(20,149)</u>	<u>\$1,927,684</u>

NEVADA SYSTEM OF HIGHER EDUCATION

NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's)  
FOR THE YEARS ENDED JUNE 30, 2013 and 2012

NOTE 8 – System Capital Assets (continued):

	Beginning Balance	<u>2012</u>		Ending Balance
		Increases	Decreases	
Capital assets not being depreciated:				
Construction in progress	\$ 75,776	\$ 40,211	\$ (89,078)	\$ 26,909
Land	82,627	-	-	82,627
Intangibles	808	-	-	808
Collections	11,304	320	(309)	11,315
Total capital assets not being depreciated	<u>170,515</u>	<u>40,531</u>	<u>(89,387)</u>	<u>121,659</u>
Capital assets being depreciated:				
Buildings	2,241,786	105,147	(25,818)	2,321,115
Land improvements	112,728	1,254	-	113,982
Machinery and equipment	324,583	24,498	(15,277)	333,804
Intangibles	36,839	2,748	-	39,587
Library books and media	121,369	3,336	(4,831)	119,874
Total	<u>2,837,305</u>	<u>136,983</u>	<u>(45,926)</u>	<u>2,928,362</u>
Less accumulated depreciation for:				
Buildings	(599,436)	(56,757)	8,260	(647,933)
Land improvements	(81,760)	(3,944)	-	(85,704)
Machinery and equipment	(223,362)	(25,900)	13,842	(235,420)
Intangibles	(7,254)	(4,022)	-	(11,276)
Library books and media	(109,894)	(5,066)	4,536	(110,424)
Total accumulated depreciation	<u>(1,021,706)</u>	<u>(95,689)</u>	<u>26,638</u>	<u>(1,090,757)</u>
Total capital assets being depreciated, net	<u>1,815,599</u>	<u>41,294</u>	<u>(19,288)</u>	<u>1,837,605</u>
Capital assets, net	<u>\$1,986,114</u>	<u>\$81,825</u>	<u>\$(108,675)</u>	<u>\$1,959,264</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.

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# NEVADA SYSTEM OF HIGHER EDUCATION

## NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's) FOR THE YEARS ENDED JUNE 30, 2013 and 2012

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

System long-term debt activity for the years ended June 30, 2013 and 2012 is as follows:

	Annual Interest Rate	Fiscal Year Final Payment Date	2013		Additions	Reductions	Ending Balance	Current
			Original Amount	Beginning Balance				
Universities Revenue Bonds, Series 2002A	3.87% to 5.40%	2028	\$ 31,000	\$ 17,585	\$ -	\$ (17,585)	\$ -	\$ -
Taxable University Revenue Bonds, Series 2002C	4.00% to 5.50%	2013	8,150	450	-	(450)	-	-
Universities Revenue Bonds, Series 2003A	2.00% to 5.00%	2017	23,140	7,035	-	(4,980)	2,055	2,055
Universities Revenue Bonds, Series 2003B	2.00% to 5.00%	2034	50,890	15,580	-	(14,305)	1,275	1,275
Universities Revenue Bonds, Series 2004A	2.00% to 4.50%	2034	32,450	22,920	-	(19,785)	3,135	1,540
Universities Revenue Bonds, Series 2004B	3.00% to 4.75%	2035	10,000	4,105	-	(4,105)	-	-
Universities Revenue Bonds, Series 2005A	3.00% to 5.00%	2036	31,010	30,180	-	(28,045)	2,135	595
Universities Revenue Bonds, Series 2005B	3.25% to 5.00%	2036	170,360	159,500	-	(83,160)	76,340	4,605
Universities Revenue Bonds, Series 2008A	3.00% to 5.00%	2039	60,135	56,865	-	(1,110)	55,755	1,155
Universities Revenue Bonds, Series 2009A	2.00% to 5.25%	2039	18,140	17,020	-	(575)	16,445	595
Universities Revenue Bonds, Series 2010A	2.00% to 7.90%	2041	29,455	29,455	-	(595)	28,860	-
Universities Revenue Bonds, Series 2010B	4.00%	2018	3,275	3,275	-	-	3,275	605
Universities Revenue Bonds, Series 2011	3.00% to 5.00%	2025	50,470	50,470	-	(4,225)	46,245	4,875
Universities Revenue Bonds, Series 2012A	2.00% to 5.00%	2033	27,375	27,375	-	-	27,375	-
Universities Revenue Bonds, Series 2012B	2.00% to 2.75%	2023	5,010	5,010	-	-	5,010	545
Universities Revenue Bonds, Series 2013A	2.00% to 5.00%	2033	40,035	-	40,035	-	40,035	-
Universities Revenue Bonds, Series 2013B	3.00% to 5.00%	2035	105,300	-	105,300	-	105,300	-
Certificates of Participation, Series 2006A	4.00% to 5.00%	2026	11,015	10,470	-	(7,305)	3,165	570
SNSC Phase II Lease Revenue Bonds	7.58%	2023	8,460	6,155	-	(380)	5,775	405
Prepaid Interest in Advance of Refunding				(2,868)	(11,016)	612	(13,272)	(775)
Gain on refunding				-	51	(1)	50	3
Discounts				(2,145)	(828)	1,071	(1,902)	(124)
Premiums				<u>15,281</u>	<u>18,190</u>	<u>(6,048)</u>	<u>27,423</u>	<u>1,699</u>
Total Bonds Payable				473,718	151,732	(190,971)	434,479	19,623
Notes Payable				<u>23,359</u>	<u>16,250</u>	<u>(1,179)</u>	<u>38,430</u>	<u>3,640</u>
Total				<u>\$497,077</u>	<u>\$167,982</u>	<u>\$(192,150)</u>	<u>\$472,909</u>	<u>\$23,263</u>

**NEVADA SYSTEM OF HIGHER EDUCATION**

**NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's)  
FOR THE YEARS ENDED JUNE 30, 2013 and 2012**

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

System notes payable activity is as follows:

	<u>2013</u>				
	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	\$ 8,353
Bank of America, UNR Medical Learning Lab	6.12%	10/29/09	07/01/16	9,812	8,885
Bank of America, UNR Molecular Medicine Equipment	1.74%	08/07/13	06/01/17	6,250	6,250
Bank of America, CSN Promissory Note	1.88%	01/03/13	06/01/23	10,000	10,000
Other notes payable	1.60% - 6.30%	Various	Various	Various	<u>4,942</u>
					<u>\$38,430</u>



**NEVADA SYSTEM OF HIGHER EDUCATION**

**NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's)  
FOR THE YEARS ENDED JUNE 30, 2013 and 2012**

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

	Annual Interest Rate	Fiscal Year Final Payment Date	2012		Additions	Reductions	Ending Balance	Current
			Original Amount	Beginning Balance				
Universities Revenue Bonds, Series 1998	4.00% to 5.25%	2012	\$ 7,300	\$ 2,440	\$ -	\$ (2,440)	\$ -	\$ -
Shadow Lane – Dental School Bond, Series 2001	4.25% to 5.25%	2012	19,200	450	-	(450)	-	-
Universities Revenue Bonds, Series 2002A	3.87% to 5.40%	2028	31,000	24,885	-	(7,300)	17,585	840
Universities Revenue Bonds, Series 2002B	4.75% to 5.00%	2012	10,905	10,905	-	(10,905)	-	-
Taxable University Revenue Bonds, Series 2002C	4.00% to 5.50%	2013	8,150	5,830	-	(5,380)	450	450
Universities Revenue Bonds, Series 2003A	2.00% to 5.00%	2017	23,140	8,920	-	(1,885)	7,035	1,975
Universities Revenue Bonds, Series 2003B	2.00% to 5.00%	2034	50,890	45,820	-	(30,240)	15,580	1,215
Universities Revenue Bonds, Series 2004A	2.00% to 4.50%	2034	32,450	24,370	-	(1,450)	22,920	1,495
Universities Revenue Bonds, Series 2004B	3.00% to 4.75%	2035	10,000	4,340	-	(235)	4,105	240
Universities Revenue Bonds, Series 2005A	3.00% to 5.00%	2036	31,010	30,555	-	(375)	30,180	490
Universities Revenue Bonds, Series 2005B	3.25% to 5.00%	2036	170,360	163,205	-	(3,705)	159,500	3,900
Universities Revenue Bonds, Series 2008A	3.00% to 5.00%	2039	60,135	57,940	-	(1,075)	56,865	1,110
Universities Revenue Bonds, Series 2009A	2.00% to 5.25%	2039	18,140	17,585	-	(565)	17,020	575
Universities Revenue Bonds, Series 2010A	2.00% to 7.90%	2041	29,455	29,455	-	-	29,455	595
Universities Revenue Bonds, Series 2010B	4.00%	2018	3,275	3,275	-	-	3,275	-
Universities Revenue Bonds, Series 2011	3.00% to 5.00%	2025	50,470	-	50,470	-	50,470	4,225
Universities Revenue Bonds, Series 2012A	2.00% to 5.00%	2033	27,375	-	27,375	-	27,375	-
Universities Revenue Bonds, Series 2012B	2.00% to 2.75%	2023	5,010	-	5,010	-	5,010	-
Certificates of Participation, Series 2006A	4.00% to 5.00%	2026	11,015	11,015	-	(545)	10,470	570
SNSC Phase II Lease Revenue Bonds	7.58%	2023	8,460	6,505	-	(350)	6,155	380
Prepaid Interest in Advance of Refunding				(1,205)	(2,623)	960	(2,868)	(227)
Discounts Reclassification				-	(2,286)	141	(2,145)	(123)
Premiums				10,414	6,522	(1,655)	15,281	986
Total Bonds Payable				456,704	84,468	(67,454)	473,718	18,696
Notes Payable				69,086	-	(45,727)	23,359	1,179
Total				<u>\$525,790</u>	<u>\$84,468</u>	<u>\$(113,181)</u>	<u>\$497,077</u>	<u>\$19,875</u>



**NEVADA SYSTEM OF HIGHER EDUCATION**

**NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's)  
FOR THE YEARS ENDED JUNE 30, 2013 and 2012**

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

System notes payable activity is as follows:

	<u>2012</u>				
	Interest Rate	Date Issued	Final Payment Date	Original Amount	Outstanding Balance
Bank of America N. A. Commercial Markets, UNLV – T&M Chiller and Refunding	3.7249%	12/20/06	10/26/11	\$21,376	\$ -
Sun Trust Banks, Inc., UNLV – Refunding	3.93%	12/20/06	07/01/26	16,713	8,353
Bank of America, UNR Medical Learning Lab	6.12%	10/29/09	7/1/16	9,812	9,290
Other notes payable	1.07% - 6.30%	Various	Various	Various	<u>5,716</u>
					<u>\$23,359</u>

# NEVADA SYSTEM OF HIGHER EDUCATION

## NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's) FOR THE YEARS ENDED JUNE 30, 2013 and 2012

### 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>
2014	\$ 23,263	\$ 20,008	\$ 43,271
2015	23,017	19,991	43,008
2016	22,764	19,091	41,855
2017	29,825	17,931	47,756
2018	19,940	16,947	36,887
2019-2023	100,335	71,427	171,762
2024-2028	86,328	49,993	136,321
2029-2033	93,220	29,886	123,106
2034-2038	63,894	9,515	73,409
2039-2043	<u>10,323</u>	<u>797</u>	<u>11,120</u>
Total	<u>\$472,909</u>	<u>\$255,586</u>	<u>\$728,495</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 2014 to 2018.

System obligations under capital leases were as follows for the years ended June 30, 2013 and 2012:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>2013</u>		<u>Ending Balance</u>	<u>Current</u>
			<u>Reductions</u>			
Capital lease obligations	<u>\$1,168</u>	<u>\$2,967</u>	<u>\$(890)</u>		<u>\$3,245</u>	<u>\$822</u>
			<u>2012</u>			
	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Current</u>	
Capital lease obligations	<u>\$3,670</u>	<u>\$106</u>	<u>\$(2,608)</u>	<u>\$1,168</u>	<u>\$579</u>	

The following System property included in the accompanying combined financial statements was leased under capital leases as of June 30, 2013 and 2012:

	<u>2013</u>	<u>2012</u>
Buildings and improvements	\$ -	\$5,871
Machinery and equipment	<u>6,006</u>	<u>4,257</u>
Total	6,006	10,128
Less accumulated depreciation	<u>(3,732)</u>	<u>(7,734)</u>
Total	<u>\$2,274</u>	<u>\$2,394</u>

# NEVADA SYSTEM OF HIGHER EDUCATION

## NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's) FOR THE YEARS ENDED JUNE 30, 2013 and 2012

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

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

2014	\$ 912
2015	880
2016	747
2017	610
2018	<u>304</u>
Total minimum lease payments	3,453
Less amount representing interest	<u>(208)</u>
Obligations under capital leases	<u>\$3,245</u>

Total interest expense under the System capital leases and included in the accompanying combined financial statements was \$78 and \$78 during the years ended June 30, 2013 and 2012. Depreciation of the capital lease assets is included in depreciation expense of the Statements 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 \$5,628 and \$6,340 for years ended June 30, 2013 and 2012, respectively.

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

2014	\$ 4,924
2015	2,937
2016	2,536
2017	2,490
2018	<u>1,292</u>
Total future minimum obligation	<u>\$14,179</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 years ended June 30, 2013 and 2012 are as follows:

	<u>2013</u>			
	Beginning <u>Balance</u>	<u>Additions</u>	<u>Reductions</u>	Ending <u>Balance</u>
Unemployment insurance	\$4,331	\$ 3,287	\$ (6,552)	\$1,066
Workers compensation	<u>3,005</u>	<u>7,426</u>	<u>(7,731)</u>	<u>2,700</u>
Total	<u>\$7,336</u>	<u>\$10,713</u>	<u>\$(14,283)</u>	<u>\$3,766</u>

  

	<u>2012</u>			
	Beginning <u>Balance</u>	<u>Additions</u>	<u>Reductions</u>	Ending <u>Balance</u>
Unemployment insurance	\$1,700	\$ 4,819	\$(2,188)	\$4,331
Workers compensation	<u>3,019</u>	<u>6,295</u>	<u>(6,309)</u>	<u>3,005</u>
Total	<u>\$4,719</u>	<u>\$11,114</u>	<u>\$(8,497)</u>	<u>\$7,336</u>

# NEVADA SYSTEM OF HIGHER EDUCATION

## NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's) FOR THE YEARS ENDED JUNE 30, 2013 and 2012

### NOTE 13– System Other Noncurrent Liability Activity:

The activity with respect to System other noncurrent liabilities for the years ended June 30, 2013 and 2012 was as follows:

	2013				
	Beginning <u>Balance</u>	<u>Additions</u>	<u>Reductions</u>	Ending <u>Balance</u>	<u>Current</u>
Refundable advances under					
federal loans program	\$ 8,059	\$ 460	\$ (325)	\$ 8,194	\$ -
Compensated absences	46,760	29,900	(29,933)	46,727	30,583
Unearned revenue	46,883	76,470	(79,046)	44,307	44,307
Other non-current liabilities -					
Other	<u>1,241</u>	<u>-</u>	<u>(365)</u>	<u>876</u>	<u>-</u>
Total	<u>\$102,943</u>	<u>\$106,830</u>	<u>\$(109,669)</u>	<u>\$100,104</u>	<u>\$74,890</u>

  

	2012				
	Beginning <u>Balance</u>	<u>Additions</u>	<u>Reductions</u>	Ending <u>Balance</u>	<u>Current</u>
Refundable advances under					
federal loans program	\$ 7,815	\$ 532	\$ (288)	\$ 8,059	\$ -
Compensated absences	48,379	28,085	(29,704)	46,760	30,710
Unearned revenue	37,550	46,755	(37,422)	46,883	46,883
Other non-current liabilities -					
Due to State	5,360	-	(5,360)	-	-
Other	<u>-</u>	<u>1,241</u>	<u>-</u>	<u>1,241</u>	<u>-</u>
Total	<u>\$99,104</u>	<u>\$76,613</u>	<u>\$(72,774)</u>	<u>\$102,943</u>	<u>\$77,593</u>

### NOTE 14– Extinguishment of Debt:

During 2013, \$151,800 of debt was considered to be extinguished through the use of cash and 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, 2013 and 2012, \$185,860 and \$49,920, respectively of bonds outstanding are considered defeased.

During 2013, the refinancing and defeasance of existing bonds resulted in net cash flow savings of \$15,659, which will accrue to NSHE over the life of the refunding bonds. The economic gain (present value) of these cash flow savings was \$10,553. For 2012, refinancing activities produced cash flow savings and economic gain of \$4,911 and \$4,276, respectively.

### NOTE 15– Irrevocable Letter of Credit:

In connection with its worker's compensation liability coverage, the System is required to maintain a \$325 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, 2013 was \$1,626. 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 years ended June 30, 2013 and 2012.

### NOTE 16– System Pension Plans:

Substantially all permanent employees of the System are covered by retirement plans. Classified employees are covered by the State of Nevada Public Employees Retirement System ("PERS"), a cost-sharing multiple-employer public employee retirement system. Professional employees are covered under PERS or up to three Alternative Retirement Plans.

All permanent System classified employees are mandated by State law to participate in PERS. PERS is a defined benefit plan. Employees who retire with 5 or more years of service at age 65, 10 or more years of service at age 60 or with 30 years or more of service at any age are entitled to a retirement benefit, payable monthly for life, equal to 2.67% of the employee's average compensation for each year of service up to 30 years, with a maximum of 75%. An employee's average compensation is the average of the employee's highest compensation for 36 consecutive months. A diminished benefit is provided to all eligible employees upon early retirement, if such employees have achieved the years of service required for regular retirement. PERS also provides death and disability benefits. Benefits for employees hired after January 1, 2010 have a slightly reduced benefit structure. Benefits are established by State statute.

# NEVADA SYSTEM OF HIGHER EDUCATION

## NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's) FOR THE YEARS ENDED JUNE 30, 2013 and 2012

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### NOTE 16– System Pension Plans (continued):

The authority for establishing and amending the obligation to make contributions is provided by statute. Contribution rates are also established by statute. Active employees contribute to PERS at a rate of either 12.25% or 0% of annual covered wages depending on the contribution option selected. The System is required to contribute to PERS at a rate of either 12.25% or 23.75% of annual covered wages, depending on the option selected by the employee. The System is not liable for any unfunded liabilities of PERS.

PERS issues a comprehensive annual financial report that includes financial statements and required supplementary information. The report may be obtained by writing to PERS at 693 W. Nye Lane, Carson City, NV 89703-1599.

In addition to PERS, certain exempt employees have the option of participating in various retirement plans provided through the Teachers Insurance and Annuity Association and the College Retirement Equities Fund, the American Century Family of Funds, VALIC, and Fidelity Investments. Under these defined contribution plans, the System and participants 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 voluntary tax sheltered annuity and deferred compensation programs 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 years ended June 30, 2013 and 2012 was approximately \$74,856 and \$72,618, respectively, equal to the required contribution for each year.

### 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' years 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, 2012, is \$1,181,000. This compares to \$947,000 on July 1, 2010. 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 years ended June 30, 2013 and 2012 was approximately \$12,945 and \$10,091, respectively, 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 years 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 liability. The System is billed by the State each quarter based 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, 2013.

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.

# NEVADA SYSTEM OF HIGHER EDUCATION

## NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's) FOR THE YEARS ENDED JUNE 30, 2013 and 2012

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### NOTE 18 - System Commitments and Contingent Liabilities (continued):

The estimated cost to complete property authorized or under construction at June 30, 2013 is \$33,456. These costs will be financed by State appropriations, private donations, available resources and/or long-term borrowings.

The Board of Regents approved at its June 7, 2013 meeting the reimbursement of certain expenditures from proceeds of up to \$40 million of NSHE Universities Revenue bonds. It is anticipated that such bonds, which are subject to final approval by the Board, will be issued in the third quarter of fiscal year 2014.

UNR sold the Fire Science Academy in Carlin, Nevada in fiscal year 2012. As part of the lease agreement executed at the time of the sale, upon termination of said lease, UNR is obligated to remove any and all above ground props from the prop field, and assess for and remediate any contamination in accordance with provisions promulgated in Nevada Revised Statutes and Administrative Code (NAC) 445A. The notice of lease termination was executed by the Chancellor on June 30, 2012. The estimated obligation includes all the anticipated costs to close out the Fire Science Program, including disposition of assets, demolition of the prop field and related fire water supply and treatment systems, assessing for environmental contamination, and remediation of such contamination, if found. The estimated obligation amount of \$4.1 million was developed by the Senior Director for Facilities Maintenance Services in coordination with outside consultants. An obligation amount of \$3.0 million has been included in accounts payable for the year ended June 30, 2013.

### 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 retains the first \$2,000 of loss and purchases excess liability in the amount of \$10,000 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 SIR.

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

Employee dishonesty with limits of \$1,250 and a deductible of \$50.

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

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

The System purchases other commercial insurance for incidental exposures where prudent. The 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 approved at its September 6, 2013 meeting the reimbursement of certain expenditures from proceeds of up to \$85 million of State of Nevada general obligation bonds. It is anticipated that such bonds, which are subject to final approval by the Board and the State, will be issued in the fourth quarter of fiscal year 2014.

The Board of Regents approved at its September 6, 2013 meeting the form of a Lease-Purchase Agreement and related documents between the Nevada Real Property Corporation (the "Lessor") and the State of Nevada acting by and through NSHE (the "Lessee") whereby the Lessee would lease from the Lessor a not-to-exceed \$61 million project to be constructed on the principal campus of NSC. It is expected that State of Nevada Certificates of Participation, which are subject to additional approvals by the State and the Lessor, will be issued in November 2013.

# NEVADA SYSTEM OF HIGHER EDUCATION

## NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's) FOR THE YEARS ENDED JUNE 30, 2013 and 2012

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### NOTE 21– Functional Classification of System Expenses:

The following is the functional classifications of expenses as reported on the Statements of Revenues, Expenses and Changes in Net Position for the years ended June 30, 2013 and 2012.

	<u>2013</u>	<u>2012</u>
Instruction	\$ 496,729	\$ 493,264
Research	101,693	100,027
Public service	60,345	59,724
Academic support	122,238	118,083
Institutional support	121,094	144,603
Student services	152,351	104,457
Operation and maintenance of plant	109,973	118,082
Scholarships and fellowships	87,771	88,770
Auxiliary enterprises	77,685	71,218
Other expenditures	276	892
Depreciation	<u>95,383</u>	<u>95,689</u>
Total	<u>\$1,425,538</u>	<u>\$1,394,809</u>

### NOTE 22 - System Related Organizations:

As described in Note 1, the System Related Organizations columns in the financial statements includes the financial data of the System's discretely presented campus foundations and medical school practice plans. 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 YEARS ENDED JUNE 30, 2013 and 2012

NOTE 22 - System Related Organizations (continued):

NEVADA SYSTEM OF HIGHER EDUCATION SYSTEM RELATED ORGANIZATIONS  
NET POSITION AS OF JUNE 30, 2013

	<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>
<b><u>ASSETS</u></b>								
<i>Current Assets</i>								
Cash and cash equivalents	\$ 14,016	\$ 799	\$ 5,621	\$ 148	\$ 1	\$ 1,078	\$ 82	\$ 1,787
Short-term investments	132,638	6,471	5,961	-	-	-	889	-
Other	4,724	484	9,340	12	-	145	54	215
<b>Total Current Assets</b>	<u>151,378</u>	<u>7,754</u>	<u>20,922</u>	<u>160</u>	<u>1</u>	<u>1,223</u>	<u>1,025</u>	<u>2,002</u>
<i>Noncurrent Assets</i>								
Restricted investments	-	-	-	-	-	-	-	-
Endowment investments	25,975	-	-	-	-	408	1,879	4,558
Capital assets, net	22	58	1,541	486	-	-	-	44
Other noncurrent assets	17,325	573	-	-	-	55	48	139
<b>Total Noncurrent Assets</b>	<u>43,322</u>	<u>631</u>	<u>1,541</u>	<u>486</u>	<u>-</u>	<u>463</u>	<u>1,927</u>	<u>4,741</u>
<b>TOTAL ASSETS</b>	<u>194,700</u>	<u>8,385</u>	<u>22,463</u>	<u>646</u>	<u>1</u>	<u>1,686</u>	<u>2,952</u>	<u>6,743</u>
<b><u>LIABILITIES</u></b>								
<i>Current Liabilities</i>								
Due to affiliates	5,574	350	1,285	18	-	-	-	7
Current portion of long-term debt	-	-	203	12	-	-	-	-
Other	491	281	5,079	4	3	960	-	-
<b>Total Current Liabilities</b>	<u>6,065</u>	<u>631</u>	<u>6,567</u>	<u>34</u>	<u>3</u>	<u>960</u>	<u>-</u>	<u>7</u>
<i>Noncurrent Liabilities</i>								
Long-term debt	-	-	-	-	-	-	-	-
Other noncurrent liabilities	1,880	-	-	-	120	-	-	-
<b>Total Noncurrent Liabilities</b>	<u>1,880</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>120</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL LIABILITIES</b>	<u>7,945</u>	<u>631</u>	<u>6,567</u>	<u>34</u>	<u>123</u>	<u>960</u>	<u>-</u>	<u>7</u>
<b><u>NET POSITION</u></b>								
Net investment in capital assets	22	58	1,334	486	-	-	-	33
Restricted - Nonexpendable	110,906	3,497	-	-	-	417	-	3,595
Restricted - Expendable	60,627	3,554	-	-	-	-	2,866	2,071
Unrestricted	15,200	645	14,562	126	(122)	309	86	1,037
<b>TOTAL NET POSITION</b>	<u>\$ 186,755</u>	<u>\$ 7,754</u>	<u>\$ 15,896</u>	<u>\$ 612</u>	<u>\$ (122)</u>	<u>\$ 726</u>	<u>\$ 2,952</u>	<u>\$ 6,736</u>



NEVADA SYSTEM OF HIGHER EDUCATION

NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's)  
FOR THE YEARS ENDED JUNE 30, 2013 and 2012

NOTE 22 - System Related Organizations (continued):

NEVADA SYSTEM OF HIGHER EDUCATION SYSTEM RELATED ORGANIZATIONS  
NET POSITION AS OF JUNE 30, 2013 (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
<b>ASSETS</b>									
<i>Current Assets</i>									
Cash and cash equivalents	\$ 13,222	\$ 2	\$ 55	\$ 265	\$ 44	\$ 6,240	\$ 566	\$ 1,259	\$ 45,185
Short-term investments	13,793	-	5,316	1,826	820	-	2,744	-	170,458
Other	6,287	3	5	39	-	337	281	35	21,961
<b>Total Current Assets</b>	<b>33,302</b>	<b>5</b>	<b>5,376</b>	<b>2,130</b>	<b>864</b>	<b>6,577</b>	<b>3,591</b>	<b>1,294</b>	<b>237,604</b>
<i>Noncurrent Assets</i>									
Restricted investments	39,241	-	-	-	-	-	-	-	39,241
Endowment investments	137,720	-	-	-	84	-	2,316	569	173,509
Capital assets, net	361	4,754	-	171	-	169	-	-	7,606
Other noncurrent assets	37,691	-	-	110	-	581	150	295	56,967
<b>Total Noncurrent Assets</b>	<b>215,013</b>	<b>4,754</b>	<b>-</b>	<b>281</b>	<b>84</b>	<b>750</b>	<b>2,466</b>	<b>864</b>	<b>277,323</b>
<b>TOTAL ASSETS</b>	<b>248,315</b>	<b>4,759</b>	<b>5,376</b>	<b>2,411</b>	<b>948</b>	<b>7,327</b>	<b>6,057</b>	<b>2,158</b>	<b>514,927</b>
<b>LIABILITIES</b>									
<i>Current Liabilities</i>									
Due to affiliates	-	-	-	-	-	-	-	-	7,234
Current portion of long-term debt	-	-	-	-	-	2,170	-	-	2,385
Other	2,216	166	-	2	-	1,595	1	-	10,798
<b>Total Current Liabilities</b>	<b>2,216</b>	<b>166</b>	<b>-</b>	<b>2</b>	<b>-</b>	<b>3,765</b>	<b>1</b>	<b>-</b>	<b>20,417</b>
<i>Noncurrent Liabilities</i>									
Long-term debt	-	-	-	-	-	-	-	-	-
Other noncurrent liabilities	3,227	806	-	-	-	543	-	-	6,576
<b>Total Noncurrent Liabilities</b>	<b>3,227</b>	<b>806</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>543</b>	<b>-</b>	<b>-</b>	<b>6,576</b>
<b>TOTAL LIABILITIES</b>	<b>5,443</b>	<b>972</b>	<b>-</b>	<b>2</b>	<b>-</b>	<b>4,308</b>	<b>1</b>	<b>-</b>	<b>26,993</b>
<b>NET POSITION</b>									
Net investment in capital assets	42	3,782	-	171	-	169	-	-	6,097
Restricted - Nonexpendable	123,438	-	-	-	47	-	2,348	569	244,817
Restricted - Expendable	118,685	-	-	15	37	-	2,345	1,442	191,642
Unrestricted	707	5	5,376	2,223	864	2,850	1,363	147	45,378
<b>TOTAL NET POSITION</b>	<b>\$ 242,872</b>	<b>\$ 3,787</b>	<b>\$ 5,376</b>	<b>\$ 2,409</b>	<b>\$ 948</b>	<b>\$ 3,019</b>	<b>\$ 6,056</b>	<b>\$ 2,158</b>	<b>\$ 487,934</b>

NEVADA SYSTEM OF HIGHER EDUCATION

NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's)  
FOR THE YEARS ENDED JUNE 30, 2013 and 2012

NOTE 22 - System Related Organizations (continued):

NEVADA SYSTEM OF HIGHER EDUCATION SYSTEM RELATED ORGANIZATIONS  
NET POSITION AS OF JUNE 30, 2012

	<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>
<b><u>ASSETS</u></b>								
<i>Current Assets</i>								
Cash and cash equivalents	\$ 23,618	\$ 1,002	\$ 4,811	\$ 162	\$ 1	\$ 683	\$ 53	\$ 308
Short-term investments	86,519	5,653	5,424	-	-	245	877	1,272
Other	6,087	301	7,454	6	-	198	97	198
<b>Total Current Assets</b>	<u>116,224</u>	<u>6,956</u>	<u>17,689</u>	<u>168</u>	<u>1</u>	<u>1,126</u>	<u>1,027</u>	<u>1,778</u>
<i>Noncurrent Assets</i>								
Restricted investments	-	-	-	-	-	-	-	-
Endowment investments	41,441	-	-	-	-	298	1,727	4,021
Capital assets, net	33	60	2,064	486	-	-	-	45
Other noncurrent assets	16,689	768	-	-	-	-	89	659
<b>Total Noncurrent Assets</b>	<u>58,163</u>	<u>828</u>	<u>2,064</u>	<u>486</u>	<u>-</u>	<u>298</u>	<u>1,816</u>	<u>4,725</u>
<b>TOTAL ASSETS</b>	<u>174,387</u>	<u>7,784</u>	<u>19,753</u>	<u>654</u>	<u>1</u>	<u>1,424</u>	<u>2,843</u>	<u>6,503</u>
<b><u>LIABILITIES</u></b>								
<i>Current Liabilities</i>								
Due to affiliates	3,558	162	1,325	-	-	-	-	38
Current portion of long-term debt	-	-	452	87	-	-	-	-
Other	31	17	3,644	-	3	807	-	-
<b>Total Current Liabilities</b>	<u>3,589</u>	<u>179</u>	<u>5,421</u>	<u>87</u>	<u>3</u>	<u>807</u>	<u>-</u>	<u>38</u>
<i>Noncurrent Liabilities</i>								
Long-term debt	-	-	28	12	-	-	-	-
Other noncurrent liabilities	1,944	1,724	-	-	123	-	-	-
<b>Total Noncurrent Liabilities</b>	<u>1,944</u>	<u>1,724</u>	<u>28</u>	<u>12</u>	<u>123</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL LIABILITIES</b>	<u>5,533</u>	<u>1,903</u>	<u>5,449</u>	<u>99</u>	<u>126</u>	<u>807</u>	<u>-</u>	<u>38</u>
<b><u>NET POSITION</u></b>								
Net investment in capital assets	33	60	1,821	486	-	-	-	45
Restricted - Nonexpendable	107,178	3,625	-	-	-	306	499	3,458
Restricted - Expendable	48,183	1,591	-	-	-	-	2,291	1,999
Unrestricted	13,460	605	12,483	69	(125)	311	53	963
<b>TOTAL NET POSITION</b>	<u>\$ 168,854</u>	<u>\$ 5,881</u>	<u>\$ 14,304</u>	<u>\$ 555</u>	<u>\$ (125)</u>	<u>\$ 617</u>	<u>\$ 2,843</u>	<u>\$ 6,465</u>

NEVADA SYSTEM OF HIGHER EDUCATION

NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's)  
FOR THE YEARS ENDED JUNE 30, 2013 and 2012

NOTE 22 - System Related Organizations (continued):

NEVADA SYSTEM OF HIGHER EDUCATION SYSTEM RELATED ORGANIZATIONS  
NET POSITION AS OF JUNE 30, 2012 (continued)

	<u>UNLV Foundation</u>	<u>UNLV Research Foundation</u>	<u>Rebel Golf Foundation</u>	<u>UNLV Alumni Association</u>	<u>CSN Foundation</u>	<u>NSC Foundation</u>	<u>Total System Related Organizations</u>
<b><u>ASSETS</u></b>							
<i>Current Assets</i>							
Cash and cash equivalents	\$ 12,089	\$ 11	\$ 182	\$ 281	\$ 732	\$ 1,281	\$ 45,214
Short-term investments	25,208	-	4,725	1,715	2,482	-	134,120
Other	6,579	3	5	15	325	14	21,282
<b>Total Current Assets</b>	<u>43,876</u>	<u>14</u>	<u>4,912</u>	<u>2,011</u>	<u>3,539</u>	<u>1,295</u>	<u>200,616</u>
<i>Noncurrent Assets</i>							
Restricted investments	28,886	-	-	-	-	-	28,886
Endowment investments	121,056	-	-	-	2,151	569	171,263
Capital assets, net	198	4,880	-	171	-	-	7,937
Other noncurrent assets	39,590	-	-	30	127	1,182	59,134
<b>Total Noncurrent Assets</b>	<u>189,730</u>	<u>4,880</u>	<u>-</u>	<u>201</u>	<u>2,278</u>	<u>1,751</u>	<u>267,220</u>
<b>TOTAL ASSETS</b>	<u>233,606</u>	<u>4,894</u>	<u>4,912</u>	<u>2,212</u>	<u>5,817</u>	<u>3,046</u>	<u>467,836</u>
<b><u>LIABILITIES</u></b>							
<i>Current Liabilities</i>							
Due to affiliates	-	-	-	-	-	-	5,083
Current portion of long-term debt	-	-	-	-	-	-	539
Other	2,027	166	-	62	1	-	6,758
<b>Total Current Liabilities</b>	<u>2,027</u>	<u>166</u>	<u>-</u>	<u>62</u>	<u>1</u>	<u>-</u>	<u>12,380</u>
<i>Noncurrent Liabilities</i>							
Long-term debt	-	-	-	-	-	-	40
Other noncurrent liabilities	3,504	967	-	-	-	-	8,262
<b>Total Noncurrent Liabilities</b>	<u>3,504</u>	<u>967</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,302</u>
<b>TOTAL LIABILITIES</b>	<u>5,531</u>	<u>1,133</u>	<u>-</u>	<u>62</u>	<u>1</u>	<u>-</u>	<u>20,682</u>
<b><u>NET POSITION</u></b>							
Net investment in capital assets	45	3,752	-	170	-	-	6,412
Restricted - Nonexpendable	122,560	-	-	-	2,151	569	240,346
Restricted - Expendable	104,006	-	-	36	2,231	2,346	162,683
Unrestricted	1,464	9	4,912	1,944	1,434	131	37,713
<b>TOTAL NET POSITION</b>	<u>\$ 228,075</u>	<u>\$ 3,761</u>	<u>\$ 4,912</u>	<u>\$ 2,150</u>	<u>\$ 5,816</u>	<u>\$ 3,046</u>	<u>\$ 447,154</u>

NEVADA SYSTEM OF HIGHER EDUCATION

NOTES TO THE FINANCIAL STATEMENTS (in \$1,000s)  
FOR THE YEARS ENDED JUNE 30, 2013 and 2012

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, 2013

	<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>
<b>Operating Revenues</b>								
Patient revenue	\$ -	\$ -	\$ 54,105	\$ -	\$ -	\$ -	\$ -	\$ -
Contract revenue	-	-	6,495	-	-	-	-	-
Contributions	20,785	102	-	947	-	720	290	178
Campus support	1,895	-	-	249	58	131	195	305
Other operating revenues	1,542	1,670	3,280	43	3	122	75	78
<b>Total operating revenues</b>	<u>24,222</u>	<u>1,772</u>	<u>63,880</u>	<u>1,239</u>	<u>61</u>	<u>973</u>	<u>560</u>	<u>561</u>
<b>Operating Expenses</b>								
Program expenses	(348)	(774)	(34,980)	-	-	(715)	(337)	(63)
Depreciation	(11)	-	(664)	-	-	-	-	-
Other operating expenses	(3,019)	(47)	(23,507)	(1,180)	(58)	(261)	(274)	(368)
<b>Total operating expenses</b>	<u>(3,378)</u>	<u>(821)</u>	<u>(59,151)</u>	<u>(1,180)</u>	<u>(58)</u>	<u>(976)</u>	<u>(611)</u>	<u>(431)</u>
<b>Operating income (loss)</b>	<u>20,844</u>	<u>951</u>	<u>4,729</u>	<u>59</u>	<u>3</u>	<u>(3)</u>	<u>(51)</u>	<u>130</u>
<b>Nonoperating Revenues (Expenses)</b>								
Payments to System campuses and divisions	(20,893)	-	(3,660)	-	-	-	-	(616)
Other nonoperating revenues (expenses)	13,693	922	523	(2)	-	112	160	593
<b>Total Nonoperating Revenues (Expenses)</b>	<u>(7,200)</u>	<u>922</u>	<u>(3,137)</u>	<u>(2)</u>	<u>-</u>	<u>112</u>	<u>160</u>	<u>(23)</u>
<b>Income (loss) before other revenue (expenses)</b>	<u>13,644</u>	<u>1,873</u>	<u>1,592</u>	<u>57</u>	<u>3</u>	<u>109</u>	<u>109</u>	<u>107</u>
<b>Other Revenues (Expenses)</b>								
Additions to permanent endowments	4,257	-	-	-	-	-	-	164
Other revenues	-	-	-	-	-	-	-	-
<b>Total Other Revenues (Expenses)</b>	<u>4,257</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>164</u>
<b>Increase (Decrease) in Net Position</b>	<u>17,901</u>	<u>1,873</u>	<u>1,592</u>	<u>57</u>	<u>3</u>	<u>109</u>	<u>109</u>	<u>271</u>
<b>NET POSITION</b>								
Net position - beginning of year	168,854	5,881	14,304	555	(125)	617	2,843	6,465
Net position - end of year	<u>\$ 186,755</u>	<u>\$ 7,754</u>	<u>\$ 15,896</u>	<u>\$ 612</u>	<u>\$ (122)</u>	<u>\$ 726</u>	<u>\$ 2,952</u>	<u>\$ 6,736</u>

NEVADA SYSTEM OF HIGHER EDUCATION

NOTES TO THE FINANCIAL STATEMENTS (in \$1,000s)  
FOR THE YEAR ENDED JUNE 30, 2013 and 2012

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, 2013 (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
<b>Operating Revenues</b>									
Patient revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 54,105
Contract revenue	-	-	-	-	-	-	-	-	6,495
Contributions	14,802	73	107	629	11	-	956	520	40,120
Campus support	1,526	-	-	-	-	-	-	-	4,359
Other operating revenues	1,003	-	38	511	70	7,728	481	163	16,807
<b>Total operating revenues</b>	<b>17,331</b>	<b>73</b>	<b>145</b>	<b>1,140</b>	<b>81</b>	<b>7,728</b>	<b>1,437</b>	<b>683</b>	<b>121,886</b>
<b>Operating Expenses</b>									
Program expenses	-	-	(265)	(748)	(88)	-	-	(304)	(38,622)
Depreciation	(20)	(126)	-	(25)	-	(111)	-	-	(957)
Other operating expenses	(5,654)	(82)	(79)	(343)	(8)	(4,666)	(908)	(1,267)	(41,721)
<b>Total operating expenses</b>	<b>(5,674)</b>	<b>(208)</b>	<b>(344)</b>	<b>(1,116)</b>	<b>(96)</b>	<b>(4,777)</b>	<b>(908)</b>	<b>(1,571)</b>	<b>(81,300)</b>
<b>Operating income (loss)</b>	<b>11,657</b>	<b>(135)</b>	<b>(199)</b>	<b>24</b>	<b>(15)</b>	<b>2,951</b>	<b>529</b>	<b>(888)</b>	<b>40,586</b>
<b>Nonoperating Revenues (Expenses)</b>									
Payments to System campuses and divisions	(19,419)	-	-	-	-	-	(806)	-	(45,394)
Other nonoperating revenues (expenses)	16,574	(54)	663	235	130	-	366	-	33,915
<b>Total Nonoperating Revenues (Expenses)</b>	<b>(2,845)</b>	<b>(54)</b>	<b>663</b>	<b>235</b>	<b>130</b>	<b>-</b>	<b>(440)</b>	<b>-</b>	<b>(11,479)</b>
<b>Income (loss) before other revenue (expenses)</b>	<b>8,812</b>	<b>(189)</b>	<b>464</b>	<b>259</b>	<b>115</b>	<b>2,951</b>	<b>89</b>	<b>(888)</b>	<b>29,107</b>
<b>Other Revenues (Expenses)</b>									
Additions to permanent endowments	5,985	-	-	-	-	-	151	-	10,557
Other revenues	-	215	-	-	833	68	-	-	1,116
<b>Total Other Revenues (Expenses)</b>	<b>5,985</b>	<b>215</b>	<b>-</b>	<b>-</b>	<b>833</b>	<b>68</b>	<b>151</b>	<b>-</b>	<b>11,673</b>
<b>Increase (Decrease) in Net Position</b>	<b>14,797</b>	<b>26</b>	<b>464</b>	<b>259</b>	<b>948</b>	<b>3,019</b>	<b>240</b>	<b>(888)</b>	<b>40,780</b>
<b>NET POSITION</b>									
Net position - beginning of year	228,075	3,761	4,912	2,150	-	-	5,816	3,046	447,154
Net position - end of year	<u>\$ 242,872</u>	<u>\$ 3,787</u>	<u>\$ 5,376</u>	<u>\$ 2,409</u>	<u>\$ 948</u>	<u>\$ 3,019</u>	<u>\$ 6,056</u>	<u>\$ 2,158</u>	<u>\$ 487,934</u>

NEVADA SYSTEM OF HIGHER EDUCATION

NOTES TO THE FINANCIAL STATEMENTS (in \$1,000s)  
FOR THE YEARS ENDED JUNE 30, 2013 AND 2012

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, 2012

	<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>
<b>Operating Revenues</b>								
Patient revenue	\$ -	\$ -	\$ 51,198	\$ -	\$ -	\$ -	\$ -	\$ -
Contract revenue	-	-	6,277	-	-	-	-	-
Contributions	18,369	212	-	729	-	776	409	1,458
Campus support	2,047	500	-	222	61	122	181	346
Other operating revenues	969	255	3,435	47	3	-	39	30
<b>Total operating revenues</b>	<u>21,385</u>	<u>967</u>	<u>60,910</u>	<u>998</u>	<u>64</u>	<u>898</u>	<u>629</u>	<u>1,834</u>
<b>Operating Expenses</b>								
Program expenses	(322)	-	(33,082)	-	-	(708)	(332)	(27)
Depreciation	(14)	-	(712)	-	-	-	-	-
Other operating expenses	(3,177)	(397)	(22,261)	(414)	(61)	(160)	(235)	(1,032)
<b>Total operating expenses</b>	<u>(3,513)</u>	<u>(397)</u>	<u>(56,055)</u>	<u>(414)</u>	<u>(61)</u>	<u>(868)</u>	<u>(567)</u>	<u>(1,059)</u>
<b>Operating income (loss)</b>	<u>17,872</u>	<u>570</u>	<u>4,855</u>	<u>584</u>	<u>3</u>	<u>30</u>	<u>62</u>	<u>775</u>
<b>Nonoperating Revenues (Expenses)</b>								
Payments to System campuses and divisions	(18,572)	(437)	(3,773)	(525)	-	-	-	-
Other nonoperating revenues (expenses)	5,731	131	81	(4)	-	(89)	66	55
<b>Total Nonoperating Revenues (Expenses)</b>	<u>(12,841)</u>	<u>(306)</u>	<u>(3,692)</u>	<u>(529)</u>	<u>-</u>	<u>(89)</u>	<u>66</u>	<u>55</u>
<b>Income (loss) before other revenue (expenses)</b>	<u>5,031</u>	<u>264</u>	<u>1,163</u>	<u>55</u>	<u>3</u>	<u>(59)</u>	<u>128</u>	<u>830</u>
<b>Other Revenues (Expenses)</b>								
Additions to permanent endowments	3,543	-	-	-	-	-	-	182
Other revenues	-	-	-	-	-	-	-	-
<b>Total Other Revenues (Expenses)</b>	<u>3,543</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>182</u>
<b>Increase (Decrease) in Net Position</b>	<u>8,574</u>	<u>264</u>	<u>1,163</u>	<u>55</u>	<u>3</u>	<u>(59)</u>	<u>128</u>	<u>1,012</u>
<b>NET POSITION</b>								
Net position - beginning of year	160,280	5,617	13,141	500	(128)	676	2,715	5,453
Net position - end of year	<u>\$ 168,854</u>	<u>\$ 5,881</u>	<u>\$ 14,304</u>	<u>\$ 555</u>	<u>\$ (125)</u>	<u>\$ 617</u>	<u>\$ 2,843</u>	<u>\$ 6,465</u>

NEVADA SYSTEM OF HIGHER EDUCATION

NOTES TO THE FINANCIAL STATEMENTS (in \$1,000s)  
FOR THE YEARS ENDED JUNE 30, 2013 AND 2012

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, 2012 (continued)

	UNLV Foundation	UNLV Research Foundation	Rebel Golf Foundation	UNLV Alumni Association	CSN Foundation	NSC Foundation	Total System Related Organizations
<b>Operating Revenues</b>							
Patient revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 51,198
Contract revenue	-	-	-	-	-	-	6,277
Contributions	30,353	407	32	573	1,083	322	54,723
Campus support	2,156	-	-	-	-	-	5,635
Other operating revenues	940	345	57	240	441	-	6,801
<b>Total operating revenues</b>	<b>33,449</b>	<b>752</b>	<b>89</b>	<b>813</b>	<b>1,524</b>	<b>322</b>	<b>124,634</b>
<b>Operating Expenses</b>							
Program expenses	-	(389)	(215)	(519)	-	-	(35,594)
Depreciation	(23)	(91)	-	(1)	-	-	(841)
Other operating expenses	(4,984)	(7)	(88)	(302)	(704)	(166)	(33,988)
<b>Total operating expenses</b>	<b>(5,007)</b>	<b>(487)</b>	<b>(303)</b>	<b>(822)</b>	<b>(704)</b>	<b>(166)</b>	<b>(70,423)</b>
<b>Operating income (loss)</b>	<b>28,442</b>	<b>265</b>	<b>(214)</b>	<b>(9)</b>	<b>820</b>	<b>156</b>	<b>54,211</b>
<b>Nonoperating Revenues (Expenses)</b>							
Payments to System campuses and divisions	(27,547)	-	-	-	(899)	(179)	(51,932)
Other nonoperating revenues (expenses)	4,821	(280)	(255)	2	(41)	7	10,225
<b>Total Nonoperating Revenues (Expenses)</b>	<b>(22,726)</b>	<b>(280)</b>	<b>(255)</b>	<b>2</b>	<b>(940)</b>	<b>(172)</b>	<b>(41,707)</b>
<b>Income (loss) before other revenue (expenses)</b>	<b>5,716</b>	<b>(15)</b>	<b>(469)</b>	<b>(7)</b>	<b>(120)</b>	<b>(16)</b>	<b>12,504</b>
<b>Other Revenues (Expenses)</b>							
Additions to permanent endowments	7,423	-	-	-	214	-	11,362
Other revenues	-	3,776	5,381	2,157	-	-	11,314
<b>Total Other Revenues (Expenses)</b>	<b>7,423</b>	<b>3,776</b>	<b>5,381</b>	<b>2,157</b>	<b>214</b>	<b>-</b>	<b>22,676</b>
<b>Increase (Decrease) in Net Position</b>	<b>13,139</b>	<b>3,761</b>	<b>4,912</b>	<b>2,150</b>	<b>94</b>	<b>(16)</b>	<b>35,180</b>
<b>NET POSITION</b>							
Net position - beginning of year	214,936	-	-	-	5,722	3,062	411,974
Net position - end of year	<u>\$ 228,075</u>	<u>\$ 3,761</u>	<u>\$ 4,912</u>	<u>\$ 2,150</u>	<u>\$ 5,816</u>	<u>\$ 3,046</u>	<u>\$ 447,154</u>

# NEVADA SYSTEM OF HIGHER EDUCATION

## NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's) FOR THE YEARS ENDED JUNE 30, 2013 and 2012

### NOTE 22 - System Related Organizations (continued):

UNR Foundation:

Cash and cash equivalents at June 30, 2013 and 2012, consists of:

	<u>2013</u>	<u>2012</u>
Cash	\$ 1,099	\$ 1,527
Money market funds	1,098	1,986
Commingled funds	11,569	8,154
Certificates of deposit	250	350
Treasury bills and notes	<u>-</u>	<u>11,601</u>
	<u>\$14,016</u>	<u>\$23,618</u>

The fair value of investments at June 30, 2013 and 2012, are as follows:

	<u>2013</u>	<u>2012</u>
Equity Investments	\$ 763	\$ 471
Bonds	-	13,547
Commingled funds	129,666	94,162
Certificates of deposit	3,639	3,461
U.S. Government Securities	<u>24,545</u>	<u>16,319</u>
	<u>\$158,613</u>	<u>\$127,960</u>

At June 30, 2013, the Foundation investments had the following maturities:

	<u>Fair Value</u>	<u>Investment Maturities (in Years)</u>		
		<u>Less than 1</u>	<u>1 – 5</u>	<u>6 – 10</u>
Equity investments	\$ 763	\$ 763	\$ -	\$ -
Commingled funds	129,666	105,025	18,617	6,024
Certificates of deposit	3,639	2,905	734	-
U.S. Government securities	<u>24,545</u>	<u>23,945</u>	<u>600</u>	<u>-</u>
	<u>\$158,613</u>	<u>\$132,638</u>	<u>\$19,951</u>	<u>\$6,024</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 years or less in order to take advantage of higher yields.

The cumulative net appreciation (depreciation) of investments at June 30, 2013 and 2012 was \$8,403 and \$(879), respectively.

#### *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. Significant amounts of the investments are held with Commonfund which also has policies regarding acceptable levels of risk.



# NEVADA SYSTEM OF HIGHER EDUCATION

## NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's) FOR THE YEARS ENDED JUNE 30, 2013 and 2012

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### NOTE 22 - System Related Organizations (continued):

#### *Concentration of Credit Risk*

Concentration of credit risk is the risk of loss attributed to the magnitude of an organization's investment in a single issuer. The Foundation restricts investment of cash and cash equivalents and investments to financial institutions with high credit standing, and the Foundation currently purchases certificates of deposit of less than \$250 per bank or institution. Commercial paper is limited to a maximum of 10% of the total cash 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, 2013, the Foundation's bank balances totaled \$13,811. Of this balance, \$825 was covered by depository insurance and/or collateralized and \$11,462 is held by State Street Government Securities and subject to their investment policies. The remaining \$1,523 was uninsured and uncollateralized and, as a result, was subject to custodial credit risk at June 30, 2013.

#### *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, 2013, the Foundation has committed to acquire approximately \$8.5 million in new commingled funds.

# NEVADA SYSTEM OF HIGHER EDUCATION

## NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's) FOR THE YEARS ENDED JUNE 30, 2013 and 2012

### 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*.

During the year ended June 30, 2013, the UNLV Foundation recognized \$16,638, in investment gains. Earnings included \$2,432 from interest and dividends, \$3,079 from net realized gains on the sale of investments, and \$11,792 from the change in investment fair value. 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 \$664 and amortization of bond discounts of \$0 were netted against earnings.

Investments include the following at June 30, 2013 and 2012:

	<u>2013</u>	<u>2012</u>
Mutual funds	\$ 13,366	\$ 12,985
Certificates of deposit	1,845	1,316
Equities	19,779	16,506
U.S. government obligations	16,920	19,181
U.S. corporate bonds	25,433	28,920
Collateralized securities	20,233	18,546
Alternative investments	85,879	74,392
Non-U.S. corporate bonds	<u>7,299</u>	<u>3,304</u>
Total marketable securities at fair value	<u>\$190,754</u>	<u>\$175,150</u>

#### *Custodial Credit Risk*

The custodial credit risk for deposits is the risk that, in the event of a failure of a depository financial institution, the UNLV Foundation will not be able to recover deposits or collateral securities that are in the possession of an outside party. At June 30, 2013, the total balance for the UNLV Foundations cash and money market funds was \$13,222. Of this balance, \$475 was covered by the Federal Deposit Insurance Corporation, and \$12,747 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, 2013 follow:

	<u>Total</u>	<u>AAA</u>	<u>AA</u>	<u>A</u>	<u>BBB</u>	<u>Below Investment Grade</u>
Collateralized securities	\$ 20,233	\$ 18,009	\$ 1,643	\$ 357	\$ 224	\$ -
U.S. corporate bonds	25,433	180	451	4,848	19,863	91
Non-U.S. corporate bonds	7,299	-	1,097	2,610	3,592	-

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

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

#### *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.

**NEVADA SYSTEM OF HIGHER EDUCATION**

**NOTES TO THE FINANCIAL STATEMENTS (in \$1,000's)  
FOR THE YEARS ENDED JUNE 30, 2013 and 2012**

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**NOTE 22 - System Related Organizations (continued):**

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, 2013, was 7.34 years. The fixed-income portfolio's average maturity was 8.94 years. Interest rates range from 1.43% to 2.6%.

For investments in donor-restricted expendable funds, the UNLV Foundation uses the Barclays Aggregate Index average as the benchmark; maturity as of June 30, 2013, was 5.3 years. The fixed income-portfolio's average maturity was 7.3 years. Interest rates range from 0% to 10.75%.

	Maturity <u>Under 1 Year</u>	Maturity <u>1 – 5 Years</u>	Maturity <u>5 – 10 Years</u>	Maturity <u>Over 10 Years</u>	<u>Total</u>
Mutual funds	\$ 13,366	\$ -	\$ -	\$ -	\$ 13,366
Certificates of deposit	100	1,745	-	-	1,845
Collateralized securities	-	924	1,005	18,304	20,233
U.S. government obligations	9,671	-	4,943	2,306	16,920
U.S. corporate bonds	632	9,178	9,847	5,776	25,433
Non-U.S. corporate bonds	<u>81</u>	<u>1,514</u>	<u>4,510</u>	<u>1,194</u>	<u>7,299</u>
Investment in securities at fair value	<u>\$ 23,850</u>	<u>\$ 13,361</u>	<u>\$ 20,305</u>	<u>\$ 27,580</u>	<u>\$ 85,096</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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## SUPPLEMENTAL INFORMATION

NEVADA SYSTEM OF HIGHER EDUCATION  
 COMBINING SCHEDULE OF NET POSITION (in \$1,000's)  
 AS OF JUNE 30, 2013

	<u>UNR</u>	<u>System Admin</u>	<u>DRI</u>	<u>TMCC</u>
<b><u>ASSETS</u></b>				
<i>Current Assets</i>				
Cash and cash equivalents	\$ 18,134	\$ 82,414	\$ 6,224	\$ 5,102
Restricted cash and cash equivalents	-	-	144	-
Short-term investments	110,596	24,419	25,854	24,053
Accounts receivable, net	29,265	389	3,181	2,466
Receivable from U.S. Government	20,296	1,837	2,998	1,771
Receivable from State of Nevada	1,145	-	253	34
Current portion of loans receivable, net	950	98	-	51
Due from other institutions	-	1,919	-	-
Inventories	3,942	75	-	15
Deposits and prepaid expenditures, current	1,173	378	144	104
Other	-	-	-	-
<b>Total Current Assets</b>	<u>185,501</u>	<u>111,529</u>	<u>38,798</u>	<u>33,596</u>
<i>Noncurrent Assets</i>				
Cash held by State Treasurer	840	100	-	314
Restricted cash and cash equivalents	2,462	-	-	-
Endowment investments	121,793	10,843	28,119	9,125
Deposits and prepaid expenditures	1,570	441	540	-
Loans receivable, net	6,845	1,659	-	135
Capital assets, net	689,501	23,757	70,826	57,317
Pledges receivable	525	-	-	-
Other noncurrent assets	-	248	-	-
<b>Total Noncurrent Assets</b>	<u>823,536</u>	<u>37,048</u>	<u>99,485</u>	<u>66,891</u>
<b>TOTAL ASSETS</b>	<u>1,009,037</u>	<u>148,577</u>	<u>138,283</u>	<u>100,487</u>
<b><u>LIABILITIES</u></b>				
<i>Current Liabilities</i>				
Accounts payable	15,960	4,178	1,172	894
Accrued payroll and related liabilities	23,118	3,205	2,385	3,060
Unemployment insurance and workers compensation	1,600	30	93	137
Due to State of Nevada	37	-	-	6
Due to related institutions	1,457	342	130	192
Current portion of compensated absences	11,301	1,433	3,364	1,125
Current portion of long-term debt	9,781	-	671	-
Current portion of obligations under capital leases	-	-	579	-
Accrued interest payable	4,915	-	73	-
Unearned revenue	16,936	1,633	2,189	791
Funds held in trust for others	2,307	-	144	86
Other	-	-	-	-
<b>Total Current Liabilities</b>	<u>87,412</u>	<u>10,821</u>	<u>10,800</u>	<u>6,291</u>
<i>Noncurrent Liabilities</i>				
Refundable advances under federal loan programs	4,829	-	-	283
Compensated absences	6,732	287	834	639
Long-term debt	234,762	-	7,284	-
Obligations under capital leases	-	-	2,077	-
Other noncurrent liabilities	-	-	-	-
<b>Total Noncurrent Liabilities</b>	<u>246,323</u>	<u>287</u>	<u>10,195</u>	<u>922</u>
<b>TOTAL LIABILITIES</b>	<u>333,735</u>	<u>11,108</u>	<u>20,995</u>	<u>7,213</u>
<b><u>NET POSITION</u></b>				
Net investment in capital assets	448,345	23,706	61,042	57,317
Restricted - Nonexpendable	38,336	7,264	20,704	4,839
Restricted - Expendable - Scholarships, research and instruction	73,898	6,360	10,391	5,151
Restricted - Expendable - Loans	5,573	1,757	-	(37)
Restricted - Expendable - Capital projects	11,384	106	267	7,136
Restricted - Expendable - Debt service	8,291	-	-	-
Unrestricted	89,475	98,276	24,884	18,868
<b>TOTAL NET POSITION</b>	<u>\$ 675,302</u>	<u>\$ 137,469</u>	<u>\$ 117,288</u>	<u>\$ 93,274</u>

<u>WNC</u>	<u>GBC</u>	<u>UNLV</u>	<u>CSN</u>	<u>NSC</u>	<u>Eliminations</u>	<u>TOTAL</u>
\$ 2,071	\$ 1,814	\$ 54,641	\$ 10,224	\$ 1,751	\$ -	\$ 182,375
-	-	-	-	-	-	144
5,724	5,467	268,951	52,567	7,699	-	525,330
1,040	1,033	2,794	2,709	577	-	43,454
419	320	10,182	1,906	514	-	40,243
-	205	577	74	-	-	2,288
5	18	302	21	-	-	1,445
-	-	357	-	-	(2,276)	-
-	-	1,938	545	-	-	6,515
-	122	8,246	741	130	-	11,038
18	-	-	-	-	-	18
<u>9,277</u>	<u>8,979</u>	<u>347,988</u>	<u>68,787</u>	<u>10,671</u>	<u>(2,276)</u>	<u>812,850</u>
2	-	4,320	194	7	-	5,777
-	-	5,556	10,153	-	-	18,171
232	223	49,954	5,373	-	-	225,662
-	-	-	389	-	-	2,940
1	-	3,013	-	-	-	11,653
34,260	40,659	777,766	204,763	28,835	-	1,927,684
-	-	-	-	-	-	525
-	-	-	-	-	-	248
<u>34,495</u>	<u>40,882</u>	<u>840,609</u>	<u>220,872</u>	<u>28,842</u>	<u>-</u>	<u>2,192,660</u>
<u>43,772</u>	<u>49,861</u>	<u>1,188,597</u>	<u>289,659</u>	<u>39,513</u>	<u>(2,276)</u>	<u>3,005,510</u>
538	358	11,856	2,808	735	-	38,499
1,024	1,117	24,303	7,641	1,322	-	67,175
91	114	1,345	322	34	-	3,766
-	-	-	-	-	-	43
82	73	-	-	-	(2,276)	-
638	437	9,336	2,404	545	-	30,583
-	146	11,747	918	-	-	23,263
-	-	211	32	-	-	822
-	3	3,420	16	-	-	8,427
-	635	17,694	3,516	913	-	44,307
159	13	4,091	519	42	-	7,361
-	-	-	-	-	-	-
<u>2,532</u>	<u>2,896</u>	<u>84,003</u>	<u>18,176</u>	<u>3,591</u>	<u>(2,276)</u>	<u>224,246</u>
-	-	3,082	-	-	-	8,194
110	241	5,706	1,224	371	-	16,144
-	1,171	197,347	9,082	-	-	449,646
-	-	346	-	-	-	2,423
-	-	876	-	-	-	876
<u>110</u>	<u>1,412</u>	<u>207,357</u>	<u>10,306</u>	<u>371</u>	<u>-</u>	<u>477,283</u>
<u>2,642</u>	<u>4,308</u>	<u>291,360</u>	<u>28,482</u>	<u>3,962</u>	<u>(2,276)</u>	<u>701,529</u>
34,260	39,343	568,115	204,731	28,835	-	1,465,694
232	223	12,031	2,392	-	-	86,021
(198)	800	41,070	6,221	523	-	144,216
-	33	884	-	-	-	8,210
2	257	9,860	10,347	3,452	-	42,811
-	779	10,800	-	-	-	19,870
6,834	4,118	254,477	37,486	2,741	-	537,159
<u>\$ 41,130</u>	<u>\$ 45,553</u>	<u>\$ 897,237</u>	<u>\$ 261,177</u>	<u>\$ 35,551</u>	<u>\$ -</u>	<u>\$2,303,981</u>

NEVADA SYSTEM OF HIGHER EDUCATION  
 COMBINING SCHEDULE OF NET POSITION (in \$1,000's)  
 AS OF JUNE 30, 2012

	<u>UNR</u>	<u>System</u>	<u>DRI</u>	<u>TMCC</u>
<b><u>ASSETS</u></b>				
<i>Current Assets</i>				
Cash and cash equivalents	\$ 35,066	\$ 47,420	\$ 7,958	\$ 7,118
Restricted cash and cash equivalents	-	-	150	-
Short-term investments	107,847	22,110	22,852	22,990
Accounts receivable, net	19,495	372	3,865	2,234
Receivable from U.S. Government	18,267	773	3,436	1,020
Receivable from State of Nevada	833	-	159	244
Current portion of loans receivable, net	936	79	-	13
Inventories	3,676	89	-	15
Deposits and prepaid expenditures, current	566	36	7	55
Other	-	-	-	-
<b>Total Current Assets</b>	<u>186,686</u>	<u>70,879</u>	<u>38,427</u>	<u>33,689</u>
<i>Noncurrent Assets</i>				
Cash held by State Treasurer	4,968	100	42	109
Restricted cash and cash equivalents	1,843	-	-	-
Receivable from State of Nevada	1,007	-	-	-
Endowment investments	114,964	10,166	26,217	8,590
Deposits and prepaid expenditures	4,123	477	-	-
Loans receivable, net	6,561	1,161	-	198
Capital assets, net	694,269	28,123	68,776	58,483
Pledges receivable	1,724	-	-	-
Other noncurrent assets	-	273	-	-
<b>Total Noncurrent Assets</b>	<u>829,459</u>	<u>40,300</u>	<u>95,035</u>	<u>67,380</u>
<b>TOTAL ASSETS</b>	<u>1,016,145</u>	<u>111,179</u>	<u>133,462</u>	<u>101,069</u>
<b><u>LIABILITIES</u></b>				
<i>Current Liabilities</i>				
Accounts payable	19,106	2,646	593	1,399
Accrued payroll and related liabilities	23,506	1,413	2,545	3,739
Unemployment insurance and workers compensation	2,681	123	237	293
Current portion of compensated absences	11,368	1,512	3,323	1,105
Current portion of long-term debt	8,325	-	649	-
Current portion of obligations under capital leases	9	-	-	-
Accrued interest payable	6,710	-	78	-
Unearned revenue	16,337	1,808	2,620	989
Funds held in trust for others	2,480	-	158	96
Other	-	-	270	6
<b>Total Current Liabilities</b>	<u>90,522</u>	<u>7,502</u>	<u>10,473</u>	<u>7,627</u>
<i>Noncurrent Liabilities</i>				
Refundable advances under federal loan programs	4,775	-	-	283
Compensated absences	7,544	210	872	584
Long-term debt	258,811	-	7,955	-
Obligations under capital leases	-	-	-	-
Other noncurrent liabilities	-	-	-	-
<b>Total Noncurrent Liabilities</b>	<u>271,130</u>	<u>210</u>	<u>8,827</u>	<u>867</u>
<b>TOTAL LIABILITIES</b>	<u>361,652</u>	<u>7,712</u>	<u>19,300</u>	<u>8,494</u>
<b><u>NET POSITION</u></b>				
Net investment in capital assets	429,653	28,072	60,322	58,483
Restricted - Nonexpendable	37,881	7,023	20,668	4,342
Restricted - Expendable - Scholarships, research and instruction	65,158	4,090	7,876	5,116
Restricted - Expendable - Loans	5,270	1,456	-	(41)
Restricted - Expendable - Capital projects	10,277	139	765	7,518
Restricted - Expendable - Debt service	9,637	-	-	7
Unrestricted	96,617	62,687	24,531	17,150
<b>TOTAL NET POSITION</b>	<u>\$ 654,493</u>	<u>\$ 103,467</u>	<u>\$ 114,162</u>	<u>\$ 92,575</u>



<u>WNC</u>	<u>GBC</u>	<u>UNLV</u>	<u>CSN</u>	<u>NSC</u>	<u>TOTAL</u>
\$ 2,408	\$ 2,018	\$ 63,259	\$ 14,377	\$ 2,417	\$ 182,041
-	-	-	-	-	150
5,408	4,904	236,233	50,312	7,855	480,511
506	763	3,509	3,180	402	34,326
489	309	10,187	1,778	687	36,946
102	43	623	185	17	2,206
7	51	289	53	-	1,428
-	-	2,126	659	303	6,868
-	125	9,631	887	308	11,615
79	-	-	-	-	79
<u>8,999</u>	<u>8,213</u>	<u>325,857</u>	<u>71,431</u>	<u>11,989</u>	<u>756,170</u>
564	-	2,831	1,017	2,352	11,983
-	-	9,114	1,050	-	12,007
-	-	3,444	206	-	4,657
218	208	47,188	4,992	-	212,543
-	-	-	243	-	4,843
-	-	2,966	16	-	10,902
35,179	42,022	792,364	211,485	28,563	1,959,264
-	-	-	-	-	1,724
-	-	-	-	-	273
<u>35,961</u>	<u>42,230</u>	<u>857,907</u>	<u>219,009</u>	<u>30,915</u>	<u>2,218,196</u>
<u>44,960</u>	<u>50,443</u>	<u>1,183,764</u>	<u>290,440</u>	<u>42,904</u>	<u>2,974,366</u>
563	477	8,525	2,516	940	36,765
1,100	1,028	24,596	7,587	1,086	66,600
135	354	2,611	828	74	7,336
683	436	9,124	2,462	697	30,710
-	143	10,758	-	-	19,875
-	-	202	368	-	579
-	4	4,883	-	-	11,675
-	145	15,750	8,191	1,043	46,883
166	54	4,759	516	-	8,229
-	-	-	-	-	276
<u>2,647</u>	<u>2,641</u>	<u>81,208</u>	<u>22,468</u>	<u>3,840</u>	<u>228,928</u>
-	-	3,001	-	-	8,059
86	245	5,252	1,173	84	16,050
-	1,317	209,119	-	-	477,202
-	-	557	32	-	589
-	-	1,241	-	-	1,241
<u>86</u>	<u>1,562</u>	<u>219,170</u>	<u>1,205</u>	<u>84</u>	<u>503,141</u>
<u>2,733</u>	<u>4,203</u>	<u>300,378</u>	<u>23,673</u>	<u>3,924</u>	<u>732,069</u>
35,179	40,562	571,729	211,084	28,563	1,463,647
218	208	11,989	2,366	-	84,695
654	996	38,453	5,632	339	128,314
-	26	932	-	-	7,643
666	15	15,353	2,274	2,583	39,590
-	640	10,276	-	-	20,560
5,510	3,793	234,654	45,411	7,495	497,848
<u>\$ 42,227</u>	<u>\$ 46,240</u>	<u>\$ 883,386</u>	<u>\$ 266,767</u>	<u>\$ 38,980</u>	<u>\$2,242,297</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, 2013**

	<u>UNR</u>	<u>System Admin</u>	<u>DRI</u>	<u>TMCC</u>
<b>Operating Revenues</b>				
Student tuition and fees (net of scholarship allowance of \$121,080)	\$ 115,857	\$ -	\$ -	\$ 14,385
Federal grants and contracts	98,644	2,030	23,279	4,294
State grants and contracts	13,710	342	68	819
Local grants and contracts	26,001	-	644	-
Other grants and contracts	11,603	225	1,547	95
Campus support	-	-	-	-
Sales and services of educational departments (including \$4,251 from System Related Organizations)	58,123	3,103	-	864
Sales and services of auxiliary enterprises (net of scholarship allowance of \$6,946)	29,468	-	-	1,230
Interest earned on loans receivable	157	-	-	5
Other operating revenues	3,354	7,350	13,643	275
<b>Total Operating Revenues</b>	<u>356,917</u>	<u>13,050</u>	<u>39,181</u>	<u>21,967</u>
<b>Operating Expenses</b>				
Employee compensation and benefits	(328,716)	(16,688)	(32,214)	(43,504)
Utilities	(12,313)	(1,103)	(1,041)	(1,008)
Supplies and services	(144,387)	(18,502)	(9,743)	(10,291)
Scholarships and fellowships	(10,164)	(495)	-	(9,213)
Depreciation	(31,588)	(4,149)	(4,821)	(3,220)
Other operating expenses	(7)	-	-	-
<b>Total Operating Expenses</b>	<u>(527,175)</u>	<u>(40,937)</u>	<u>(47,819)</u>	<u>(67,236)</u>
<b>Operating Income (Loss)</b>	<u>(170,258)</u>	<u>(27,887)</u>	<u>(8,638)</u>	<u>(45,269)</u>
<b>Nonoperating Revenues (Expenses)</b>				
State appropriations	145,427	23,144	7,814	30,577
Transfers to/from System Administration	(8,831)	35,138	(1,730)	(1,690)
Gifts (including \$32,416 from System Related Organizations)	13,927	-	1,268	582
Investment income, net	23,604	3,887	5,412	3,243
Gain (loss) on disposal of capital assets	8,256	(330)	(435)	(219)
Loss on early extinguishment of debt	(490)	-	-	-
Interest expense	(12,054)	-	(600)	-
Other nonoperating revenues (expenses)	260	-	-	-
Federal grants and contracts	17,072	-	-	13,419
<b>Total Nonoperating Revenues (Expenses)</b>	<u>187,171</u>	<u>61,839</u>	<u>11,729</u>	<u>45,912</u>
<b>Income (Loss) Before Other Revenue (Expenses)</b>	<u>16,913</u>	<u>33,952</u>	<u>3,091</u>	<u>643</u>
<b>Other Revenues (Expenses)</b>				
State appropriations (returns) restricted for capital purposes	-	-	-	-
Capital grants and gifts (including \$5,713 from System Related Organizations)	3,668	-	-	-
Additions to permanent endowments (including \$155 from System Related Organizations)	228	50	35	56
<b>Total Other Revenues (Expenses)</b>	<u>3,896</u>	<u>50</u>	<u>35</u>	<u>56</u>
<b>Increase (Decrease) in Net Position</b>	<u>20,809</u>	<u>34,002</u>	<u>3,126</u>	<u>699</u>
<b>NET POSITION</b>				
<b>Net position - beginning of year</b>	654,493	103,467	114,162	92,575
<b>Net position - end of year</b>	<u>\$ 675,302</u>	<u>\$ 137,469</u>	<u>\$ 117,288</u>	<u>\$ 93,274</u>

<u>WNC</u>	<u>GBC</u>	<u>UNLV</u>	<u>CSN</u>	<u>NSC</u>	<u>Eliminations</u>	<u>TOTAL</u>
\$ 3,680	\$ 4,498	\$ 158,324	\$ 45,575	\$ 7,851	\$ -	\$ 350,170
115	1,270	41,266	5,359	1,234	(8,769)	168,722
862	619	11,660	2,406	389	-	30,875
3	692	144	-	10	-	27,494
-	93	1,908	137	127	-	15,735
11	-	-	-	-	-	11
168	404	23,115	1,941	28	-	87,746
839	604	46,034	2,278	741	-	81,194
-	-	51	-	-	-	213
156	7	9,686	1,004	812	-	36,287
<u>5,834</u>	<u>8,187</u>	<u>292,188</u>	<u>58,700</u>	<u>11,192</u>	<u>(8,769)</u>	<u>798,447</u>
(17,866)	(17,188)	(314,453)	(103,886)	(14,547)	-	(889,062)
(551)	(464)	(12,029)	(3,526)	(333)	-	(32,368)
(5,263)	(1,373)	(97,694)	(39,075)	(8,212)	8,769	(325,771)
(4,515)	(5,352)	(21,921)	(28,646)	(2,533)	-	(82,839)
(1,365)	(2,066)	(35,444)	(11,724)	(1,023)	-	(95,400)
(91)	-	-	-	-	-	(98)
<u>(29,651)</u>	<u>(26,443)</u>	<u>(481,541)</u>	<u>(186,857)</u>	<u>(26,648)</u>	<u>8,769</u>	<u>(1,425,538)</u>
<u>(23,817)</u>	<u>(18,256)</u>	<u>(189,353)</u>	<u>(128,157)</u>	<u>(15,456)</u>	<u>-</u>	<u>(627,091)</u>
15,030	14,032	149,386	77,588	9,111	-	472,109
(161)	(410)	(18,122)	(3,635)	(559)	-	-
328	593	17,613	823	294	-	35,428
574	574	29,937	5,667	741	-	73,639
(11)	-	(495)	(16)	-	-	6,750
-	-	-	-	-	-	(490)
-	(26)	(8,918)	(16)	-	-	(21,614)
11	203	385	-	-	-	859
6,412	2,603	31,235	42,970	4,440	-	118,151
<u>22,183</u>	<u>17,569</u>	<u>201,021</u>	<u>123,381</u>	<u>14,027</u>	<u>-</u>	<u>684,832</u>
<u>(1,634)</u>	<u>(687)</u>	<u>11,668</u>	<u>(4,776)</u>	<u>(1,429)</u>	<u>-</u>	<u>57,741</u>
537	-	(798)	(869)	(2,338)	-	(3,468)
-	-	2,948	30	338	-	6,984
-	-	33	25	-	-	427
<u>537</u>	<u>-</u>	<u>2,183</u>	<u>(814)</u>	<u>(2,000)</u>	<u>-</u>	<u>3,943</u>
<u>(1,097)</u>	<u>(687)</u>	<u>13,851</u>	<u>(5,590)</u>	<u>(3,429)</u>	<u>-</u>	<u>61,684</u>
42,227	46,240	883,386	266,767	38,980	-	2,242,297
<u>\$ 41,130</u>	<u>\$ 45,553</u>	<u>\$ 897,237</u>	<u>\$ 261,177</u>	<u>\$ 35,551</u>	<u>\$ -</u>	<u>\$2,303,981</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, 2012**

	<u>UNR</u>	<u>System</u>	<u>DRI</u>	<u>TMCC</u>
<b>Operating Revenues</b>				
Student tuition and fees (net of scholarship allowance of \$115,276)	\$ 104,476	\$ -	\$ -	\$ 13,166
Federal grants and contracts	87,192	2,491	27,666	4,158
State grants and contracts	12,271	-	8	912
Local grants and contracts	23,847	-	390	-
Other grants and contracts	8,820	648	2,370	55
Campus support	-	-	-	-
Sales and services of educational departments (including \$4,308 from System Related Organizations)	41,561	3,123	-	996
Sales and services of auxiliary enterprises (net of scholarship allowance of \$5,083)	30,275	-	-	1,297
Interest earned on loans receivable	164	-	-	3
Other operating revenues	2,884	7,473	10,838	220
<b>Total Operating Revenues</b>	<u>311,490</u>	<u>13,735</u>	<u>41,272</u>	<u>20,807</u>
<b>Operating Expenses</b>				
Employee compensation and benefits	(321,350)	(17,950)	(33,416)	(41,273)
Utilities	(10,081)	(1,415)	(1,107)	(1,411)
Supplies and services	(131,871)	(17,062)	(10,377)	(10,196)
Scholarships and fellowships	(16,494)	(688)	-	(10,186)
Depreciation	(31,641)	(4,938)	(4,525)	(3,149)
Other operating expenses	-	-	-	-
<b>Total Operating Expenses</b>	<u>(511,437)</u>	<u>(42,053)</u>	<u>(49,425)</u>	<u>(66,215)</u>
<b>Operating Income (Loss)</b>	<u>(199,947)</u>	<u>(28,318)</u>	<u>(8,153)</u>	<u>(45,408)</u>
<b>Nonoperating Revenues (Expenses)</b>				
State appropriations	146,580	24,730	8,043	30,590
Transfers to/from System Administration	(590)	3,273	(150)	(13)
Gifts (including \$31,263 from System Related Organizations)	13,219	5	506	624
Investment income, net	3,106	2,229	667	613
Gain (loss) on disposal of capital assets	(8,092)	(222)	38	(72)
Interest expense	(13,353)	-	(609)	(305)
Other nonoperating revenues (expenses)	(1,176)	-	-	-
Federal grants and contracts	16,306	-	-	14,996
<b>Total Nonoperating Revenues (Expenses)</b>	<u>156,000</u>	<u>30,015</u>	<u>8,495</u>	<u>46,433</u>
<b>Income (Loss) Before Other Revenue (Expenses)</b>	<u>(43,947)</u>	<u>1,697</u>	<u>342</u>	<u>1,025</u>
<b>Other Revenues (Expenses)</b>				
State appropriations restricted for capital purposes	2,383	100	373	1,025
Capital grants and gifts (including \$13,803 from System Related Organizations)	2,692	-	-	-
Additions to permanent endowments (including \$79 from System Related Organizations)	375	19	20	10
<b>Total Other Revenues (Expenses)</b>	<u>5,450</u>	<u>119</u>	<u>393</u>	<u>1,035</u>
<b>Increase (Decrease) in Net Position</b>	<u>(38,497)</u>	<u>1,816</u>	<u>735</u>	<u>2,060</u>
<b>NET POSITION</b>				
<b>Net position - beginning of year</b>	692,990	101,651	113,427	90,515
<b>Net position - end of year</b>	<u>\$ 654,493</u>	<u>\$ 103,467</u>	<u>\$ 114,162</u>	<u>\$ 92,575</u>

<u>WNC</u>	<u>GBC</u>	<u>UNLV</u>	<u>CSN</u>	<u>NSC</u>	<u>Eliminations</u>	<u>TOTAL</u>
\$ 3,836	\$ 2,946	\$ 159,960	\$ 43,976	\$ 6,827	\$ -	\$ 335,187
678	1,278	42,107	5,290	1,498	(8,231)	164,127
870	415	11,513	2,494	428	-	28,911
14	649	252	-	15	-	25,167
-	74	1,425	55	126	-	13,573
13	-	-	-	40	-	53
526	395	23,220	2,022	949	-	72,792
834	580	41,643	2,267	-	-	76,896
-	-	50	-	-	-	217
350	-	6,600	1,035	16	-	29,416
<u>7,121</u>	<u>6,337</u>	<u>286,770</u>	<u>57,139</u>	<u>9,899</u>	<u>(8,231)</u>	<u>746,339</u>
(18,322)	(16,633)	(302,730)	(109,155)	(13,112)	-	(873,941)
(613)	(713)	(12,506)	(3,751)	(357)	-	(31,954)
(4,187)	(3,923)	(92,278)	(35,330)	(7,432)	8,231	(304,425)
(3,853)	(956)	(23,437)	(30,314)	(2,842)	-	(88,770)
(1,365)	(1,603)	(35,810)	(11,619)	(1,039)	-	(95,689)
(30)	-	-	-	-	-	(30)
<u>(28,370)</u>	<u>(23,828)</u>	<u>(466,761)</u>	<u>(190,169)</u>	<u>(24,782)</u>	<u>8,231</u>	<u>(1,394,809)</u>
<u>(21,249)</u>	<u>(17,491)</u>	<u>(179,991)</u>	<u>(133,030)</u>	<u>(14,883)</u>	<u>-</u>	<u>(648,470)</u>
15,030	14,032	149,310	77,578	9,111	-	475,004
14	(43)	(2,441)	(9)	(41)	-	-
337	547	15,263	853	179	-	31,533
211	213	8,293	1,399	242	-	16,973
(20)	-	(225)	(55)	-	-	(8,648)
-	(54)	(9,593)	(41)	-	-	(23,955)
-	34	151	-	-	-	(991)
6,188	2,850	32,651	44,874	4,464	-	122,329
<u>21,760</u>	<u>17,579</u>	<u>193,409</u>	<u>124,599</u>	<u>13,955</u>	<u>-</u>	<u>612,245</u>
<u>511</u>	<u>88</u>	<u>13,418</u>	<u>(8,431)</u>	<u>(928)</u>	<u>-</u>	<u>(36,225)</u>
571	-	3,115	44	100	-	7,711
-	-	14,392	31	81	-	17,196
-	-	39	26	-	-	489
<u>571</u>	<u>-</u>	<u>17,546</u>	<u>101</u>	<u>181</u>	<u>-</u>	<u>25,396</u>
<u>1,082</u>	<u>88</u>	<u>30,964</u>	<u>(8,330)</u>	<u>(747)</u>	<u>-</u>	<u>(10,829)</u>
41,145	46,152	852,422	275,097	39,727	-	2,253,126
<u>\$ 42,227</u>	<u>\$ 46,240</u>	<u>\$ 883,386</u>	<u>\$ 266,767</u>	<u>\$ 38,980</u>	<u>\$ -</u>	<u>\$2,242,297</u>

**Nevada System of Higher Education**  
**Supplementary Schedule of Expenditures of Federal Awards**  
**Fiscal Year 2012-13**



	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<b><i>CCDF CLUSTER</i></b>											
<b>Department Of Health And Human Services</b>											
<b>Administration For Children And Families</b>											
Pass Through CHILDREN'S CABINET -Child Care and Development Block Grant - Contract No.: OSP-1302046	93.575	62,450	0	0	0	0	0	0	0	0	<b>62,450</b>
Pass Through Nv-Dept of Health & Human Srves Div of Welfare -Child Care and Development Block Grant - Contract No.: N/A	93.575	0	5,654	0	0	0	0	0	0	0	<b>5,654</b>
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Child Care and Development Block Grant - Contract No.: HD 12095	93.575	22,212	0	0	0	0	0	0	0	0	<b>22,212</b>
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Child Care and Development Block Grant - Contract No.: OSP-15173KR	93.575	9,736	0	0	0	0	0	0	0	0	<b>9,736</b>
Pass Through CHILDREN'S CABINET -Child Care Mandatory and Matching Funds of the Child Care and Development Fund - Contract No.: OSP-1301027	93.596	298,902	0	0	0	0	0	0	0	0	<b>298,902</b>
<b>Total for Administration For Children And Families</b>		<b>393,300</b>	<b>5,654</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>398,954</b>
<b>Total for Department Of Health And Human Services</b>		<b>393,300</b>	<b>5,654</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>398,954</b>
<b>CCDF CLUSTER</b>		<b>393,300</b>	<b>5,654</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>398,954</b>

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

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<b><i>CDBG - State-Administered CDBG Cluster</i></b>											
<b>Department Of Housing And Urban Development</b>											
<b>Office Of Community Planning And Development</b>											
Pass Through State of Nevada - City of Fernley CDBG FY13 -Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii - Contract No.: N/A	14.228	0	0	0	0	0	7,000	0	0	0	7,000
Pass Through WHITE PINE CNTY-NV -Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii - Contract No.: 1208025	14.228	9,933	0	0	0	0	0	0	0	0	9,933
<b>Total for Office Of Community Planning And Development</b>		<b>9,933</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>16,933</b>
<b>Total for Department Of Housing And Urban Developm</b>		<b>9,933</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>16,933</b>
<b>CDBG - State-Administered CDBG Cluster</b>		<b>9,933</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>16,933</b>
<b><i>Child Nutrition Cluster</i></b>											
<b>Department Of Agriculture</b>											
<b>Food And Nutrition Service</b>											
Pass Through NEVADA DEPT OF EDUCATION, Special Milk Program -Special Milk Program for Children - Contract No.: M-102150-09	10.556	0	0	0	0	0	0	1,059	0	0	1,059
Pass Through Nv-Dept of Education -Special Milk Program for Children - Contract No.: M-102200-09	10.556	0	2,726	0	0	0	0	0	0	0	2,726
Pass Through Nevada Department of Education -Summer Food Service Program for Children - Contract No.: N/A	10.559	0	42,989	0	0	0	0	0	0	0	42,989
Pass Through NV-DEPT OF EDUCATION -Summer Food Service Program for Children - Contract No.: OSP-1051693	10.559	3,027	0	0	0	0	0	0	0	0	3,027
<b>Total for Food And Nutrition Service</b>		<b>3,027</b>	<b>45,715</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,059</b>	<b>0</b>	<b>0</b>	<b>49,801</b>
<b>Total for Department Of Agriculture</b>		<b>3,027</b>	<b>45,715</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,059</b>	<b>0</b>	<b>0</b>	<b>49,801</b>
<b>Child Nutrition Cluster</b>		<b>3,027</b>	<b>45,715</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,059</b>	<b>0</b>	<b>0</b>	<b>49,801</b>

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<b><i>Economic Development Cluster</i></b>											
<b>Department Of Commerce</b>											
<b>Economic Development Administration</b>											
Pass Through DOC/INFRASTRUCTURE DANDINI PRK - Investments for Public Works and Economic Development Facilities - Contract No.: 07-01-06799	11.300	0	0	237,169	0	0	0	0	0	0	<b>237,169</b>
<b>Total for Economic Development Administration</b>		<b>0</b>	<b>0</b>	<b>237,169</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>237,169</b>
<b>Total for Department Of Commerce</b>		<b>0</b>	<b>0</b>	<b>237,169</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>237,169</b>
<b>Economic Development Cluster</b>		<b>0</b>	<b>0</b>	<b>237,169</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>237,169</b>
<b><i>Federal Transit Cluster</i></b>											
<b>Department Of Transportation</b>											
<b>Federal Transit Administration (fta)</b>											
Pass Through Regional Transportation Commission - Federal Transit_Capital Investment Grants - Contract No.: P000412	20.500	0	74,928	0	0	0	0	0	0	0	<b>74,928</b>
<b>Total for Federal Transit Administration (fta)</b>		<b>0</b>	<b>74,928</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>74,928</b>
<b>Total for Department Of Transportation</b>		<b>0</b>	<b>74,928</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>74,928</b>
<b>Federal Transit Cluster</b>		<b>0</b>	<b>74,928</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>74,928</b>

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Fish And Wildlife Cluster</i>											
<b>Department Of The Interior</b>											
<b>Fish And Wildlife Service</b>											
Pass Through SUMMIT LAKE PAIUTE -Sport Fish Restoration Program - Contract No.: 1110014	15.605	67,099	0	0	0	0	0	0	0	0	<b>67,099</b>
<b>Total for Fish And Wildlife Service</b>		<b>67,099</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>67,099</b>
<b>Total for Department Of The Interior</b>		<b>67,099</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>67,099</b>
<b>Fish And Wildlife Cluster</b>		<b>67,099</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>67,099</b>

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<b><i>Gear Up</i></b>											
<b>Department Of Education</b>											
<b>Office Of Postsecondary Education</b>											
Direct -Gaining Early Awareness and Readiness for Undergraduate Programs	84.334	0	0	0	0	0	56,250	0	0	0	56,250
Direct -Gaining Early Awareness and Readiness for Undergraduate Programs	84.334	0	6,898,216	0	0	0	0	0	0	0	6,898,216
Direct -Gaining Early Awareness and Readiness for Undergraduate Programs	84.334	1,959	0	0	0	0	0	0	0	0	1,959
Direct -Gaining Early Awareness and Readiness for Undergraduate Programs	84.334	15,169	0	0	0	0	0	0	0	0	15,169
Direct -Gaining Early Awareness and Readiness for Undergraduate Programs	84.334	24,716	0	0	0	0	0	0	0	0	24,716
Direct -Gaining Early Awareness and Readiness for Undergraduate Programs	84.334	127,010	0	0	0	0	0	0	0	0	127,010
Direct -Gaining Early Awareness and Readiness for Undergraduate Programs	84.334	661,457	0	0	0	0	0	0	0	0	661,457
Direct -Gaining Early Awareness and Readiness for Undergraduate Programs	84.334	0	0	0	0	0	27,873	0	0	0	27,873
Direct -Gaining Early Awareness and Readiness for Undergraduate Programs	84.334	54,779	0	0	0	0	0	0	0	0	54,779
Pass Through Gear Up Ambassador Program -Gaining Early Awareness and Readiness for Undergraduate Programs - Contract No.: 13-610-40000	84.334	0	0	0	0	0	0	0	14,138	0	14,138
Pass Through Gear Up Mentors -Gaining Early Awareness and Readiness for Undergraduate Programs - Contract No.: 12-610-4002	84.334	0	0	0	0	0	0	0	1,753	0	1,753
Pass Through Gear Up Scholarships -Gaining Early Awareness and Readiness for Undergraduate Programs - Contract No.: N/A	84.334	0	0	0	0	0	0	0	9,375	0	9,375
Pass Through GEAR-UP AMBASSADORS 13 -Gaining Early Awareness and Readiness for Undergraduate Programs - Contract No.: 7333-705-EQ82	84.334	0	0	0	0	0	0	46,453	0	0	46,453

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	<b>CFDA Number</b>	<b>UNR</b>	<b>UNLV</b>	<b>DRI</b>	<b>NSC</b>	<b>CSN</b>	<b>GBC</b>	<b>TMCC</b>	<b>WNC</b>	<b>SYSTEM</b>	<b>Total</b>	
<i><b>Gear Up</b></i>												
Pass Through GEAR-UP MENTORS 13 -Gaining Early Awareness and Readiness for Undergraduate Programs - Contract No.: 7333-705-EQ81	84.334	0	0	0	0	0	0	9,969	0	0	<b>9,969</b>	
Pass Through GEAR-UP SCHOLARSHIPS 13 -Gaining Early Awareness and Readiness for Undergraduate Programs - Contract No.: 7333-705-EQ80	84.334	0	0	0	0	0	0	95,625	0	0	<b>95,625</b>	
Pass Through Nevada Department of Education -Gaining Early Awareness and Readiness for Undergraduate Programs - Contract No.: 12-610-41000	84.334	0	4,469	0	0	0	0	0	0	0	<b>4,469</b>	
Pass Through NEVADA GEAR UP - AMBASSADOR PROGRAM FY 13 -Gaining Early Awareness and Readiness for Undergraduate Programs - Contract No.: NSHE 13-34	84.334	0	0	0	0	36,671	0	0	0	0	<b>36,671</b>	
Pass Through NEVADA GEAR UP - MENTOR FY 12 - Gaining Early Awareness and Readiness for Undergraduate Programs - Contract No.: NSHE 12-08	84.334	0	0	0	0	176	0	0	0	0	<b>176</b>	
Pass Through NEVADA GEAR UP - MENTOR FY 13 - Gaining Early Awareness and Readiness for Undergraduate Programs - Contract No.: NSHE 13-10	84.334	0	0	0	0	8,443	0	0	0	0	<b>8,443</b>	
Pass Through NEVADA GEAR UP - SCHOLARSHIPS FY 12 -Gaining Early Awareness and Readiness for Undergraduate Programs - Contract No.: NSHE 11-06	84.334	0	0	0	0	1,500	0	0	0	0	<b>1,500</b>	
Pass Through NEVADA GEAR UP - SCHOLARSHIPS FY 13 -Gaining Early Awareness and Readiness for Undergraduate Programs - Contract No.: NSHE 13-03	84.334	0	0	0	0	471,375	0	0	0	0	<b>471,375</b>	
Pass Through NV-DEPT OF EDUCATION -Gaining Early Awareness and Readiness for Undergraduate Programs - Contract No.: 13-610-4000	84.334	0	0	0	0	0	0	0	0	500,054	<b>500,054</b>	
Pass Through NV-DEPT OF EDUCATION -Gaining Early Awareness and Readiness for Undergraduate Programs - Contract No.: 12-610-40000	84.334	68,724	0	0	0	0	0	0	0	0	<b>68,724</b>	
Pass Through NV-DEPT OF EDUCATION -Gaining Early Awareness and Readiness for Undergraduate Programs - Contract No.: 13-610-40000	84.334	0	0	0	0	0	0	0	0	102,721	<b>102,721</b>	
Pass Through NV-DEPT OF EDUCATION -Gaining Early Awareness and Readiness for Undergraduate Programs - Contract No.: 13-610-40001	84.334	0	0	0	0	0	0	0	0	1,842,290	<b>1,842,290</b>	

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	<b>CFDA Number</b>	<b>UNR</b>	<b>UNLV</b>	<b>DRI</b>	<b>NSC</b>	<b>CSN</b>	<b>GBC</b>	<b>TMCC</b>	<b>WNC</b>	<b>SYSTEM</b>	<b>Total</b>
<i><b>Gear Up</b></i>											
Pass Through NV-DEPT OF EDUCATION -Gaining Early Awareness and Readiness for Undergraduate Programs - Contract No.: 13-610-40002	84.334	0	0	0	0	0	0	0	0	33,469	<b>33,469</b>
Pass Through NV-DEPT OF EDUCATION -Gaining Early Awareness and Readiness for Undergraduate Programs - Contract No.: DOED #12-610-40001	84.334	0	0	0	0	0	0	0	0	44,625	<b>44,625</b>
Pass Through NV-DEPT OF EDUCATION -Gaining Early Awareness and Readiness for Undergraduate Programs - Contract No.: DOED #12-610-40002	84.334	0	0	0	0	0	0	0	0	21,521	<b>21,521</b>
<b>Total for Office Of Postsecondary Education</b>		<b>953,814</b>	<b>6,902,685</b>	<b>0</b>	<b>0</b>	<b>518,165</b>	<b>84,123</b>	<b>152,047</b>	<b>25,266</b>	<b>2,544,680</b>	<b>11,180,780</b>
<b>Total for Department Of Education</b>		<b>953,814</b>	<b>6,902,685</b>	<b>0</b>	<b>0</b>	<b>518,165</b>	<b>84,123</b>	<b>152,047</b>	<b>25,266</b>	<b>2,544,680</b>	<b>11,180,780</b>
<b>Gear Up</b>		<b>953,814</b>	<b>6,902,685</b>	<b>0</b>	<b>0</b>	<b>518,165</b>	<b>84,123</b>	<b>152,047</b>	<b>25,266</b>	<b>2,544,680</b>	<b>11,180,780</b>

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

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<b>Highway Planning &amp; Construction Cluster</b>											
<b>Department Of Transportation</b>											
<b>Federal Highway Administration (fhwa)</b>											
Direct -Highway Planning and Construction	20.205	59,654	0	0	0	0	0	0	0	0	<b>59,654</b>
Direct -Highway Planning and Construction	20.205	297	0	0	0	0	0	0	0	0	<b>297</b>
Direct -Highway Planning and Construction	20.205	23,164	0	0	0	0	0	0	0	0	<b>23,164</b>
Pass Through NEVADA DEPT OF TRANSPORTATION, Nevada LTAP Center 13 -Highway Planning and Construction - Contract No.: P398-12-803	20.205	0	0	0	0	0	0	110,924	0	0	<b>110,924</b>
Pass Through NV-DEPT OF PUBLIC SAFETY -Highway Planning and Construction - Contract No.: 22 DOT 3.1	20.205	0	64,814	0	0	0	0	0	0	0	<b>64,814</b>
Pass Through NV-DEPT OF PUBLIC SAFETY -Highway Planning and Construction - Contract No.: 22 CP-3	20.205	0	48,769	0	0	0	0	0	0	0	<b>48,769</b>
Pass Through NV-DEPT OF TRANSPORTATION - Highway Planning and Construction - Contract No.: P058-11-052	20.205	41,819	0	0	0	0	0	0	0	0	<b>41,819</b>
Pass Through NV-DEPT OF TRANSPORTATION - Highway Planning and Construction - Contract No.: P163-11-803	20.205	52,890	0	0	0	0	0	0	0	0	<b>52,890</b>
Pass Through NV-DEPT OF TRANSPORTATION - Highway Planning and Construction - Contract No.: P122-12-803	20.205	36,570	0	0	0	0	0	0	0	0	<b>36,570</b>
Pass Through NV-DEPT OF TRANSPORTATION - Highway Planning and Construction - Contract No.: P096-13-803	20.205	0	915	0	0	0	0	0	0	0	<b>915</b>
Pass Through NV-DEPT OF TRANSPORTATION - Highway Planning and Construction - Contract No.: P079-13-803	20.205	5,841	0	0	0	0	0	0	0	0	<b>5,841</b>
Pass Through NV-DEPT OF TRANSPORTATION - Highway Planning and Construction - Contract No.: P061-12-803	20.205	310,035	0	0	0	0	0	0	0	0	<b>310,035</b>

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	<b>CFDA Number</b>	<b>UNR</b>	<b>UNLV</b>	<b>DRI</b>	<b>NSC</b>	<b>CSN</b>	<b>GBC</b>	<b>TMCC</b>	<b>WNC</b>	<b>SYSTEM</b>	<b>Total</b>
<i>Highway Planning &amp; Construction Cluster</i>											
Pass Through NV-DEPT OF TRANSPORTATION - Highway Planning and Construction - Contract No.: P255-11-803	20.205	0	74,379	0	0	0	0	0	0	0	<b>74,379</b>
Pass Through NV-DEPT OF TRANSPORTATION - Highway Planning and Construction - Contract No.: P078-13-803	20.205	6,822	0	0	0	0	0	0	0	0	<b>6,822</b>
Pass Through NV-DEPT OF TRANSPORTATION - Highway Planning and Construction - Contract No.: P203-12-816	20.205	0	105,311	0	0	0	0	0	0	0	<b>105,311</b>
Pass Through NV-DEPT OF TRANSPORTATION - Highway Planning and Construction - Contract No.: P206-10-803	20.205	78,173	0	0	0	0	0	0	0	0	<b>78,173</b>
Pass Through NV-DEPT OF TRANSPORTATION - Highway Planning and Construction - Contract No.: P019-13-803	20.205	0	12,687	0	0	0	0	0	0	0	<b>12,687</b>
Pass Through NV-DEPT OF TRANSPORTATION - Highway Planning and Construction - Contract No.: P240-12-006	20.205	0	207,342	0	0	0	0	0	0	0	<b>207,342</b>
Pass Through NV-DEPT OF TRANSPORTATION - Highway Planning and Construction - Contract No.: P017-12-803	20.205	0	16,956	0	0	0	0	0	0	0	<b>16,956</b>
Pass Through NV-DEPT OF TRANSPORTATION - Highway Planning and Construction - Contract No.: P269-11-803 AMD#1	20.205	25,898	0	0	0	0	0	0	0	0	<b>25,898</b>
Pass Through NV-DEPT OF TRANSPORTATION - Highway Planning and Construction - Contract No.: P281-12-803	20.205	39,149	0	0	0	0	0	0	0	0	<b>39,149</b>
Pass Through NV-DEPT OF TRANSPORTATION - Highway Planning and Construction - Contract No.: P327-12-803	20.205	0	1,193	0	0	0	0	0	0	0	<b>1,193</b>
Pass Through NV-DEPT OF TRANSPORTATION - Highway Planning and Construction - Contract No.: P493-12-803	20.205	9,410	0	0	0	0	0	0	0	0	<b>9,410</b>
Pass Through NV-DEPT OF TRANSPORTATION - Highway Planning and Construction - Contract No.: P524-12-016	20.205	62,834	0	0	0	0	0	0	0	0	<b>62,834</b>

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	<b>CFDA Number</b>	<b>UNR</b>	<b>UNLV</b>	<b>DRI</b>	<b>NSC</b>	<b>CSN</b>	<b>GBC</b>	<b>TMCC</b>	<b>WNC</b>	<b>SYSTEM</b>	<b>Total</b>
<i>Highway Planning &amp; Construction Cluster</i>											
Pass Through NV-DEPT OF TRANSPORTATION - Highway Planning and Construction - Contract No.: P224-12-803	20.205	111,376	0	0	0	0	0	0	0	0	<b>111,376</b>
Pass Through REGIONAL TRANSPORTATION COMMISSION OF SOUTHERN NEVADA -Highway Planning and Construction - Contract No.: 12-050	20.205	10,670	0	0	0	0	0	0	0	0	<b>10,670</b>
Pass Through SOUTH DAKOTA DEPT OF TRANSPORTATION -Highway Planning and Construction - Contract No.: 311055	20.205	8,259	0	0	0	0	0	0	0	0	<b>8,259</b>
Pass Through WESTERN RESEARCH INSTITUTE - Highway Planning and Construction - Contract No.: UNR000	20.205	799,288	0	0	0	0	0	0	0	0	<b>799,288</b>
<b>Total for Federal Highway Administration (fhwa)</b>		<b>1,682,149</b>	<b>532,366</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>110,924</b>	<b>0</b>	<b>0</b>	<b>2,325,439</b>
<b>Total for Department Of Transportation</b>		<b>1,682,149</b>	<b>532,366</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>110,924</b>	<b>0</b>	<b>0</b>	<b>2,325,439</b>
<b>Highway Planning &amp; Construction Cluster</b>		<b>1,682,149</b>	<b>532,366</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>110,924</b>	<b>0</b>	<b>0</b>	<b>2,325,439</b>

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<b>Highway Safety Cluster</b>											
<b>Department Of Transportation</b>											
<b>National Highway Traffic Safety Administration (nhtsa)</b>											
Pass Through NV-DEPT OF PUBLIC SAFETY -State and Community Highway Safety - Contract No.: 22 OP-6	20.600	0	11,753	0	0	0	0	0	0	0	11,753
Pass Through NV-DEPT OF PUBLIC SAFETY -State and Community Highway Safety - Contract No.: 22-AL-3	20.600	25,868	0	0	0	0	0	0	0	0	25,868
Pass Through NV-DEPT OF PUBLIC SAFETY -State and Community Highway Safety - Contract No.: 22 CP-6	20.600	0	47,523	0	0	0	0	0	0	0	47,523
Pass Through NV-DEPT OF PUBLIC SAFETY -State and Community Highway Safety - Contract No.: 22 OP-5	20.600	0	9,984	0	0	0	0	0	0	0	9,984
Pass Through NV-DEPT OF PUBLIC SAFETY -State and Community Highway Safety - Contract No.: 23-PS-4	20.600	9,600	0	0	0	0	0	0	0	0	9,600
Pass Through NV-DEPT OF PUBLIC SAFETY -State and Community Highway Safety - Contract No.: 23-OP-9 TS-2013-UNR-	20.600	13,728	0	0	0	0	0	0	0	0	13,728
Pass Through NV-DEPT OF PUBLIC SAFETY -State and Community Highway Safety - Contract No.: 23-JF-1.27	20.600	2,444	0	0	0	0	0	0	0	0	2,444
Pass Through NV-DEPT OF PUBLIC SAFETY -State and Community Highway Safety - Contract No.: 23-CP-6	20.600	17,971	0	0	0	0	0	0	0	0	17,971
Pass Through NV-DEPT OF PUBLIC SAFETY -State and Community Highway Safety - Contract No.: 23 OP-8	20.600	0	25,940	0	0	0	0	0	0	0	25,940
Pass Through NV-DEPT OF PUBLIC SAFETY -State and Community Highway Safety - Contract No.: 22-CP-2.3	20.600	232	0	0	0	0	0	0	0	0	232
Pass Through NV-DEPT OF PUBLIC SAFETY -State and Community Highway Safety - Contract No.: 22-CP-2.6	20.600	3,028	0	0	0	0	0	0	0	0	3,028
Pass Through NV-DEPT OF PUBLIC SAFETY -State and Community Highway Safety - Contract No.: 22 OP-4	20.600	0	24,225	0	0	0	0	0	0	0	24,225
Pass Through NV-DEPT OF PUBLIC SAFETY -State and Community Highway Safety - Contract No.: 23-AL-8	20.600	20,837	0	0	0	0	0	0	0	0	20,837
Pass Through NV-DEPT OF PUBLIC SAFETY -State and Community Highway Safety - Contract No.: 23 CP-5	20.600	0	92,256	0	0	0	0	0	0	0	92,256

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Highway Safety Cluster</i>											
Pass Through NV-DEPT OF PUBLIC SAFETY -State and Community Highway Safety - Contract No.: 22-CP-4	20.600	17,445	0	0	0	0	0	0	0	0	17,445
Pass Through NV-DEPT OF PUBLIC SAFETY -State and Community Highway Safety - Contract No.: 22-JF-1.28	20.600	1,623	0	0	0	0	0	0	0	0	1,623
Pass Through NV-DEPT OF PUBLIC SAFETY -Alcohol Impaired Driving Countermeasures Incentive Grants I - Contract No.: 23-410AL 11.1	20.601	0	3,096	0	0	0	0	0	0	0	3,096
Pass Through NV-DEPT OF PUBLIC SAFETY -Safety Belt Performance Grants - Contract No.: 22-406CP-3	20.609	26,252	0	0	0	0	0	0	0	0	26,252
Pass Through NV-DEPT OF PUBLIC SAFETY -State Traffic Safety Information System Improvement Grants - Contract No.: 23-408TR-8	20.610	0	22,120	0	0	0	0	0	0	0	22,120
Pass Through NV-DEPT OF PUBLIC SAFETY -State Traffic Safety Information System Improvement Grants - Contract No.: 23-408TR-7	20.610	58,662	0	0	0	0	0	0	0	0	58,662
<b>Total for National Highway Traffic Safety Administration (nhtsa)</b>		<b>197,690</b>	<b>236,897</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>434,587</b>
<b>Total for Department Of Transportation</b>		<b>197,690</b>	<b>236,897</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>434,587</b>
<b>Highway Safety Cluster</b>		<b>197,690</b>	<b>236,897</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>434,587</b>

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<b>JAG Program Cluster</b>											
<b>Department Of Justice</b>											
<b>Bureau Of Justice Assistance</b>											
Pass Through LV Metro PD -Edward Byrne Memorial Justice Assistance Grant Program - Contract No.: N/A	16.738	0	135,352	0	0	0	0	0	0	0	135,352
Pass Through NV-DEPT OF PUBLIC SAFETY -Edward Byrne Memorial Justice Assistance Grant Program - Contract No.: 12-JAG-02	16.738	3,719	0	0	0	0	0	0	0	0	3,719
Pass Through NV-DEPT OF PUBLIC SAFETY -Edward Byrne Memorial Justice Assistance Grant Program - Contract No.: 11-JAG-02	16.738	16,542	0	0	0	0	0	0	0	0	16,542
<b>Total for Bureau Of Justice Assistance</b>		<b>20,261</b>	<b>135,352</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>155,613</b>
<b>Total for Department Of Justice</b>		<b>20,261</b>	<b>135,352</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>155,613</b>
<b>JAG Program Cluster</b>		<b>20,261</b>	<b>135,352</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>155,613</b>
<b>Medicaid Cluster</b>											
<b>Department Of Health And Human Services</b>											
<b>Centers For Medicare And Medicaid Services</b>											
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Medical Assistance Program - Contract No.: 12313	93.778	24,385	0	0	0	0	0	0	0	0	24,385
<b>Total for Centers For Medicare And Medicaid Services</b>		<b>24,385</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>24,385</b>
<b>Total for Department Of Health And Human Services</b>		<b>24,385</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>24,385</b>
<b>Medicaid Cluster</b>		<b>24,385</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>24,385</b>

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<b>Other Federal Assistance</b>											
<b>Department Of Education</b>											
<b>Office Of Vocational And Adult Education</b>											
Pass Through Nevada Dept of Education - Carl Perkins Tech Prep -Tech-Prep Education - Contract No.: 13-636-43000	84.243	0	0	0	0	0	86,870	0	0	0	<b>86,870</b>
Pass Through NEVADA DEPT OF EDUCATION, Perkins Tech Prep 13 -Tech-Prep Education - Contract No.: 13-636-44000	84.243	0	0	0	0	0	0	112,878	0	0	<b>112,878</b>
<b>Total for Office Of Vocational And Adult Education</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>86,870</b>	<b>112,878</b>	<b>0</b>	<b>0</b>	<b>199,748</b>
<b>Office Of Special Education And Rehabilitative Services</b>											
Pass Through National Writing Project -National Writing Project - Contract No.: 92-NV02	84.928	0	32,101	0	0	0	0	0	0	0	<b>32,101</b>
Pass Through U.C. Berkley - National Writing Project - National Writing Project - Contract No.: N/A	84.928	0	0	0	0	0	40,248	0	0	0	<b>40,248</b>
Pass Through U.C. Berkley - National Writing Project - Teacher Inquiry -National Writing Project - Contract No.: N/A	84.928	0	0	0	0	0	9,000	0	0	0	<b>9,000</b>
Pass Through UNIVERSITY OF CA BERKELEY -National Writing Project - Contract No.: 92-NV01	84.928	2,068	0	0	0	0	0	0	0	0	<b>2,068</b>
Pass Through UNIVERSITY OF CA BERKELEY -National Writing Project - Contract No.: 92-NV01 MOD#30	84.928	26,048	0	0	0	0	0	0	0	0	<b>26,048</b>
<b>Total for Office Of Special Education And Rehabilitative Services</b>		<b>28,116</b>	<b>32,101</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>49,248</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>109,465</b>
<b>Total for Department Of Education</b>		<b>28,116</b>	<b>32,101</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>136,118</b>	<b>112,878</b>	<b>0</b>	<b>0</b>	<b>309,213</b>
<b>Department Of Health And Human Services</b>											
<b>CONTRACT - HEALTH AND HUMAN SERVICES</b>											
Direct -Contract - Health and Human Services	93.000	0	17,562	0	0	0	0	0	0	0	<b>17,562</b>
<b>Total for CONTRACT - HEALTH AND HUMAN SERVICES</b>		<b>0</b>	<b>17,562</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>17,562</b>
<b>Total for Department Of Health And Human Services</b>		<b>0</b>	<b>17,562</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>17,562</b>
<b>Department of Homeland Security</b>											

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<b><i>Other Federal Assistance</i></b>											
<b>CONTRACT - DEPARTMENT OF HOMELAND SECURITY</b>											
Direct -Contract - Department of Homeland Security	97.000	0	20,509	0	0	0	0	0	0	0	20,509
Pass Through Louisiana St Univ -Contract - Department of Homeland Security - Contract No.: 00064957	97.000	0	34,637	0	0	0	0	0	0	0	34,637
<b>Total for CONTRACT - DEPARTMENT OF HOMELAND SECURITY</b>		<b>0</b>	<b>55,146</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>55,146</b>
<b>Total for Department of Homeland Security</b>		<b>0</b>	<b>55,146</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>55,146</b>
<b>Department Of Housing And Urban Development</b>											
<b>Office Of Community Planning And Development</b>											
Direct -Economic Development Initiative-Special Project, Neighborhood Initiative and Miscellaneous Grants	14.251	257,018	0	0	0	0	0	0	0	0	257,018
<b>Total for Office Of Community Planning And Development</b>		<b>257,018</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>257,018</b>
<b>Total for Department Of Housing And Urban Developm</b>		<b>257,018</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>257,018</b>
<b>Department Of Agriculture</b>											
<b>Animal And Plant Health Inspection Service</b>											
Pass Through NV-DEPT OF AGRICUTURE -Plant and Animal Disease, Pest Control, and Animal Care - Contract No.: PID APHIS 1010-02	10.025	-30	0	0	0	0	0	0	0	0	-30
<b>Total for Animal And Plant Health Inspection Service</b>		<b>-30</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-30</b>
<b>Agricultural Marketing Service</b>											
Pass Through Nv-Dept of Agriculture -Specialty Crop Block Grant Program - Farm Bill - Contract No.: 12-25B1474 SCB131004	10.170	0	8,832	0	0	0	0	0	0	0	8,832
Pass Through NV-DEPT OF AGRICUTURE -Specialty Crop Block Grant Program - Farm Bill - Contract No.: SCB 1010-05	10.170	8,894	0	0	0	0	0	0	0	0	8,894
Pass Through NV-DEPT OF AGRICUTURE -Specialty Crop Block Grant Program - Farm Bill - Contract No.: SCB 1110-03	10.170	1,013	0	0	0	0	0	0	0	0	1,013

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<b><i>Other Federal Assistance</i></b>											
Pass Through Specialty Crop Institute - Expansion 2010 - Specialty Crop Block Grant Program - Farm Bill - Contract No.: 12-28-B-1081	10.170	0	0	0	0	0	0	0	13,397	0	13,397
Pass Through Specialty Crop Institute - WNC Capacity Building -Specialty Crop Block Grant Program - Farm Bill - Contract No.: 12-25-B-1241	10.170	0	0	0	0	0	0	0	38,236	0	38,236
<b>Total for Agricultural Marketing Service</b>		<b>9,907</b>	<b>8,832</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>51,633</b>	<b>0</b>	<b>70,372</b>
<b>National Institute Of Food And Agriculture</b>											
Direct -Cooperative Extension Service	10.500	1,838	0	0	0	0	0	0	0	0	1,838
Direct -Cooperative Extension Service	10.500	160,301	0	0	0	0	0	0	0	0	160,301
Direct -Cooperative Extension Service	10.500	17,472	0	0	0	0	0	0	0	0	17,472
Direct -Cooperative Extension Service	10.500	111,233	0	0	0	0	0	0	0	0	111,233
Direct -Cooperative Extension Service	10.500	1,425,147	0	0	0	0	0	0	0	0	1,425,147
Direct -Cooperative Extension Service	10.500	133,510	0	0	0	0	0	0	0	0	133,510
Pass Through KANSAS STATE UNIVERSITY - Cooperative Extension Service - Contract No.: S13130	10.500	7,464	0	0	0	0	0	0	0	0	7,464
Pass Through KANSAS STATE UNIVERSITY - Cooperative Extension Service - Contract No.: S13054	10.500	2,348	0	0	0	0	0	0	0	0	2,348
Pass Through KANSAS STATE UNIVERSITY - Cooperative Extension Service - Contract No.: S12134	10.500	5,613	0	0	0	0	0	0	0	0	5,613
Pass Through KANSAS STATE UNIVERSITY - Cooperative Extension Service - Contract No.: S12018	10.500	79,763	0	0	0	0	0	0	0	0	79,763
Pass Through NATIONAL 4H COUNCIL -Cooperative Extension Service - Contract No.: 2011-MU-MU-26	10.500	82,342	0	0	0	0	0	0	0	0	82,342

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<b><i>Other Federal Assistance</i></b>											
Pass Through NATIONAL 4H COUNCIL -Cooperative Extension Service - Contract No.: OSP-1510480	10.500	22,587	0	0	0	0	0	0	0	0	22,587
Pass Through RME 2011 - Farm Direct Marketing - Cooperative Extension Service - Contract No.: N/A	10.500	0	0	0	0	0	0	0	7,350	0	7,350
Pass Through UNIVERSITY OF KENTUCKY -Cooperative Extension Service - Contract No.: 3048107987-09-441	10.500	24,304	0	0	0	0	0	0	0	0	24,304
Pass Through UNIVERSITY OF KENTUCKY -Cooperative Extension Service - Contract No.: 3048107987-11-347	10.500	26,585	0	0	0	0	0	0	0	0	26,585
Pass Through UNIVERSITY OF WYOMING -Cooperative Extension Service - Contract No.: 1001769	10.500	7,026	0	0	0	0	0	0	0	0	7,026
Pass Through UNIVERSITY OF WYOMING -Cooperative Extension Service - Contract No.: UTSTUNV46467NV2	10.500	191	0	0	0	0	0	0	0	0	191
Pass Through UNIVERSITY OF WYOMING -Cooperative Extension Service - Contract No.: 1000782	10.500	11,779	0	0	0	0	0	0	0	0	11,779
Pass Through UNIVERSITY OF WYOMING -Cooperative Extension Service - Contract No.: 1001381	10.500	14,383	0	0	0	0	0	0	0	0	14,383
Pass Through UNIVERSITY OF WYOMING -Cooperative Extension Service - Contract No.: 1000781	10.500	2,122	0	0	0	0	0	0	0	0	2,122
Pass Through UTAH STATE UNIVERSITY -Cooperative Extension Service - Contract No.: 080827007	10.500	23,821	0	0	0	0	0	0	0	0	23,821
Pass Through UTAH STATE UNIVERSITY -Cooperative Extension Service - Contract No.: 110897005	10.500	3,491	0	0	0	0	0	0	0	0	3,491
Pass Through UTAH STATE UNIVERSITY -Cooperative Extension Service - Contract No.: 090757007	10.500	7,466	0	0	0	0	0	0	0	0	7,466
<b>Total for National Institute Of Food And Agriculture</b>		<b>2,170,786</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,350</b>	<b>0</b>	<b>2,178,136</b>
<b>Rural Business-cooperative Service</b>											
Pass Through RENO SPARKS INDIAN COLONY -Rural Business Enterprise Grants - Contract No.: OSP-1303011	10.769	4,479	0	0	0	0	0	0	0	0	4,479
<b>Total for Rural Business-cooperative Service</b>		<b>4,479</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,479</b>

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

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<b><i>Other Federal Assistance</i></b>											
<b>Departmental Management</b>											
Direct -Outreach and Assistance for Socially Disadvantaged Farmers and Ranchers	10.443	69,977	0	0	0	0	0	0	0	0	69,977
Direct -Outreach and Assistance for Socially Disadvantaged Farmers and Ranchers	10.443	63,260	0	0	0	0	0	0	0	0	63,260
Direct -Outreach and Assistance for Socially Disadvantaged Farmers and Ranchers	10.443	52,070	0	0	0	0	0	0	0	0	52,070
<b>Total for Departmental Management</b>		<b>185,307</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>185,307</b>
<b>Risk Management Agency</b>											
Direct -Crop Insurance Education in Targeted States	10.458	93,630	0	0	0	0	0	0	0	0	93,630
<b>Total for Risk Management Agency</b>		<b>93,630</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>93,630</b>
<b>Food And Nutrition Service</b>											
Pass Through NV-DEPT OF EDUCATION -Child and Adult Care Food Program - Contract No.: OSP-1131160	10.558	95,839	0	0	0	0	0	0	0	0	95,839
<b>Total for Food And Nutrition Service</b>		<b>95,839</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>95,839</b>
<b>Forest Service</b>											
Direct -National Fish and Wildlife Foundation	10.683	25,539	0	0	0	0	0	0	0	0	25,539
Pass Through NORTHERN ARIZONA UNIVERSITY - Southwest Forest Health and Wildfire Prevention - Contract No.: 1001912-01	10.694	12,945	0	0	0	0	0	0	0	0	12,945
<b>Total for Forest Service</b>		<b>38,484</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>38,484</b>
<b>Total for Department Of Agriculture</b>		<b>2,598,402</b>	<b>8,832</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>58,983</b>	<b>0</b>	<b>2,666,217</b>
<b>Department of Commerce</b>											
<b>Economic Development Administration</b>											
Direct -Economic Development_Technical Assistance	11.303	26,705	0	0	0	0	0	0	0	0	26,705

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<b><i>Other Federal Assistance</i></b>											
Pass Through AKERS & ASSOCIATES, INC -Economic Development_Technical Assistance - Contract No.: 1208083	11.303	14,303	0	0	0	0	0	0	0	0	14,303
<b>Total for Economic Development Administration</b>		<b>41,008</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>41,008</b>
<b>National Institute Of Standards And Technology (nist)</b>											
Direct -Manufacturing Extension Partnership	11.611	0	0	0	0	0	0	0	0	558,760	558,760
Direct -Manufacturing Extension Partnership	11.611	0	0	0	0	0	0	0	0	760,526	760,526
<b>Total for National Institute Of Standards And Technology (nist)</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,319,286</b>	<b>1,319,286</b>
<b>Total for Department Of Commerce</b>		<b>41,008</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,319,286</b>	<b>1,360,294</b>
<b>Department Of Education</b>											
<b>Office Of Vocational And Adult Education</b>											
Pass Through Adult Ed State Grant -Adult Education - Basic Grants to States - Contract No.: 11-608-45000	84.002	0	0	0	0	0	0	0	471,607	0	471,607
Pass Through NEVADA DEPT OF EDUCATION, Basic Instruction / Incentive 13 -Adult Education - Basic Grants to States - Contract No.: 13-608-44004	84.002	0	0	0	0	0	0	34,926	0	0	34,926
Pass Through NEVADA DEPT OF EDUCATION, Basic Instruction 13 -Adult Education - Basic Grants to States - Contract No.: 13-608-44004	84.002	0	0	0	0	0	0	784,615	0	0	784,615
Pass Through NEVADA DEPT OF EDUCATION, Basic Instruction-12 -Adult Education - Basic Grants to States - Contract No.: 12-608-44000	84.002	0	0	0	0	0	0	7,422	0	0	7,422
Pass Through NEVADA DEPT OF EDUCATION, EL/Civics-instruction 13 -Adult Education - Basic Grants to States - Contract No.: 13-608-44004	84.002	0	0	0	0	0	0	102,025	0	0	102,025
Pass Through NEVADA DEPT OF EDUCATION, State Leadership 12 -Adult Education - Basic Grants to States - Contract No.: 12-608-44004	84.002	0	0	0	0	0	0	4,516	0	0	4,516
Pass Through NEVADA DEPT OF EDUCATION, State Leadership 13 -Adult Education - Basic Grants to States - Contract No.: 13-608-44004	84.002	0	0	0	0	0	0	199,732	0	0	199,732

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<i>Other Federal Assistance</i>											
Pass Through NV Dept of ED - Adult Basic Education (English Literacy/Civics Instruction) -Adult Education - Basic Grants to States - Contract No.: 13-607-43000	84.002	0	0	0	0	0	100,963	0	0	0	<b>100,963</b>
Pass Through NV Dept of ED - Adult Basic Education (WIA Incentive) FY12 -Adult Education - Basic Grants to States - Contract No.: 12-608-43000	84.002	0	0	0	0	0	8,714	0	0	0	<b>8,714</b>
Pass Through NV Dept of ED - Adult Basic Education (WIA Incentive)FY13 -Adult Education - Basic Grants to States - Contract No.: 13-608-43000	84.002	0	0	0	0	0	243,041	0	0	0	<b>243,041</b>
Pass Through NV DEPT OF EDUCATION AEFL - ENGLISH LITERACY/CIVICS - FEDERAL FY 12 -Adult Education - Basic Grants to States - Contract No.: 12-607-42000	84.002	0	0	0	0	-1,966	0	0	0	0	<b>-1,966</b>
Pass Through NV DEPT OF EDUCATION AEFL - ENGLISH LITERACY/CIVICS - FEDERAL FY 13 -Adult Education - Basic Grants to States - Contract No.: 13-607-42000	84.002	0	0	0	0	90,235	0	0	0	0	<b>90,235</b>
Pass Through NV DEPT OF EDUCATION AEFL - INCENTIVE - FEDERAL FY 13 -Adult Education - Basic Grants to States - Contract No.: 13-608-42005	84.002	0	0	0	0	43,201	0	0	0	0	<b>43,201</b>
Pass Through NV DEPT OF EDUCATION AEFL - LEADERSHIP - FEDERAL FY 12 -Adult Education - Basic Grants to States - Contract No.: 12-609-42000	84.002	0	0	0	0	-419	0	0	0	0	<b>-419</b>
Pass Through NV DEPT OF EDUCATION AEFL - ONE TIME ALLOTMENT FY 11 -Adult Education - Basic Grants to States - Contract No.: 11-608-42004	84.002	0	0	0	0	230	0	0	0	0	<b>230</b>
Pass Through NV DEPT OF EDUCATION AEFL - PROGRAM OF INSTRUCTION - FEDERAL FY 12 -Adult Education - Basic Grants to States - Contract No.: 12-608-42000	84.002	0	0	0	0	-12,496	0	0	0	0	<b>-12,496</b>
Pass Through NV DEPT OF EDUCATION AEFL - PROGRAM OF INSTRUCTION - FEDERAL FY 13 -Adult Education - Basic Grants to States - Contract No.: 13-608-42000	84.002	0	0	0	0	1,050,686	0	0	0	0	<b>1,050,686</b>
Pass Through Nevada Dept of Education - Carl Perkins Basic -Career and Technical Education -- Basic Grants to States - Contract No.: 12-631-43000	84.048	0	0	0	0	0	8,102	0	0	0	<b>8,102</b>

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	<b>CFDA Number</b>	<b>UNR</b>	<b>UNLV</b>	<b>DRI</b>	<b>NSC</b>	<b>CSN</b>	<b>GBC</b>	<b>TMCC</b>	<b>WNC</b>	<b>SYSTEM</b>	<b>Total</b>
<i>Other Federal Assistance</i>											
Pass Through Nevada Dept of Education - Carl Perkins Basic -Career and Technical Education -- Basic Grants to States - Contract No.: 13-631-43000	84.048	0	0	0	0	0	137,654	0	0	0	<b>137,654</b>
Pass Through Nevada Dept of Education - Carl Perkins Leadership -Career and Technical Education -- Basic Grants to States - Contract No.: 13-638-43000	84.048	0	0	0	0	0	98,436	0	0	0	<b>98,436</b>
Pass Through NEVADA DEPT OF EDUCATION, Perkins/ Life Skills 13 -Career and Technical Education -- Basic Grants to States - Contract No.: 13-631-44000	84.048	0	0	0	0	0	0	20,730	0	0	<b>20,730</b>
Pass Through NEVADA DEPT OF EDUCATION, Perkins/Equipt & License 13 -Career and Technical Education -- Basic Grants to States - Contract No.: 13-631-44000	84.048	0	0	0	0	0	0	252,160	0	0	<b>252,160</b>
Pass Through NEVADA DEPT OF EDUCATION, Perkins/Graphic Comm-13 -Career and Technical Education -- Basic Grants to States - Contract No.: 13-631-44000	84.048	0	0	0	0	0	0	25,816	0	0	<b>25,816</b>
Pass Through NEVADA DEPT OF EDUCATION, Perkins/Indirect 12 -Career and Technical Education -- Basic Grants to States - Contract No.: 12-631-44000	84.048	0	0	0	0	0	0	-839	0	0	<b>-839</b>
Pass Through NEVADA DEPT OF EDUCATION, Perkins/Payroll 13 -Career and Technical Education -- Basic Grants to States - Contract No.: 13-631-44000	84.048	0	0	0	0	0	0	62,335	0	0	<b>62,335</b>
Pass Through NEVADA DEPT OF EDUCATION, Perkins/Reentry-13 -Career and Technical Education -- Basic Grants to States - Contract No.: 13-631-44000	84.048	0	0	0	0	0	0	85,013	0	0	<b>85,013</b>
Pass Through NEVADA DEPT OF EDUCATION, Perkins/Renewable Energy 13 -Career and Technical Education -- Basic Grants to States - Contract No.: 13-631-44000	84.048	0	0	0	0	0	0	37,912	0	0	<b>37,912</b>
Pass Through NEVADA DEPT OF EDUCATION, Perkins/Travel 13 -Career and Technical Education -- Basic Grants to States - Contract No.: 13-631-44000	84.048	0	0	0	0	0	0	9,474	0	0	<b>9,474</b>
Pass Through Nevada Dept of Education, Tech Prep Education -Career and Technical Education -- Basic Grants to States - Contract No.: 11-636-45000	84.048	0	0	0	0	0	0	0	103,126	0	<b>103,126</b>

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	<b>CFDA Number</b>	<b>UNR</b>	<b>UNLV</b>	<b>DRI</b>	<b>NSC</b>	<b>CSN</b>	<b>GBC</b>	<b>TMCC</b>	<b>WNC</b>	<b>SYSTEM</b>	<b>Total</b>
<i>Other Federal Assistance</i>											
Pass Through Nevada Dept of Education, Vocational Education Carl Perkins -Career and Technical Education -- Basic Grants to States - Contract No.: 11-631-45000	84.048	0	0	0	0	0	0	0	192,583	0	<b>192,583</b>
Pass Through NV DEPT OF EDUCATION, AIR CONDITIONING FY 13 -Career and Technical Education -- Basic Grants to States - Contract No.: 13-631-42000	84.048	0	0	0	0	62,680	0	0	0	0	<b>62,680</b>
Pass Through NV DEPT OF EDUCATION, ASSESSMENT FY 13 -Career and Technical Education -- Basic Grants to States - Contract No.: 13-631-42000	84.048	0	0	0	0	23,330	0	0	0	0	<b>23,330</b>
Pass Through NV DEPT OF EDUCATION, BUSINESS FY 13 -Career and Technical Education -- Basic Grants to States - Contract No.: 13-631-42000	84.048	0	0	0	0	4,547	0	0	0	0	<b>4,547</b>
Pass Through NV DEPT OF EDUCATION, CARDIORESPIRATORY FY 12 -Career and Technical Education -- Basic Grants to States - Contract No.: 12-631-42000	84.048	0	0	0	0	13,604	0	0	0	0	<b>13,604</b>
Pass Through NV DEPT OF EDUCATION, CARDIORESPIRATORY FY 13 -Career and Technical Education -- Basic Grants to States - Contract No.: 13-631-42000	84.048	0	0	0	0	58,083	0	0	0	0	<b>58,083</b>
Pass Through NV DEPT OF EDUCATION, COLLISION TECHNOLOGY FY 13 -Career and Technical Education -- Basic Grants to States - Contract No.: 13-631-42000	84.048	0	0	0	0	96,327	0	0	0	0	<b>96,327</b>
Pass Through NV DEPT OF EDUCATION, CRIMINAL JUSTICE FY 13 -Career and Technical Education -- Basic Grants to States - Contract No.: 13-631-42000	84.048	0	0	0	0	27,813	0	0	0	0	<b>27,813</b>
Pass Through NV DEPT OF EDUCATION, CULINARY ARTS FY 13 -Career and Technical Education -- Basic Grants to States - Contract No.: 13-631-42000	84.048	0	0	0	0	65,162	0	0	0	0	<b>65,162</b>
Pass Through NV DEPT OF EDUCATION, DENTAL HYGIENE/ASSTG FY 12 -Career and Technical Education -- Basic Grants to States - Contract No.: 12-631-42000	84.048	0	0	0	0	774	0	0	0	0	<b>774</b>
Pass Through NV DEPT OF EDUCATION, DENTAL HYGIENE/ASSTG FY 13 -Career and Technical Education -- Basic Grants to States - Contract No.: 13-631-42000	84.048	0	0	0	0	32,608	0	0	0	0	<b>32,608</b>

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<i>Other Federal Assistance</i>												
Pass Through NV DEPT OF EDUCATION, DIAGNOSTIC MED, SONOGRAPHY FY 13 -Career and Technical Education -- Basic Grants to States - Contract No.: 13-631-42000	84.048	0	0	0	0	172,112	0	0	0	0	<b>172,112</b>	
Pass Through NV DEPT OF EDUCATION, DIESEL TECHNOLOGY FY 13 -Career and Technical Education -- Basic Grants to States - Contract No.: 13-631-42000	84.048	0	0	0	0	105,876	0	0	0	0	<b>105,876</b>	
Pass Through NV DEPT OF EDUCATION, DISABILITY RESOURCE CENTERS FY 12 -Career and Technical Education -- Basic Grants to States - Contract No.: 12-631-42000	84.048	0	0	0	0	478	0	0	0	0	<b>478</b>	
Pass Through NV DEPT OF EDUCATION, EMERGENCY MEDICAL SVCS FY 13 -Career and Technical Education -- Basic Grants to States - Contract No.: 13-631-42000	84.048	0	0	0	0	16,702	0	0	0	0	<b>16,702</b>	
Pass Through NV DEPT OF EDUCATION, ENGINEERING TECH FY 13 -Career and Technical Education -- Basic Grants to States - Contract No.: 13-631-42000	84.048	0	0	0	0	228,711	0	0	0	0	<b>228,711</b>	
Pass Through NV DEPT OF EDUCATION, HEALTH INFORMATION TECH FY 13 -Career and Technical Education -- Basic Grants to States - Contract No.: 13-631-42000	84.048	0	0	0	0	788	0	0	0	0	<b>788</b>	
Pass Through NV DEPT OF EDUCATION, J&MS: RADIO PRODUCTION FY 13 -Career and Technical Education -- Basic Grants to States - Contract No.: 13-631-42000	84.048	0	0	0	0	3,001	0	0	0	0	<b>3,001</b>	
Pass Through NV DEPT OF EDUCATION, MARKETING FY 13 -Career and Technical Education -- Basic Grants to States - Contract No.: 13-631-42000	84.048	0	0	0	0	10,282	0	0	0	0	<b>10,282</b>	
Pass Through NV DEPT OF EDUCATION, MEDICAL LABORATORY TECH FY 13 -Career and Technical Education -- Basic Grants to States - Contract No.: 13-631-42000	84.048	0	0	0	0	135,145	0	0	0	0	<b>135,145</b>	
Pass Through NV DEPT OF EDUCATION, MUSIC BUSINESS & TECH FY 13 -Career and Technical Education -- Basic Grants to States - Contract No.: 13-631-42000	84.048	0	0	0	0	44,383	0	0	0	0	<b>44,383</b>	

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<i>Other Federal Assistance</i>											
Pass Through NV DEPT OF EDUCATION, NETWORKING ACADEMY FY 13 -Career and Technical Education -- Basic Grants to States - Contract No.: 13-631-42000	84.048	0	0	0	0	58,226	0	0	0	0	<b>58,226</b>
Pass Through NV DEPT OF EDUCATION, PERKINS NON-TRADITIONAL GRANT FY 13 -Career and Technical Education -- Basic Grants to States - Contract No.: 13-637-42000	84.048	0	0	0	0	12,173	0	0	0	0	<b>12,173</b>
Pass Through NV DEPT OF EDUCATION, RADIATION THERAPY TECH FY 13 -Career and Technical Education -- Basic Grants to States - Contract No.: 13-631-42000	84.048	0	0	0	0	173,781	0	0	0	0	<b>173,781</b>
Pass Through NV DEPT OF EDUCATION, RE-ENTRY & CAREER SERVICES FY 12 -Career and Technical Education -- Basic Grants to States - Contract No.: 12-631-42000	84.048	0	0	0	0	17	0	0	0	0	<b>17</b>
Pass Through NV DEPT OF EDUCATION, RE-ENTRY & CAREER SERVICES FY 13 -Career and Technical Education -- Basic Grants to States - Contract No.: 13-631-42000	84.048	0	0	0	0	83,797	0	0	0	0	<b>83,797</b>
Pass Through NV DEPT OF EDUCATION, RESOURCE DEVELOPMENT FY 13 -Career and Technical Education -- Basic Grants to States - Contract No.: 13-631-42000	84.048	0	0	0	0	17,676	0	0	0	0	<b>17,676</b>
Pass Through NV DEPT OF EDUCATION, SPECIALTY CAREER EXPLORATION FY 13 -Career and Technical Education -- Basic Grants to States - Contract No.: 13-631-42000	84.048	0	0	0	0	2,604	0	0	0	0	<b>2,604</b>
Pass Through NV DEPT OF EDUCATION, SURGICAL TECHNOLOGY FY 13 -Career and Technical Education -- Basic Grants to States - Contract No.: 13-631-42000	84.048	0	0	0	0	48,948	0	0	0	0	<b>48,948</b>
Pass Through NV DEPT OF EDUCATION, TECH PREP EDUCATION FY 12 -Career and Technical Education -- Basic Grants to States - Contract No.: 12-636-42000	84.048	0	0	0	0	3,019	0	0	0	0	<b>3,019</b>
Pass Through NV DEPT OF EDUCATION, TECH PREP EDUCATION FY 13 -Career and Technical Education -- Basic Grants to States - Contract No.: 13-636-42000	84.048	0	0	0	0	152,908	0	0	0	0	<b>152,908</b>

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<b><i>Other Federal Assistance</i></b>											
Pass Through NV DEPT OF EDUCATION, WELDING FY 13 -Career and Technical Education -- Basic Grants to States - Contract No.: 13-631-42000	84.048	0	0	0	0	66,868	0	0	0	0	<b>66,868</b>
Pass Through Reserve Competitive Grant -Career and Technical Education -- Basic Grants to States - Contract No.: 11-634-45000	84.048	0	0	0	0	0	0	0	37,495	0	<b>37,495</b>
<b>Total for Office Of Vocational And Adult Education</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,891,894</b>	<b>596,910</b>	<b>1,625,837</b>	<b>804,811</b>	<b>0</b>	<b>5,919,452</b>
<b>Office Of Postsecondary Education</b>											
Direct -College Access Challenge Grant Program	84.378	43,513	0	0	0	0	0	0	0	0	<b>43,513</b>
Direct -College Access Challenge Grant Program	84.378	0	0	0	0	64,688	0	0	0	0	<b>64,688</b>
Direct -College Access Challenge Grant Program	84.378	31,381	0	0	0	0	0	0	0	0	<b>31,381</b>
Direct -College Access Challenge Grant Program	84.378	0	0	0	0	0	0	0	0	116,707	<b>116,707</b>
Direct -College Access Challenge Grant Program	84.378	0	0	0	0	40,194	0	0	0	0	<b>40,194</b>
Direct -College Access Challenge Grant Program	84.378	0	0	0	0	0	0	0	0	861,635	<b>861,635</b>
Direct -College Access Challenge Grant Program	84.378	0	0	0	0	51,872	0	0	0	0	<b>51,872</b>
Direct -College Access Challenge Grant Program	84.378	0	0	0	0	0	0	36,246	0	0	<b>36,246</b>
<b>Total for Office Of Postsecondary Education</b>		<b>74,894</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>156,754</b>	<b>0</b>	<b>36,246</b>	<b>0</b>	<b>978,342</b>	<b>1,246,236</b>
<b>Office Of Special Education And Rehabilitative Services</b>											
Pass Through NV-DEPT OF EMPLOYMENT, TRAINING AND REHABILITATION -Rehabilitation Services_Vocational Rehabilitation Grants to States - Contract No.: 1597-15-REHAB	84.126	47,125	0	0	0	0	0	0	0	0	<b>47,125</b>

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<b><i>Other Federal Assistance</i></b>											
Pass Through NV-DEPT OF EDUCATION -Special Education-Grants for Infants and Families - Contract No.: OSP-1203061	84.181	862	0	0	0	0	0	0	0	0	862
Pass Through NV-DEPT OF EMPLOYMENT, TRAINING AND REHABILITATION -Special Education-Grants for Infants and Families - Contract No.: 1628-12-BVR.AM#2	84.181	26,420	0	0	0	0	0	0	0	0	26,420
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Special Education-Grants for Infants and Families - Contract No.: 19-001-82-9CX-13	84.181	3,879	0	0	0	0	0	0	0	0	3,879
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Special Education-Grants for Infants and Families - Contract No.: 19-001-92-9CX-11	84.181	1,135	0	0	0	0	0	0	0	0	1,135
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Special Education-Grants for Infants and Families - Contract No.: 19-001-82-9CX-12	84.181	9,582	0	0	0	0	0	0	0	0	9,582
<b>Total for Office Of Special Education And Rehabilitative Services</b>		<b>89,003</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>89,003</b>
<b>Office Of Innovation And Improvement</b>											
Pass Through Ohio State University Research Foundation - Transition to Teaching - Contract No.: 60012518	84.350	0	62,328	0	0	0	0	0	0	0	62,328
Pass Through Ohio State University Research Foundation - Transition to Teaching - Contract No.: 60031733	84.350	0	48,504	0	0	0	0	0	0	0	48,504
<b>Total for Office Of Innovation And Improvement</b>		<b>0</b>	<b>110,832</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>110,832</b>
<b>Total for Department Of Education</b>		<b>163,897</b>	<b>110,832</b>	<b>0</b>	<b>0</b>	<b>3,048,648</b>	<b>596,910</b>	<b>1,662,083</b>	<b>804,811</b>	<b>978,342</b>	<b>7,365,523</b>
<b>Department Of Energy</b>											
<b>Department Of Energy</b>											
Pass Through ARRA-City of Las Vegas -Energy Efficiency and Conservation Block Grant Program (EECBG) - Contract No.: N/A	81.128	0	24,916	0	0	0	0	0	0	0	24,916
<b>Total for Department Of Energy</b>		<b>0</b>	<b>24,916</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>24,916</b>
<b>Total for Department Of Energy</b>		<b>0</b>	<b>24,916</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>24,916</b>
<b>Department Of Health And Human Services</b>											

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

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<b><i>Other Federal Assistance</i></b>											
<b>Office Of The Secretary</b>											
Pass Through LOS RIOS COMMUNITY COLLEGE - HEALTH INFO TECH FY 11 -ARRA - Health Information Technology Professionals in Health Care - Contract No.: 759102	93.721	0	0	0	0	48,527	0	0	0	0	48,527
<b>Total for Office Of The Secretary</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>48,527</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>48,527</b>
<b>Administration For Children And Families</b>											
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	20,417	0	0	0	0	0	0	0	0	20,417
Pass Through Nevada Department of Health & Human Services -Community-Based Child Abuse Prevention Grants - Contract No.: 1205	93.590	0	17,886	0	0	0	0	0	0	0	17,886
Direct -Head Start	93.600	2,185,135	0	0	0	0	0	0	0	0	2,185,135
Direct -Head Start	93.600	367,860	0	0	0	0	0	0	0	0	367,860
Pass Through Acelero Learning -Head Start - Contract No.: 02CH9950	93.600	0	49,035	0	0	0	0	0	0	0	49,035
Pass Through ACELERO LEARNING -Head Start - Contract No.: 1301073	93.600	2,671	0	0	0	0	0	0	0	0	2,671
Pass Through CHILDREN'S CABINET -Head Start - Contract No.: OSP-1201067	93.600	14,317	0	0	0	0	0	0	0	0	14,317
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Head Start - Contract No.: OSP-1131261	93.600	131,245	0	0	0	0	0	0	0	0	131,245
Direct -ARRA - Early Head Start	93.709	-1	0	0	0	0	0	0	0	0	-1
<b>Total for Administration For Children And Families</b>		<b>2,721,644</b>	<b>66,921</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,788,565</b>

**Health Resources And Services Administration**

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



	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<b><i>Other Federal Assistance</i></b>											
Direct -Maternal and Child Health Federal Consolidated Programs	93.110	38,210	0	0	0	0	0	0	0	0	38,210
Direct -Maternal and Child Health Federal Consolidated Programs	93.110	498,235	0	0	0	0	0	0	0	0	498,235
Pass Through Southern NV Health District -Maternal and Child Health Federal Consolidated Programs - Contract No.: N/A	93.110	0	23,312	0	0	0	0	0	0	0	23,312
Pass Through NV-DEPT OF EMPLOYMENT, TRAINING AND REHABILITATION -Affordable Care Act (ACA) State Health Care Workforce Development Grants - Contract No.: FY11-UNR-HRSA	93.509	2,200	0	0	0	0	0	0	0	0	2,200
Direct -Affordable Care Act (ACA) Primary Care Residency Expansion Program	93.510	156,412	0	0	0	0	0	0	0	0	156,412
<b>Total for Health Resources And Services Administration</b>		<b>695,057</b>	<b>23,312</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>718,369</b>
<b>Centers For Disease Control And Prevention</b>											
Direct -Environmental Public Health and Emergency Response	93.070	0	387,520	0	0	0	0	0	0	0	387,520
<b>Total for Centers For Disease Control And Prevention</b>		<b>0</b>	<b>387,520</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>387,520</b>
<b>Administration For Community Living</b>											
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Developmental Disabilities Basic Support and Advocacy Grants - Contract No.: 1204XF3154	93.630	74,353	0	0	0	0	0	0	0	0	74,353
<b>Total for Administration For Community Living</b>		<b>74,353</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>74,353</b>
<b>Total for Department Of Health And Human Services</b>		<b>3,491,054</b>	<b>477,753</b>	<b>0</b>	<b>0</b>	<b>48,527</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,017,334</b>
<b>Department Of Housing And Urban Development</b>											
<b>Office Of Sustainable Housing And Community</b>											
Pass Through CITY OF HENDERSON -Sustainable Communities Regional Planning Grant Program - Contract No.: FR-5500-N-30	14.703	0	56,826	0	0	0	0	0	0	0	56,826

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<b>Other Federal Assistance</b>											
Pass Through CITY OF HENDERSON -Sustainable Communities Regional Planning Grant Program - Contract No.: 51413443	14.703	0	552	0	0	0	0	0	0	0	552
<b>Total for Office Of Sustainable Housing And Community</b>		<b>0</b>	<b>57,378</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>57,378</b>
<b>Total for Department Of Housing And Urban Developm</b>		<b>0</b>	<b>57,378</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>57,378</b>
<b>Department Of Labor</b>											
<b>Employment Training Administration</b>											
Pass Through NEVADA WORKS -Program of Competitive Grants for Worker Training and Placement in High Growth and Emerging Industry Sectors - Contract No.: ARRA-SESP-10-NIE	17.275	0	0	0	0	0	0	0	0	97,188	97,188
Pass Through SOUTHERN NEVADA WORKFORCE INVESTMENT BOARD -Program of Competitive Grants for Worker Training and Placement in High Growth and Emerging Industry Sectors - Contract No.: OSP-1203005	17.275	90,816	0	0	0	0	0	0	0	0	90,816
Pass Through DEPT OF EMPLOYMENT & REHAB, WIA-STATE ENERGY SECTORS PARTNERSHIP FY 12 - Green Jobs Innovation Fund Grants - Contract No.: PY11-SESP-CSN	17.279	0	0	0	0	171,519	0	0	0	0	171,519
Direct -Trade Adjustment Assistance Community College and Career Training (TAACCCT) Grants	17.282	0	0	0	0	214,799	118,575	0	0	0	333,374
Direct -Trade Adjustment Assistance Community College and Career Training (TAACCCT) Grants	17.282	0	0	0	0	0	0	0	128,896	0	128,896
Pass Through C3TG 12 -Trade Adjustment Assistance Community College and Career Training (TAACCCT) Grants - Contract No.: N/A	17.282	0	0	0	0	0	0	129,180	0	0	129,180
<b>Total for Employment Training Administration</b>		<b>90,816</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>386,318</b>	<b>118,575</b>	<b>129,180</b>	<b>128,896</b>	<b>97,188</b>	<b>950,973</b>
<b>Total for Department Of Labor</b>		<b>90,816</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>386,318</b>	<b>118,575</b>	<b>129,180</b>	<b>128,896</b>	<b>97,188</b>	<b>950,973</b>
<b>Environmental Protection Agency</b>											
<b>Office Of Water</b>											
Pass Through EPA/NDEP-STORMWATER TREATMENT - Nonpoint Source Implementation Grants - Contract No.: NEVADA DEPT OF ENVIRONMENTAL PROTECTION	66.460	0	0	59,113	0	0	0	0	0	0	59,113

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<b><i>Other Federal Assistance</i></b>											
Pass Through EPA/NDEP-WATERSHED PLPT-SUBC - Nonpoint Source Implementation Grants - Contract No.: NEVADA DEPT OF ENVIRONMENTAL PROTECTION	66.460	0	0	51,244	0	0	0	0	0	0	51,244
Pass Through NV-DEPT OF CONSERVATION NATURAL RESOURCES -Nonpoint Source Implementation Grants - Contract No.: DEP-S 11-019	66.460	15,160	0	0	0	0	0	0	0	0	15,160
Pass Through NV-DEPT OF CONSERVATION NATURAL RESOURCES -Nonpoint Source Implementation Grants - Contract No.: DEP-S 11-023	66.460	21,399	0	0	0	0	0	0	0	0	21,399
Pass Through NV-DEPT OF CONSERVATION NATURAL RESOURCES -Nonpoint Source Implementation Grants - Contract No.: 09-028	66.460	2,136	0	0	0	0	0	0	0	0	2,136
<b>Total for Office Of Water</b>		<b>38,695</b>	<b>0</b>	<b>110,357</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>149,052</b>
<b>Office Of Enforcement And Compliance Assurance</b>											
Pass Through NV-DEPT OF AGRICUTURE -Consolidated Pesticide Enforcement Cooperative Agreements - Contract No.: EPA-1110-01	66.700	4,683	0	0	0	0	0	0	0	0	4,683
Pass Through NV-DEPT OF AGRICUTURE -Consolidated Pesticide Enforcement Cooperative Agreements - Contract No.: EPA-1310-02	66.700	5,387	0	0	0	0	0	0	0	0	5,387
<b>Total for Office Of Enforcement And Compliance Assurance</b>		<b>10,070</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,070</b>
<b>Total for Environmental Protection Agency</b>		<b>48,765</b>	<b>0</b>	<b>110,357</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>159,122</b>
<b>Institute Of Museum And Library Services</b>											
<b>Institute Of Museum And Library Services</b>											
Pass Through NV State Library & Archives -Grants to States - Contract No.: 2011-23	45.310	0	24,276	0	0	0	0	0	0	0	24,276
Pass Through NV State Library & Archives -Grants to States - Contract No.: 2012-15	45.310	0	77,575	0	0	0	0	0	0	0	77,575
Pass Through NV-DEPT OF CULTURAL AFFAIRS -Grants to States - Contract No.: 2011-30	45.310	8,134	0	0	0	0	0	0	0	0	8,134
<b>Total for Institute Of Museum And Library Services</b>		<b>8,134</b>	<b>101,851</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>109,985</b>

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Other Federal Assistance</i>											
<b>Total for Institute Of Museum And Library Services</b>		8,134	101,851	0	0	0	0	0	0	0	109,985
<b>Small Business Administration</b>											
<b>Small Business Administration</b>											
Direct -Federal and State Technology Partnership Program	59.058	36,498	0	0	0	0	0	0	0	0	36,498
Direct -Federal and State Technology Partnership Program	59.058	24,801	0	0	0	0	0	0	0	0	24,801
<b>Total for Small Business Administration</b>		61,299	0	0	0	0	0	0	0	0	61,299
<b>Total for Small Business Administration</b>		61,299	0	0	0	0	0	0	0	0	61,299
<b>Other Federal Assistance</b>		6,788,509	886,371	110,357	0	3,483,493	851,603	1,904,141	992,690	2,394,816	17,411,980

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<b>Research and Development Cluster</b>											
<b>Department of Agriculture</b>											
<b>CONTRACT - DEPT OF AGRICULTURE</b>											
Direct -Contract - Dept of Agriculture	10.000	0	1,078,493	0	0	0	0	0	0	0	1,078,493
Pass Through USDA-FS/FIRE DNGR POCKET CARDS - Contract - Dept of Agriculture - Contract No.: 11-CS- 11130206-082	10.000	0	0	44,038	0	0	0	0	0	0	44,038
Pass Through USDA-ARS/EROSION WESTERN RANGE - Contract - Dept of Agriculture - Contract No.: 59-5370-3- 001	10.000	0	0	8,170	0	0	0	0	0	0	8,170
Pass Through USDA-FS/CEFA-CANSAC COMP MAINT - Contract - Dept of Agriculture - Contract No.: 09-CS- 11052012-266	10.000	0	0	196,547	0	0	0	0	0	0	196,547
Pass Through USDA-FS/DEVELOP FCAMMS-SNPLMA - Contract - Dept of Agriculture - Contract No.: PNW 08JV11261987-174	10.000	0	0	128,037	0	0	0	0	0	0	128,037
Pass Through USDA-FS/FIRE WEATHER PATTERNS - Contract - Dept of Agriculture - Contract No.: 12-CS- 11130206-063	10.000	0	0	1,622	0	0	0	0	0	0	1,622
Pass Through USDA-FS/NATL FCAMMS-OFF SITE - Contract - Dept of Agriculture - Contract No.: 11-CS- 11130206-075	10.000	0	0	135,571	0	0	0	0	0	0	135,571
Pass Through USDA-FS/RAWS DATA ARCHIVE - Contract - Dept of Agriculture - Contract No.: 11-CS- 11130206-074	10.000	0	0	20,989	0	0	0	0	0	0	20,989
Pass Through USDA-FS/SURROGATE INDICATORS - Contract - Dept of Agriculture - Contract No.: 12-CA- 11272170-033	10.000	0	0	5,922	0	0	0	0	0	0	5,922
Pass Through USDA-FS/SW MONSOON-FIRE ACTVTY - Contract - Dept of Agriculture - Contract No.: 12-CS- 11130206-062	10.000	0	0	30,763	0	0	0	0	0	0	30,763
<b>Total for CONTRACT - DEPT OF AGRICULTURE</b>		<b>0</b>	<b>1,078,493</b>	<b>571,659</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,650,152</b>
<b>FOREST SERVICE</b>											
Direct -Forest Land Enhancement Program	10.677	72,842	0	0	0	0	0	0	0	0	72,842

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<b>Research and Development Cluster</b>											
Total for FOREST SERVICE		72,842	0	0	0	0	0	0	0	0	72,842
<b>Total for Department of Agriculture</b>		<b>72,842</b>	<b>1,078,493</b>	<b>571,659</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,722,994</b>
<b>Department of Commerce</b>											
<b>CONTRACT - DEPT OF COMMERCE</b>											
Pass Through DOC/NOAA-ROLE OF CLIMATE - Contract - Dept of Commerce - Contract No.: EA133E-10- CN-0189 8	11.000	0	0	32,278	0	0	0	0	0	0	32,278
Pass Through DOC/NOAA-UNDERSTANDING DROUGHT -Contract - Dept of Commerce - Contract No.: EA133E-10-CN-0189 10	11.000	0	0	31,800	0	0	0	0	0	0	31,800
<b>Total for CONTRACT - DEPT OF COMMERCE</b>		<b>0</b>	<b>0</b>	<b>64,078</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>64,078</b>
<b>Total for Department of Commerce</b>		<b>0</b>	<b>0</b>	<b>64,078</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>64,078</b>
<b>Department of Defense</b>											
<b>CONTRACT - DEPT OF DEFENSE</b>											
Direct -Contract - Dept of Defense	12.000	0	713,985	0	0	0	0	0	0	0	713,985
Pass Through Battelle Energy Alliance -Contract - Dept of Defense - Contract No.: US0010000255714	12.000	0	1,875	0	0	0	0	0	0	0	1,875
Pass Through Blast Containment, Inc. -Contract - Dept of Defense - Contract No.: N/A	12.000	0	5,541	0	0	0	0	0	0	0	5,541
Pass Through DOD/SERDP/FUGITIVE DUST -Contract - Dept of Defense - Contract No.: W912HQ-10-C-0048	12.000	0	0	227,080	0	0	0	0	0	0	227,080
Pass Through DOD-ACOE/BISCAYNE AQUIFER-DEES - Contract - Dept of Defense - Contract No.: W912HZ-12-C- 0048	12.000	0	0	191,238	0	0	0	0	0	0	191,238
Pass Through DOD-ACOE/UFDP-GLACIER MELT-Y3 - Contract - Dept of Defense - Contract No.: W912HZ-08-2- 0021	12.000	0	0	208,656	0	0	0	0	0	0	208,656
Pass Through NAVY/JACOB-LTF AEROGAS-T6-FY12 - Contract - Dept of Defense - Contract No.: JACOBS TECH	12.000	0	0	315,133	0	0	0	0	0	0	315,133

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<b>Research and Development Cluster</b>											
Pass Through NAVY/JACOB-MAG/BAY EQUIP FAB - Contract - Dept of Defense - Contract No.: JACOBS TECH	12.000	0	0	199,372	0	0	0	0	0	0	199,372
Pass Through NAVY/JACOB-PALEO STUDY PLAN-12 - Contract - Dept of Defense - Contract No.: JACOBS TECH	12.000	0	0	146,973	0	0	0	0	0	0	146,973
Pass Through NAVY/JACOBS REMAS GENERAL - Contract - Dept of Defense - Contract No.: JACOBS TECH	12.000	0	0	56,018	0	0	0	0	0	0	56,018
Pass Through NAVY/JACOBS-LTF ENGINEER/SUBC - Contract - Dept of Defense - Contract No.: JACOBS TECH	12.000	0	0	358,655	0	0	0	0	0	0	358,655
Pass Through QinitiQ -Contract - Dept of Defense - Contract No.: S11-012000	12.000	0	13,138	0	0	0	0	0	0	0	13,138
<b>Total for CONTRACT - DEPT OF DEFENSE</b>		<b>0</b>	<b>734,539</b>	<b>1,703,125</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,437,664</b>
<b>Total for Department of Defense</b>		<b>0</b>	<b>734,539</b>	<b>1,703,125</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,437,664</b>
<b>Department Of Education</b>											
<b>Office Of Elementary And Secondary Education</b>											
Pass Through WASHOE COUNTY SCHOOL DISTRICT- NV -Parental Information and Resource Centers - Contract No.: PO 516359	84.310	1,725	0	0	0	0	0	0	0	0	1,725
Pass Through WASHOE COUNTY SCHOOL DISTRICT- NV -Parental Information and Resource Centers - Contract No.: R215354/PO514946	84.310	9,464	0	0	0	0	0	0	0	0	9,464
<b>Total for Office Of Elementary And Secondary Education</b>		<b>11,189</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>11,189</b>
<b>Total for Department Of Education</b>		<b>11,189</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>11,189</b>
<b>Department of Energy</b>											
<b>CONTRACT - DEPARTMENT OF ENERGY</b>											
Pass Through Argonne National Lab -Contract - Department of Energy - Contract No.: 2F-30961	81.000	0	13,461	0	0	0	0	0	0	0	13,461
Pass Through ARRA-DOE/NREL/SWRI-EXHAUST PHASE 3 -Contract - Department of Energy - Contract No.: NATIONAL RENEWABLE ENERGY LAB	81.000	0	0	27,755	0	0	0	0	0	0	27,755

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	<b>CFDA Number</b>	<b>UNR</b>	<b>UNLV</b>	<b>DRI</b>	<b>NSC</b>	<b>CSN</b>	<b>GBC</b>	<b>TMCC</b>	<b>WNC</b>	<b>SYSTEM</b>	<b>Total</b>
<i>Research and Development Cluster</i>											
Pass Through ARRA-DOE/NREL/SWRI-LT DUTY EMISSION -Contract - Department of Energy - Contract No.: NATIONAL RENEWABLE ENERGY LAB	81.000	0	0	13,182	0	0	0	0	0	0	<b>13,182</b>
Pass Through Battelle Energy Alliance -Contract - Department of Energy - Contract No.: 108517	81.000	0	18,920	0	0	0	0	0	0	0	<b>18,920</b>
Pass Through Battelle Energy Alliance -Contract - Department of Energy - Contract No.: 89654	81.000	0	114,413	0	0	0	0	0	0	0	<b>114,413</b>
Pass Through Battelle Energy Alliance -Contract - Department of Energy - Contract No.: 78440-01	81.000	0	87,947	0	0	0	0	0	0	0	<b>87,947</b>
Pass Through Battelle Energy Alliance -Contract - Department of Energy - Contract No.: 0089707	81.000	0	32,599	0	0	0	0	0	0	0	<b>32,599</b>
Pass Through Battelle Energy Alliance -Contract - Department of Energy - Contract No.: 143341-1	81.000	0	2,250	0	0	0	0	0	0	0	<b>2,250</b>
Pass Through Battelle Energy Alliance -Contract - Department of Energy - Contract No.: 126103	81.000	0	256,237	0	0	0	0	0	0	0	<b>256,237</b>
Pass Through Battelle Energy Alliance -Contract - Department of Energy - Contract No.: 110389	81.000	0	68,676	0	0	0	0	0	0	0	<b>68,676</b>
Pass Through Battelle Energy Alliance -Contract - Department of Energy - Contract No.: 108493	81.000	0	71,795	0	0	0	0	0	0	0	<b>71,795</b>
Pass Through Battelle Energy Alliance -Contract - Department of Energy - Contract No.: 00116557	81.000	0	-213	0	0	0	0	0	0	0	<b>-213</b>
Pass Through Battelle Energy Alliance -Contract - Department of Energy - Contract No.: 0089445	81.000	0	45,141	0	0	0	0	0	0	0	<b>45,141</b>
Pass Through Battelle Energy Alliance -Contract - Department of Energy - Contract No.: 105844	81.000	0	46,858	0	0	0	0	0	0	0	<b>46,858</b>
Pass Through Battelle Energy Alliance -Contract - Department of Energy - Contract No.: 104018	81.000	0	10,338	0	0	0	0	0	0	0	<b>10,338</b>
Pass Through Battelle Energy Alliance -Contract - Department of Energy - Contract No.: 118086	81.000	0	77,826	0	0	0	0	0	0	0	<b>77,826</b>
Pass Through Battelle Energy Alliance -Contract - Department of Energy - Contract No.: 00090711	81.000	0	30,865	0	0	0	0	0	0	0	<b>30,865</b>

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research and Development Cluster</i>											
Pass Through Battelle Energy Alliance -Contract - Department of Energy - Contract No.: 00091998	81.000	0	60,496	0	0	0	0	0	0	0	60,496
Pass Through Battelle Energy Alliance -Contract - Department of Energy - Contract No.: 00101691	81.000	0	329,860	0	0	0	0	0	0	0	329,860
Pass Through Battelle Energy Alliance -Contract - Department of Energy - Contract No.: 00104018	81.000	0	103,684	0	0	0	0	0	0	0	103,684
Pass Through Battelle Energy Alliance -Contract - Department of Energy - Contract No.: 95164	81.000	0	58,841	0	0	0	0	0	0	0	58,841
Pass Through DOE/CEMP WRCC-AK -Contract - Department of Energy - Contract No.: DE-NA0000939	81.000	0	0	4,865,403	0	0	0	0	0	0	4,865,403
Pass Through DOE/NREL/EMISSIONS - TUNNEL - Contract - Department of Energy - Contract No.: NATIONAL RENEWABLE ENERGY LAB	81.000	0	0	-1,861	0	0	0	0	0	0	-1,861
Pass Through DOE/NREL-TALL TOWER TASK 4 - Contract - Department of Energy - Contract No.: NATIONAL RENEWABLE ENERGY LAB	81.000	0	0	186,212	0	0	0	0	0	0	186,212
Pass Through DOE/STOLLER-CNTA CULTURAL RES - Contract - Department of Energy - Contract No.: S M STOLLER CORP	81.000	0	0	127,447	0	0	0	0	0	0	127,447
Pass Through DOE/STOLLER-ECAP TEST PAD EVAL - Contract - Department of Energy - Contract No.: S M STOLLER CORP	81.000	0	0	38,139	0	0	0	0	0	0	38,139
Pass Through DOE/STOLLER-L-BAR EROSION-DEES - Contract - Department of Energy - Contract No.: S M STOLLER CORP	81.000	0	0	119,378	0	0	0	0	0	0	119,378
Pass Through DOE/UT BATTELLE ORNL-NDFF DATA - Contract - Department of Energy - Contract No.: UT BATTELLE LLC, OAK RIDGE NATL LAB	81.000	0	0	25,103	0	0	0	0	0	0	25,103
Pass Through Idaho Nat'l Lab -Contract - Department of Energy - Contract No.: 121697	81.000	0	72,713	0	0	0	0	0	0	0	72,713
Pass Through Iowa State Univ -Contract - Department of Energy - Contract No.: SC-12384	81.000	0	17,244	0	0	0	0	0	0	0	17,244
Pass Through Lawrence Berkeley Nat'l Lab -Contract - Department of Energy - Contract No.: 7038846	81.000	0	13,070	0	0	0	0	0	0	0	13,070

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<i>Research and Development Cluster</i>											
Pass Through Lawrence Berkeley Nat'l Lab -Contract - Department of Energy - Contract No.: 6830152	81.000	0	108,693	0	0	0	0	0	0	0	<b>108,693</b>
Pass Through Lawrence Livermore National Lab -Contract - Department of Energy - Contract No.: B599546	81.000	0	4,145	0	0	0	0	0	0	0	<b>4,145</b>
Pass Through Los Alamos National Lab -Contract - Department of Energy - Contract No.: 231826-1	81.000	0	75,185	0	0	0	0	0	0	0	<b>75,185</b>
Pass Through Los Alamos National Lab -Contract - Department of Energy - Contract No.: 189593-1	81.000	0	52,761	0	0	0	0	0	0	0	<b>52,761</b>
Pass Through Los Alamos National Security -Contract - Department of Energy - Contract No.: 76399-001-09	81.000	0	99,817	0	0	0	0	0	0	0	<b>99,817</b>
Pass Through Los Alamos National Security -Contract - Department of Energy - Contract No.: 135947	81.000	0	40,189	0	0	0	0	0	0	0	<b>40,189</b>
Pass Through National Renewable Energy Lab -Contract - Department of Energy - Contract No.: Z EJ-2-22082-01	81.000	0	54,237	0	0	0	0	0	0	0	<b>54,237</b>
Pass Through National Renewable Energy Lab -Contract - Department of Energy - Contract No.: NAX-9-66014-04	81.000	0	39,519	0	0	0	0	0	0	0	<b>39,519</b>
Pass Through National Renewable Energy Lab -Contract - Department of Energy - Contract No.: XGB 2-1167301	81.000	0	119,098	0	0	0	0	0	0	0	<b>119,098</b>
Pass Through National Security Technology -Contract - Department of Energy - Contract No.: 104777	81.000	0	1,699,210	0	0	0	0	0	0	0	<b>1,699,210</b>
Pass Through Oak Ridge National Lab -Contract - Department of Energy - Contract No.: 40000119037	81.000	0	14,346	0	0	0	0	0	0	0	<b>14,346</b>
Pass Through Sandia -Contract - Department of Energy - Contract No.: 1329582	81.000	0	31,811	0	0	0	0	0	0	0	<b>31,811</b>
Pass Through Sandia -Contract - Department of Energy - Contract No.: 1287377	81.000	0	102,434	0	0	0	0	0	0	0	<b>102,434</b>
Pass Through Sandia -Contract - Department of Energy - Contract No.: 1092595	81.000	0	33,618	0	0	0	0	0	0	0	<b>33,618</b>
Pass Through Sandia -Contract - Department of Energy - Contract No.: 1115116	81.000	0	30,756	0	0	0	0	0	0	0	<b>30,756</b>

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<b>Research and Development Cluster</b>											
Total for CONTRACT - DEPARTMENT OF ENERGY		0	4,038,840	5,400,758	0	0	0	0	0	0	9,439,598
<b>DEPARTMENT OF ENERGY</b>											
Direct -Dept of Energy -Sandia App. Physics	81.115	0	1,940,876	0	0	0	0	0	0	0	1,940,876
Total for DEPARTMENT OF ENERGY		0	1,940,876	0	0	0	0	0	0	0	1,940,876
<b>Total for Department of Energy</b>		<b>0</b>	<b>5,979,716</b>	<b>5,400,758</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>11,380,474</b>
<b>Department of Justice</b>											
<b>CORRECTIONS PROGRAM OFFICE</b>											
Pass Through DEPT OF CORRECTIONS -Offender Reentry Program - Contract No.: N/A	16.202	0	6,071	0	0	0	0	0	0	0	6,071
Total for CORRECTIONS PROGRAM OFFICE		0	6,071	0	0	0	0	0	0	0	6,071
<b>Total for Department of Justice</b>		<b>0</b>	<b>6,071</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,071</b>
<b>Department of Labor</b>											
<b>CONTRACT - DEPT OF LABOR</b>											
Pass Through DEPT OF CORRECTIONS -Contract - Dept of Labor - Contract No.: N/A	17.000	0	4,621	0	0	0	0	0	0	0	4,621
Total for CONTRACT - DEPT OF LABOR		0	4,621	0	0	0	0	0	0	0	4,621
<b>Total for Department of Labor</b>		<b>0</b>	<b>4,621</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,621</b>
<b>Department of the Interior</b>											
<b>CONTRACT - DEPT OF THE INTERIOR</b>											
Direct -Contract - Dept of the Interior	15.000	0	582,152	0	0	0	0	0	0	0	582,152
Pass Through DOI-USGS/UNIV ID-LANDSAT-DEES - Contract - Dept of the Interior - Contract No.: UNIVERSITY OF IDAHO	15.000	0	0	23,640	0	0	0	0	0	0	23,640
Pass Through NV Dept. of Wildlife -Contract - Dept of the Interior - Contract No.: N/A	15.000	0	26,418	0	0	0	0	0	0	0	26,418

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<b>Research and Development Cluster</b>											
Pass Through URS Group Inc -Contract - Dept of the Interior - Contract No.: 277142	15.000	0	62,814	0	0	0	0	0	0	0	62,814
<b>Total for CONTRACT - DEPT OF THE INTERIOR</b>		<b>0</b>	<b>671,384</b>	<b>23,640</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>695,024</b>
<b>GREAT BASIN COOPERATIVE ENVIRONMENTAL STUDIES UNIT</b>											
Direct -Great Basin Cooperative Environmental Studies Unit	15.DAV	90,550	0	0	0	0	0	0	0	0	90,550
Direct -Great Basin Cooperative Environmental Studies Unit	15.DAV	306	0	0	0	0	0	0	0	0	306
Direct -Great Basin Cooperative Environmental Studies Unit	15.DAV	624	0	0	0	0	0	0	0	0	624
Pass Through DOI-NPS/QUAGGA MUSSELL-LK MEAD - Great Basin Cooperative Environmental Studies Unit - Contract No.: J8R07110002/H8R07060	15.DAV	0	0	8,176	0	0	0	0	0	0	8,176
Pass Through DOI-NPS/SPRNG INVENTORY TRAIING - Great Basin Cooperative Environmental Studies Unit - Contract No.: P10AC00488/J8R071014	15.DAV	0	0	28,282	0	0	0	0	0	0	28,282
<b>Total for GREAT BASIN COOPERATIVE ENVIRONMENTAL STUDIES UNIT</b>		<b>91,480</b>	<b>0</b>	<b>36,458</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>127,938</b>
<b>Total for Department of the Interior</b>		<b>91,480</b>	<b>671,384</b>	<b>60,098</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>822,962</b>
<b>Department of the Treasury</b>											
<b>CONTRACT - DEPT OF THE TREASURY</b>											
Pass Through National Academy of Sciences -Contract - Dept of the Treasury - Contract No.: T0S10C-003	21.000	0	13,354	0	0	0	0	0	0	0	13,354
<b>Total for CONTRACT - DEPT OF THE TREASURY</b>		<b>0</b>	<b>13,354</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>13,354</b>
<b>Total for Department of the Treasury</b>		<b>0</b>	<b>13,354</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>13,354</b>
<b>Environmental Protection Agency</b>											
<b>CONTRACT - ENVIRONMENTAL PROTECTION AGENCY</b>											
Direct -Contract - Environmental Protection Agency	66.000	0	109,601	0	0	0	0	0	0	0	109,601

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<b>Research and Development Cluster</b>											
Total for CONTRACT - ENVIRONMENTAL PROTECTION AGENCY		0	109,601	0	0	0	0	0	0	0	109,601
<b>Office Of Water</b>											
Pass Through EPA/NDEP/TRUCKEE RIVER MONITOR - Construction Grants for Wastewater Treatment Works - Contract No.: NEVADA DEPT OF ENVIRONMENTAL PROTECTION	66.416	0	0	43,204	0	0	0	0	0	0	43,204
Total for Office Of Water		0	0	43,204	0	0	0	0	0	0	43,204
<b>Total for Environmental Protection Agency</b>		<b>0</b>	<b>109,601</b>	<b>43,204</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>152,805</b>
<b>National Aeronautics and Space Admin.</b>											
<b>CONTRACT - NATIONAL AERONAUTICS AND SPACE ADMIN.</b>											
Pass Through Innosence, LLC -Contract - National Aeronautics and Space Administration - Contract No.: ISL 3059	43.000	0	25,133	0	0	0	0	0	0	0	25,133
Pass Through NASA/JPL/BROMEX STUDY-BARROW - Contract - National Aeronautics and Space Administration - Contract No.: JET PROPULSION LAB/CALIFORNIA INSTITUTE OF TECH	43.000	0	0	17,465	0	0	0	0	0	0	17,465
Pass Through NASA/JPL-ICY WORLD ASTROBIOLOG - Contract - National Aeronautics and Space Administration - Contract No.: JET PROPULSION LAB/CALIFORNIA INSTITUTE OF TECH	43.000	0	0	89,741	0	0	0	0	0	0	89,741
Pass Through NASA/AZ ST UNIV-AMINO ACID UTL - Contract - National Aeronautics and Space Administration - Contract No.: ARIZONA STATE UNIVERSITY	43.RD	0	0	-625	0	0	0	0	0	0	-625
Total for CONTRACT - NATIONAL AERONAUTICS AND SPACE ADMIN.		0	25,133	106,581	0	0	0	0	0	0	131,714
<b>Total for National Aeronautics and Space Admin.</b>		<b>0</b>	<b>25,133</b>	<b>106,581</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>131,714</b>
<b>National Science Foundation</b>											
<b>CONTRACT - NATIONAL SCIENCE FOUNDATION</b>											
Pass Through NSF/CSU-BAKERSFLD-TULARE LAKE - Contract - National Science Foundation - Contract No.: CALIFORNIA STATE UNIVERSITY-BAKERSFIELD	47.000	0	0	25,319	0	0	0	0	0	0	25,319

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<b><i>Research and Development Cluster</i></b>											
Total for CONTRACT - NATIONAL SCIENCE FOUNDATION		0	0	25,319	0	0	0	0	0	0	25,319
<b>Total for National Science Foundation</b>		<b>0</b>	<b>0</b>	<b>25,319</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25,319</b>
<b>Agency For International Development</b>											
<b>Agency For International Development</b>											
Direct -USAID Foreign Assistance for Programs Overseas	98.001	341,232	0	0	0	0	0	0	0	0	<b>341,232</b>
Total for Agency For International Development		341,232	0	0	0	0	0	0	0	0	341,232
<b>Total for Agency For International Development</b>		<b>341,232</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>341,232</b>
<b>Corporation For National And Community Service</b>											
<b>Corporation For National And Community Service</b>											
Direct -Retired and Senior Volunteer Program	94.002	97,707	0	0	0	0	0	0	0	0	<b>97,707</b>
Pass Through GREAT BASIN INSTITUTE -AmeriCorps - Contract No.: UNR 2012-001	94.006	4,616	0	0	0	0	0	0	0	0	<b>4,616</b>
Pass Through FAMILY TIES OF NV -Volunteers in Service to America - Contract No.: OSP-1201073	94.013	5,182	0	0	0	0	0	0	0	0	<b>5,182</b>
Total for Corporation For National And Community Service		107,505	0	0	0	0	0	0	0	0	107,505
<b>Total for Corporation For National And Community Ser</b>		<b>107,505</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>107,505</b>
<b>Department Of Agriculture</b>											
<b>Agricultural Research Service</b>											
Direct -Agricultural Research_Basic and Applied Research	10.001	18,270	0	0	0	0	0	0	0	0	<b>18,270</b>
Direct -Agricultural Research_Basic and Applied Research	10.001	32,118	0	0	0	0	0	0	0	0	<b>32,118</b>
Direct -Agricultural Research_Basic and Applied Research	10.001	82,315	0	0	0	0	0	0	0	0	<b>82,315</b>

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<i>Research and Development Cluster</i>											
Direct -Agricultural Research_Basic and Applied Research	10.001	7,536	0	0	0	0	0	0	0	0	<b>7,536</b>
Direct -Agricultural Research_Basic and Applied Research	10.001	72,167	0	0	0	0	0	0	0	0	<b>72,167</b>
Direct -Agricultural Research_Basic and Applied Research	10.001	26,033	0	0	0	0	0	0	0	0	<b>26,033</b>
Direct -Agricultural Research_Basic and Applied Research	10.001	127,818	0	0	0	0	0	0	0	0	<b>127,818</b>
Direct -Agricultural Research_Basic and Applied Research	10.001	35,731	0	0	0	0	0	0	0	0	<b>35,731</b>
Direct -Agricultural Research_Basic and Applied Research	10.001	5,835	0	0	0	0	0	0	0	0	<b>5,835</b>
Direct -Agricultural Research_Basic and Applied Research	10.001	23,417	0	0	0	0	0	0	0	0	<b>23,417</b>
Direct -Agricultural Research_Basic and Applied Research	10.001	6,837	0	0	0	0	0	0	0	0	<b>6,837</b>
Direct -Agricultural Research_Basic and Applied Research	10.001	3,298	0	0	0	0	0	0	0	0	<b>3,298</b>
Direct -Agricultural Research_Basic and Applied Research	10.001	1,655	0	0	0	0	0	0	0	0	<b>1,655</b>
Direct -Agricultural Research_Basic and Applied Research	10.001	10,910	0	0	0	0	0	0	0	0	<b>10,910</b>
<b>Total for Agricultural Research Service</b>		<b>453,940</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>453,940</b>
<b>Natural Resources Conservation Service</b>											
Direct -Resource Conservation and Development	10.901	5,272	0	0	0	0	0	0	0	0	<b>5,272</b>
Direct -Soil Survey	10.903	8,797	0	0	0	0	0	0	0	0	<b>8,797</b>
<b>Total for Natural Resources Conservation Service</b>		<b>14,069</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>14,069</b>

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

	<b>CFDA Number</b>	<b>UNR</b>	<b>UNLV</b>	<b>DRI</b>	<b>NSC</b>	<b>CSN</b>	<b>GBC</b>	<b>TMCC</b>	<b>WNC</b>	<b>SYSTEM</b>	<b>Total</b>
<b><i>Research and Development Cluster</i></b>											
<b>National Institute Of Food And Agriculture</b>											
Direct -Grants for Agricultural Research, Special Research Grants	10.200	35,318	0	0	0	0	0	0	0	0	<b>35,318</b>
Direct -Grants for Agricultural Research, Special Research Grants	10.200	9,323	0	0	0	0	0	0	0	0	<b>9,323</b>
Direct -Cooperative Forestry Research	10.202	176,924	0	0	0	0	0	0	0	0	<b>176,924</b>
Direct -Payments to Agricultural Experiment Stations Under the Hatch Act	10.203	1,352,764	0	0	0	0	0	0	0	0	<b>1,352,764</b>
Pass Through South Dakota State University -Grants for Agricultural Research_Compertitive Research Grants - Contract No.: 2008-35100-05969	10.206	0	17,472	0	0	0	0	0	0	0	<b>17,472</b>
Direct -Animal Health and Disease Research	10.207	6,132	0	0	0	0	0	0	0	0	<b>6,132</b>
Direct -Higher Education Challenge Grants	10.217	5,916	0	0	0	0	0	0	0	0	<b>5,916</b>
Direct -Integrated Programs	10.303	26,033	0	0	0	0	0	0	0	0	<b>26,033</b>
Pass Through UNIVERSITY OF ARIZONA -Integrated Programs - Contract No.: Y550095	10.303	24,219	0	0	0	0	0	0	0	0	<b>24,219</b>
Direct -International Science and Education Grants	10.305	4,521	0	0	0	0	0	0	0	0	<b>4,521</b>
Direct -Specialty Crop Research Initiative	10.309	45,701	0	0	0	0	0	0	0	0	<b>45,701</b>
Pass Through IOWA STATE UNIV -Specialty Crop Research Initiative - Contract No.: 416-40-17B	10.309	8,568	0	0	0	0	0	0	0	0	<b>8,568</b>
Direct -Agriculture and Food Research Initiative (AFRI)	10.310	286,859	0	0	0	0	0	0	0	0	<b>286,859</b>
Direct -Agriculture and Food Research Initiative (AFRI)	10.310	90,833	0	0	0	0	0	0	0	0	<b>90,833</b>

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<b><i>Research and Development Cluster</i></b>											
Direct -Agriculture and Food Research Initiative (AFRI)	10.310	80,448	0	0	0	0	0	0	0	0	<b>80,448</b>
Direct -Agriculture and Food Research Initiative (AFRI)	10.310	34,730	0	0	0	0	0	0	0	0	<b>34,730</b>
Direct -Agriculture and Food Research Initiative (AFRI)	10.310	47,374	0	0	0	0	0	0	0	0	<b>47,374</b>
Direct -Agriculture and Food Research Initiative (AFRI)	10.310	0	95,655	0	0	0	0	0	0	0	<b>95,655</b>
Pass Through UNIVERSITY OF CA DAVIS -Agriculture and Food Research Initiative (AFRI) - Contract No.: 09-001937-UNR	10.310	30,393	0	0	0	0	0	0	0	0	<b>30,393</b>
Pass Through USDA/PENN STATE/CLIMATE CHANGE - Agriculture and Food Research Initiative (AFRI) - Contract No.: PENNSYLVANIA STATE UNIVERSITY	10.310	0	0	4,736	0	0	0	0	0	0	<b>4,736</b>
Direct -Beginning Farmer and Rancher Development Program	10.311	178,951	0	0	0	0	0	0	0	0	<b>178,951</b>
<b>Total for National Institute Of Food And Agriculture</b>		<b>2,445,007</b>	<b>113,127</b>	<b>4,736</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,562,870</b>
<b>Economic Research Service</b>											
Direct -Program of Research on the Economic of Invasive Species Management (PREISM)	10.254	2,239	0	0	0	0	0	0	0	0	<b>2,239</b>
<b>Total for Economic Research Service</b>		<b>2,239</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,239</b>
<b>The Office Of The Chief Economist</b>											
Pass Through UNIVERSITY OF MISSOURI -Agricultural Market and Economic Research - Contract No.: C00039071-1	10.290	44,004	0	0	0	0	0	0	0	0	<b>44,004</b>
<b>Total for The Office Of The Chief Economist</b>		<b>44,004</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>44,004</b>
<b>Rural Business-cooperative Service</b>											
Pass Through USDA-RD/ENERGY AUDIT PROGRAM - Rural Energy for America Program - Contract No.: 33-016-809394608	10.868	0	0	38,258	0	0	0	0	0	0	<b>38,258</b>

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<b><i>Research and Development Cluster</i></b>											
<b>Total for Rural Business-cooperative Service</b>		<b>0</b>	<b>0</b>	<b>38,258</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>38,258</b>
<b>Rural Housing Service</b>											
Pass Through LINCOLN CNTY DEV AUTH -Rural Community Development Initiative - Contract No.: OSP-15173JQ	10.446	29,992	0	0	0	0	0	0	0	0	<b>29,992</b>
<b>Total for Rural Housing Service</b>		<b>29,992</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>29,992</b>
<b>Risk Management Agency</b>											
Direct -Commodity Partnerships for Small Agricultural Risk Management Education Sessions	10.459	118,545	0	0	0	0	0	0	0	0	<b>118,545</b>
<b>Total for Risk Management Agency</b>		<b>118,545</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>118,545</b>
<b>Food And Nutrition Service</b>											
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Special Supplemental Nutrition Program for Women, Infants, and Children - Contract No.: HD 13133	10.557	121	0	0	0	0	0	0	0	0	<b>121</b>
Pass Through NV-DEPT OF AGRICUTURE -Farm to School Grant Program - Contract No.: F2S-1303-01	10.575	1,232	0	0	0	0	0	0	0	0	<b>1,232</b>
<b>Total for Food And Nutrition Service</b>		<b>1,353</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,353</b>
<b>Foreign Agricultural Service</b>											
Direct -Cochran Fellowship Program-International Training-Foreign Participant	10.962	38,225	0	0	0	0	0	0	0	0	<b>38,225</b>
Direct -Cochran Fellowship Program-International Training-Foreign Participant	10.962	25,946	0	0	0	0	0	0	0	0	<b>25,946</b>
<b>Total for Foreign Agricultural Service</b>		<b>64,171</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>64,171</b>
<b>Forest Service</b>											
Direct -Forestry Research	10.652	11,013	0	0	0	0	0	0	0	0	<b>11,013</b>

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	<b>CFDA Number</b>	<b>UNR</b>	<b>UNLV</b>	<b>DRI</b>	<b>NSC</b>	<b>CSN</b>	<b>GBC</b>	<b>TMCC</b>	<b>WNC</b>	<b>SYSTEM</b>	<b>Total</b>
<i>Research and Development Cluster</i>											
Direct -Forestry Research	10.652	13,266	0	0	0	0	0	0	0	0	<b>13,266</b>
Direct -Forestry Research	10.652	69,532	0	0	0	0	0	0	0	0	<b>69,532</b>
Direct -Forestry Research	10.652	27,010	0	0	0	0	0	0	0	0	<b>27,010</b>
Direct -Forestry Research	10.652	12,850	0	0	0	0	0	0	0	0	<b>12,850</b>
Direct -Forestry Research	10.652	159,994	0	0	0	0	0	0	0	0	<b>159,994</b>
Direct -Forestry Research	10.652	30,742	0	0	0	0	0	0	0	0	<b>30,742</b>
Pass Through PORTLAND STATE UNIVERSITY -Forestry Research - Contract No.: 200SCH236	10.652	12,483	0	0	0	0	0	0	0	0	<b>12,483</b>
Pass Through UNIVERSITY OF CA DAVIS -Forestry Research - Contract No.: 201121699-01	10.652	4,933	0	0	0	0	0	0	0	0	<b>4,933</b>
Pass Through UNIVERSITY OF CA DAVIS -Forestry Research - Contract No.: SUB200912036-UNR	10.652	36,908	0	0	0	0	0	0	0	0	<b>36,908</b>
Pass Through USDA-FS/EMISSIONS-BIOMASS OAL - Forestry Research - Contract No.: 10-CA-11272170-024	10.652	0	0	122,587	0	0	0	0	0	0	<b>122,587</b>
Pass Through USDA-FS/NEARSHORE ECOLOGY - Forestry Research - Contract No.: 10-CA-11272170-088	10.652	0	0	21,137	0	0	0	0	0	0	<b>21,137</b>
Pass Through USDA-FS/OZONE MODELING LTBASIN - Forestry Research - Contract No.: 13-DG-11272170-011	10.652	0	0	49,765	0	0	0	0	0	0	<b>49,765</b>
Pass Through USDA-FS/PRESCRIBE BURN-BASE - Forestry Research - Contract No.: 11-CA-11272170-101	10.652	0	0	84,353	0	0	0	0	0	0	<b>84,353</b>
Pass Through USDA-FS/REFINING EST DEPOSITON - Forestry Research - Contract No.: 13-DG-11272170-007	10.652	0	0	33,610	0	0	0	0	0	0	<b>33,610</b>
Pass Through USDA-FS/SCIENCE PEER RVIEW LTB - Forestry Research - Contract No.: 08-DG-11272164-022	10.652	0	0	225	0	0	0	0	0	0	<b>225</b>

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<i>Research and Development Cluster</i>											
Pass Through USDA-FS/SNPLMA - TAHOECLIM - Forestry Research - Contract No.: 10-CA-11272170-050	10.652	0	0	29,759	0	0	0	0	0	0	<b>29,759</b>
Pass Through USDA-FS/TSPAM-URBN&ROAD RUNOFF -Forestry Research - Contract No.: 10-CA- 11272170-073	10.652	0	0	56,614	0	0	0	0	0	0	<b>56,614</b>
Pass Through USFS/OZONE PRECURSR RND 11 EAF - Forestry Research - Contract No.: 10-CA-11272170-025	10.652	0	0	140,957	0	0	0	0	0	0	<b>140,957</b>
Direct -Cooperative Forestry Assistance	10.664	47,815	0	0	0	0	0	0	0	0	<b>47,815</b>
Direct -Cooperative Forestry Assistance	10.664	0	576,854	0	0	0	0	0	0	0	<b>576,854</b>
Direct -Cooperative Forestry Assistance	10.664	16,015	0	0	0	0	0	0	0	0	<b>16,015</b>
Direct -Cooperative Forestry Assistance	10.664	5,943	0	0	0	0	0	0	0	0	<b>5,943</b>
Direct -Cooperative Forestry Assistance	10.664	38,236	0	0	0	0	0	0	0	0	<b>38,236</b>
Pass Through NV-DEPT OF AGRICUTURE -Cooperative Forestry Assistance - Contract No.: USFS 1003-04	10.664	-1	0	0	0	0	0	0	0	0	<b>-1</b>
Pass Through NV-DEPT OF CONSERVATION NATURAL RESOURCES -Cooperative Forestry Assistance - Contract No.: USDA/SFA/10/02	10.664	17,295	0	0	0	0	0	0	0	0	<b>17,295</b>
Pass Through NV-DEPT OF CONSERVATION NATURAL RESOURCES -Cooperative Forestry Assistance - Contract No.: USDA/SFA/10/16	10.664	9,855	0	0	0	0	0	0	0	0	<b>9,855</b>
Pass Through NV-DEPT OF CONSERVATION NATURAL RESOURCES -Cooperative Forestry Assistance - Contract No.: USDA/SFA/09/21	10.664	17,078	0	0	0	0	0	0	0	0	<b>17,078</b>
Pass Through NV-DEPT OF CONSERVATION NATURAL RESOURCES -Cooperative Forestry Assistance - Contract No.: CM01	10.664	11,235	0	0	0	0	0	0	0	0	<b>11,235</b>
Pass Through NV-DEPT OF CONSERVATION NATURAL RESOURCES -Cooperative Forestry Assistance - Contract No.: USDA/SFA/13/01	10.664	2,082	0	0	0	0	0	0	0	0	<b>2,082</b>

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<b><i>Research and Development Cluster</i></b>											
Pass Through Nv-Div of Forestry -Cooperative Forestry Assistance - Contract No.: UF0903	10.664	0	17,727	0	0	0	0	0	0	0	17,727
Pass Through USDA-FS/NDF-BIOCHAR PILOT - Cooperative Forestry Assistance - Contract No.: NEVADA DIVISION OF FORESTRY	10.664	0	0	659	0	0	0	0	0	0	659
Direct -Forest Products Lab: Technology Marketing Unit (TMU)	10.674	63,673	0	0	0	0	0	0	0	0	63,673
Direct -Forest Health Protection	10.680	8,508	0	0	0	0	0	0	0	0	8,508
Direct -Forest Health Protection	10.680	14,681	0	0	0	0	0	0	0	0	14,681
Direct -Forest Health Protection	10.680	3,909	0	0	0	0	0	0	0	0	3,909
<b>Total for Forest Service</b>		<b>635,055</b>	<b>594,581</b>	<b>539,666</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,769,302</b>
<b>Total for Department Of Agriculture</b>		<b>3,808,375</b>	<b>707,708</b>	<b>582,660</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,098,743</b>
<b>Department Of Commerce</b>											
<b>National Oceanic And Atmospheric Administration (noaa)</b>											
Direct -Climate and Atmospheric Research	11.431	66,427	0	0	0	0	0	0	0	0	66,427
Pass Through DOC/NOAA-WW DROUGHT TRACKER SB -Climate and Atmospheric Research - Contract No.: NA08OAR4310661	11.431	0	0	45,392	0	0	0	0	0	0	45,392
Pass Through DOC-NOAA/UCSD/CNAP COR REDMOND -Climate and Atmospheric Research - Contract No.: UNIVERSITY OF CALIFORNIA-SAN DIEGO	11.431	0	0	37,070	0	0	0	0	0	0	37,070
Pass Through DOC-NOAA/UCSD/CNAP CORE BROWN - Climate and Atmospheric Research - Contract No.: UNIVERSITY OF CALIFORNIA-SAN DIEGO	11.431	0	0	30,768	0	0	0	0	0	0	30,768
Pass Through DOC-NOAA/UCSD/CNAP CORE SUPPRT - Climate and Atmospheric Research - Contract No.: UNIVERSITY OF CALIFORNIA-SAN DIEGO	11.431	0	0	42,861	0	0	0	0	0	0	42,861

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<b><i>Research and Development Cluster</i></b>											
Pass Through DOC-NOAA/UCSD/CNAP NCA POSTDOC - Climate and Atmospheric Research - Contract No.: UNIVERSITY OF CALIFORNIA-SAN DIEGO	11.431	0	0	65,675	0	0	0	0	0	0	65,675
Pass Through DOC-NOAA/UCSD/CNAP PART SUPPRT - Climate and Atmospheric Research - Contract No.: UNIVERSITY OF CALIFORNIA-SAN DIEGO	11.431	0	0	605	0	0	0	0	0	0	605
Pass Through DOC-NOAA/UCSD/CWD PILOT KLAMTH - Climate and Atmospheric Research - Contract No.: UNIVERSITY OF CALIFORNIA-SAN DIEGO	11.431	0	0	16,948	0	0	0	0	0	0	16,948
Pass Through NOAA/UCSD-CNAP YR 1 PART SUPP - Climate and Atmospheric Research - Contract No.: UNIVERSITY OF CALIFORNIA-SAN DIEGO	11.431	0	0	54,151	0	0	0	0	0	0	54,151
Pass Through INDUSTRIAL ECONOMICS -National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes - Contract No.: 5700-UNR	11.432	268,830	0	0	0	0	0	0	0	0	268,830
Pass Through INDUSTRIAL ECONOMICS -National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes - Contract No.: 1050-UNR	11.432	67,243	0	0	0	0	0	0	0	0	67,243
Pass Through NOAA/UCAR/THUNDERSTORM INDEX - Meteorologic and Hydrologic Modernization Development - Contract No.: UNIVERSITY CORPORATION FOR ATMOSPHERIC RESEARCH	11.467	0	0	1,478	0	0	0	0	0	0	1,478
<b>Total for National Oceanic And Atmospheric Administration (noaa)</b>		<b>402,500</b>	<b>0</b>	<b>294,948</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>697,448</b>
<b>Economic Development Administration</b>											
Direct -Economic Development_Support for Planning Organizations	11.302	96,795	0	0	0	0	0	0	0	0	96,795
<b>Total for Economic Development Administration</b>		<b>96,795</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>96,795</b>
<b>National Institute Of Standards And Technology (nist)</b>											
Direct -National Institute of Standards and Technology Construction Grant Program	11.618	7,213,845	0	0	0	0	0	0	0	0	7,213,845
<b>Total for National Institute Of Standards And Technology (nist)</b>		<b>7,213,845</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,213,845</b>
<b>Total for Department Of Commerce</b>		<b>7,713,140</b>	<b>0</b>	<b>294,948</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,008,088</b>

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<b>Research and Development Cluster</b>											
<b>Department Of Defense</b>											
<b>Department Of The Army</b>											
Pass Through ADVANCED MATERIAL & DEVICES INC - Collaborative Research and Development - Contract No.: AMAD-02-07	12.114	1,653	0	0	0	0	0	0	0	0	1,653
Pass Through ADVANCED MATERIAL & DEVICES INC - Collaborative Research and Development - Contract No.: AMAD-03-09	12.114	190,405	0	0	0	0	0	0	0	0	190,405
Pass Through UNIVERSITY OF CA DAVIS -Collaborative Research and Development - Contract No.: 07-003874-01	12.114	-776	0	0	0	0	0	0	0	0	-776
<b>Total for Department Of The Army</b>		<b>191,282</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>191,282</b>
<b>Department Of The Navy</b>											
Direct -Basic and Applied Scientific Research	12.300	53,666	0	0	0	0	0	0	0	0	53,666
Direct -Basic and Applied Scientific Research	12.300	8,684	0	0	0	0	0	0	0	0	8,684
Direct -Basic and Applied Scientific Research	12.300	0	18,002	0	0	0	0	0	0	0	18,002
Direct -Basic and Applied Scientific Research	12.300	182,525	0	0	0	0	0	0	0	0	182,525
Direct -Basic and Applied Scientific Research	12.300	50,838	0	0	0	0	0	0	0	0	50,838
Direct -Basic and Applied Scientific Research	12.300	216,504	0	0	0	0	0	0	0	0	216,504
Direct -Basic and Applied Scientific Research	12.300	1,558,866	0	0	0	0	0	0	0	0	1,558,866
Direct -Basic and Applied Scientific Research	12.300	47,129	0	0	0	0	0	0	0	0	47,129
Direct -Basic and Applied Scientific Research	12.300	150,765	0	0	0	0	0	0	0	0	150,765

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<b><i>Research and Development Cluster</i></b>											
Direct -Basic and Applied Scientific Research	12.300	194,175	0	0	0	0	0	0	0	0	194,175
Direct -Basic and Applied Scientific Research	12.300	67,285	0	0	0	0	0	0	0	0	67,285
Pass Through ADVANCED MATERIAL & DEVICES INC - Basic and Applied Scientific Research - Contract No.: AMAD-01-08	12.300	31,802	0	0	0	0	0	0	0	0	31,802
Pass Through ADVANCED MATERIAL & DEVICES INC - Basic and Applied Scientific Research - Contract No.: AMAD-02-08	12.300	13,753	0	0	0	0	0	0	0	0	13,753
Pass Through TDA RESEARCH -Basic and Applied Scientific Research - Contract No.: SP.1587.UNR.12.01	12.300	35,000	0	0	0	0	0	0	0	0	35,000
<b>Total for Department Of The Navy</b>		<b>2,610,992</b>	<b>18,002</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,628,994</b>
<b>Office Of The Secretary Of Defense</b>											
Direct -Basic Scientific Research - Combating Weapons of Mass Destruction	12.351	40,777	0	0	0	0	0	0	0	0	40,777
Direct -Basic Scientific Research - Combating Weapons of Mass Destruction	12.351	0	142,325	0	0	0	0	0	0	0	142,325
Pass Through HY-TECH RESEARCH CORP -Basic Scientific Research - Combating Weapons of Mass Destruction - Contract No.: 1111005	12.351	29,936	0	0	0	0	0	0	0	0	29,936
Pass Through ARRA-SEI GROUP INC -Basic, Applied, and Advanced Research in Science and Engineering - Contract No.: SEI-10-TECHVAL#35014	12.630	48,527	0	0	0	0	0	0	0	0	48,527
<b>Total for Office Of The Secretary Of Defense</b>		<b>119,240</b>	<b>142,325</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>261,565</b>
<b>U.s. Army Medical Command</b>											
Direct -Military Medical Research and Development	12.420	21,061	0	0	0	0	0	0	0	0	21,061
Direct -Military Medical Research and Development	12.420	17,178	0	0	0	0	0	0	0	0	17,178

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	<b>CFDA Number</b>	<b>UNR</b>	<b>UNLV</b>	<b>DRI</b>	<b>NSC</b>	<b>CSN</b>	<b>GBC</b>	<b>TMCC</b>	<b>WNC</b>	<b>SYSTEM</b>	<b>Total</b>
<i>Research and Development Cluster</i>											
Direct -Military Medical Research and Development	12.420	508,876	0	0	0	0	0	0	0	0	<b>508,876</b>
Pass Through DOD-ARMY/CULT RES SUPP J.GRANT - Military Medical Research and Development - Contract No.: W81XWH-10-2-0032/T09	12.420	0	0	36,952	0	0	0	0	0	0	<b>36,952</b>
Pass Through DOD-ARMY/ICRMP GRANT SUPP-T12 - Military Medical Research and Development - Contract No.: W81XWH-10-2-0032/T12	12.420	0	0	73,341	0	0	0	0	0	0	<b>73,341</b>
Pass Through DOD-ARMY/IGF-I RECEPTOR PATH - Military Medical Research and Development - Contract No.: W81XWH-09-1-0551	12.420	0	0	10,020	0	0	0	0	0	0	<b>10,020</b>
Pass Through DOD-ARMY/IPS CELL THERAPY -Military Medical Research and Development - Contract No.: W81XWH-10-1-0046	12.420	0	0	664,286	0	0	0	0	0	0	<b>664,286</b>
Pass Through DOD-ARMY/ITAMI SUBAWARD-RTI - Military Medical Research and Development - Contract No.: W81XWH-11-2-0220	12.420	0	0	272,888	0	0	0	0	0	0	<b>272,888</b>
Pass Through DOD-ARMY/MALDI-MS TISSUE IM - Military Medical Research and Development - Contract No.: W81XWH-11-1-0438	12.420	0	0	738,409	0	0	0	0	0	0	<b>738,409</b>
Pass Through DOD-ARMY/NRHP LINCOLN HIWAY-T7 - Military Medical Research and Development - Contract No.: W81XWH-10-2-0032/T07	12.420	0	0	35,028	0	0	0	0	0	0	<b>35,028</b>
Pass Through DOD-ARMY/PD-TESS PHASE 2 T-46 - Military Medical Research and Development - Contract No.: DAMD17-00-2-0004/T46	12.420	0	0	115,247	0	0	0	0	0	0	<b>115,247</b>
Pass Through DOD-ARMY/PD-TESS PHASE 6/T-010 - Military Medical Research and Development - Contract No.: W81XWH-10-2-0032/T10	12.420	0	0	15,619	0	0	0	0	0	0	<b>15,619</b>
Pass Through DOD-ARMY/PD-TESS PHASE 7/T-06 - Military Medical Research and Development - Contract No.: W81XWH-10-2-0032/T06	12.420	0	0	19,838	0	0	0	0	0	0	<b>19,838</b>
Pass Through DOD-ARMY/REV&INVENTORY DPG- T11 -Military Medical Research and Development - Contract No.: W81XWH-10-2-0032/T11	12.420	0	0	26,318	0	0	0	0	0	0	<b>26,318</b>

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<b><i>Research and Development Cluster</i></b>											
Pass Through DOD-ARMY/TEST-TRAIN SUPP T47 - Military Medical Research and Development - Contract No.: DAMD17-00-2-0004/T47	12.420	0	0	147,859	0	0	0	0	0	0	147,859
Pass Through DOD-ARMY/WHITE SAGE 2012-T13 - Military Medical Research and Development - Contract No.: W81XWH-10-2-0032/T13	12.420	0	0	2,581	0	0	0	0	0	0	2,581
<b>Total for U.s. Army Medical Command</b>		<b>547,115</b>	<b>0</b>	<b>2,158,386</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,705,501</b>
<b>U.s. Army Materiel Command</b>											
Direct -Basic Scientific Research	12.431	0	76,715	0	0	0	0	0	0	0	76,715
Direct -Basic Scientific Research	12.431	103,666	0	0	0	0	0	0	0	0	103,666
Direct -Basic Scientific Research	12.431	24,380	0	0	0	0	0	0	0	0	24,380
Pass Through DOD/ARMY CARBON SEQUESTER USMC -Basic Scientific Research - Contract No.: W911NF- 09-1-0560	12.431	0	0	75,932	0	0	0	0	0	0	75,932
Pass Through DOD/ARMY DESERT TERRAIN FRCAST - Basic Scientific Research - Contract No.: DAAD19-03-1- 0159	12.431	0	0	2,176	0	0	0	0	0	0	2,176
Pass Through DOD-ARMY/GMOE II FABRICATION - Basic Scientific Research - Contract No.: W911NF-09-1- 0256	12.431	0	0	827,832	0	0	0	0	0	0	827,832
Pass Through DOD-ARMY/GMOE SUPPORT WORKSHOP -Basic Scientific Research - Contract No.: W911NF-10-1-0203	12.431	0	0	12,366	0	0	0	0	0	0	12,366
Pass Through DOD-ARMY/GMOE-SURINAME -Basic Scientific Research - Contract No.: W911NF-12-1-0067	12.431	0	0	13,887	0	0	0	0	0	0	13,887
Pass Through DOD-ARMY/YPG-DRAPER SUB-FY12 - Basic Scientific Research - Contract No.: W9124R-11-D- 0211/001	12.431	0	0	117,027	0	0	0	0	0	0	117,027
Pass Through DOD-ARMY/YPG-TEST COURSE/D-003 - Basic Scientific Research - Contract No.: W9124R-11-D- 0211/003	12.431	0	0	63,757	0	0	0	0	0	0	63,757

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<b>Research and Development Cluster</b>											
Pass Through DOD-ARO/GLOBAL MILITARY I-DEES - Basic Scientific Research - Contract No.: W911NF-08-1-0453	12.431	0	0	143,253	0	0	0	0	0	0	143,253
Pass Through EXPONENT, INC. -Basic Scientific Research - Contract No.: S79-1182	12.431	1	0	0	0	0	0	0	0	0	1
Pass Through Yale Univ -Basic Scientific Research - Contract No.: C13J11496(J00210)	12.431	0	56,283	0	0	0	0	0	0	0	56,283
<b>Total for U.s. Army Materiel Command</b>		<b>128,047</b>	<b>132,998</b>	<b>1,256,230</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,517,275</b>
<b>Department Of The Air Force</b>											
Direct -Air Force Defense Research Sciences Program	12.800	53,533	0	0	0	0	0	0	0	0	53,533
Direct -Air Force Defense Research Sciences Program	12.800	567,915	0	0	0	0	0	0	0	0	567,915
Pass Through Washington Univ -Air Force Defense Research Sciences Program - Contract No.: WU-HT-11-08	12.800	0	9,961	0	0	0	0	0	0	0	9,961
<b>Total for Department Of The Air Force</b>		<b>621,448</b>	<b>9,961</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>631,409</b>
<b>National Security Agency</b>											
Direct -Information Security Grant Program	12.902	0	22,277	0	0	0	0	0	0	0	22,277
<b>Total for National Security Agency</b>		<b>0</b>	<b>22,277</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>22,277</b>
<b>Total for Department Of Defense</b>		<b>4,218,124</b>	<b>325,563</b>	<b>3,414,616</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,958,303</b>
<b>Department Of Education</b>											
<b>Office Of Elementary And Secondary Education</b>											
Pass Through US DEPT OF EDUCATION, CSN EMERGENCY MGT & RESPONSE PRJ FY 11 -Safe and Drug-Free Schools and Communities_National Programs - Contract No.: Q184T100127	84.184	0	0	0	0	258,969	0	0	0	0	258,969
Direct -English Language Acquisition State Grants	84.365	336,916	0	0	0	0	0	0	0	0	336,916

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<i>Research and Development Cluster</i>											
Direct -Mathematics and Science Partnerships	84.366	70,209	0	0	0	0	0	0	0	0	<b>70,209</b>
Pass Through Clark County School District -Mathematics and Science Partnerships - Contract No.: 6741012	84.366	0	14,191	0	0	0	0	0	0	0	<b>14,191</b>
Pass Through NV-DEPT OF EDUCATION -Mathematics and Science Partnerships - Contract No.: 12-706-40001	84.366	3,025	0	0	0	0	0	0	0	0	<b>3,025</b>
Pass Through NV-DEPT OF EDUCATION -Mathematics and Science Partnerships - Contract No.: 11-706-40002	84.366	13,196	0	0	0	0	0	0	0	0	<b>13,196</b>
Pass Through NV-DEPT OF EDUCATION -Mathematics and Science Partnerships - Contract No.: 11-706-40000	84.366	1	0	0	0	0	0	0	0	0	<b>1</b>
Pass Through NV-DEPT OF EDUCATION -Mathematics and Science Partnerships - Contract No.: 12-706-40002	84.366	113,618	0	0	0	0	0	0	0	0	<b>113,618</b>
Direct -Improving Teacher Quality State Grants	84.367	0	0	0	0	0	0	0	0	-1,890	<b>-1,890</b>
Direct -Improving Teacher Quality State Grants	84.367	0	0	0	0	0	0	0	0	2,690	<b>2,690</b>
Direct -Improving Teacher Quality State Grants	84.367	0	0	0	0	0	0	0	0	107,478	<b>107,478</b>
Direct -Improving Teacher Quality State Grants	84.367	0	0	0	0	0	0	0	0	261,001	<b>261,001</b>
Pass Through National Writing Project -Improving Teacher Quality State Grants - Contract No.: 92-NV02-SEED2012	84.367	0	4,987	0	0	0	0	0	0	0	<b>4,987</b>
Pass Through U.C. Berkley - Great Basin Writing Project - Improving Teacher Quality State Grants - Contract No.: 00-NV03-Seed2012	84.367	0	0	0	0	0	20,000	0	0	0	<b>20,000</b>
Pass Through UNIVERSITY OF CA BERKELEY - Improving Teacher Quality State Grants - Contract No.: 92-NV01-SEED2012	84.367	4,560	0	0	0	0	0	0	0	0	<b>4,560</b>
Pass Through WASHOE COUNTY SCHOOL DISTRICT- NV -Improving Teacher Quality State Grants - Contract No.: R534886	84.367	25,319	0	0	0	0	0	0	0	0	<b>25,319</b>

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<b><i>Research and Development Cluster</i></b>											
Pass Through NV-DEPT OF EDUCATION -Grants for State Assessments and Related Activities - Contract No.: OSP-11306PX	84.369	788	0	0	0	0	0	0	0	0	788
Pass Through CLARK CNTY SCH DIST -Striving Readers - Contract No.: PO 3000313217	84.371	115,540	0	0	0	0	0	0	0	0	115,540
Pass Through CLARK CNTY SCH DIST -Striving Readers - Contract No.: PO 3000298029	84.371	30,007	0	0	0	0	0	0	0	0	30,007
Pass Through WASHOE COUNTY SCHOOL DISTRICT-NV -Striving Readers - Contract No.: PO 317812	84.371	25,318	0	0	0	0	0	0	0	0	25,318
Pass Through WASHOE COUNTY SCHOOL DISTRICT-NV -Striving Readers - Contract No.: PO 316678	84.371	32,657	0	0	0	0	0	0	0	0	32,657
<b>Total for Office Of Elementary And Secondary Education</b>		<b>771,154</b>	<b>19,178</b>	<b>0</b>	<b>0</b>	<b>258,969</b>	<b>20,000</b>	<b>0</b>	<b>0</b>	<b>369,279</b>	<b>1,438,580</b>
<b>Office Of Postsecondary Education</b>											
Direct -TRIO Staff Training Program	84.103	0	472,748	0	0	0	0	0	0	0	472,748
Direct -Fund for the Improvement of Postsecondary Education	84.116	0	0	0	88,023	0	0	0	0	0	88,023
Pass Through WEBCOLLEGE FAST-TRACK 11 -Fund for the Improvement of Postsecondary Education - Contract No.: N/A	84.116	0	0	0	0	0	0	460,176	0	0	460,176
Direct -Business and International Education Projects	84.153	0	27,245	0	0	0	0	0	0	0	27,245
<b>Total for Office Of Postsecondary Education</b>		<b>0</b>	<b>499,993</b>	<b>0</b>	<b>88,023</b>	<b>0</b>	<b>0</b>	<b>460,176</b>	<b>0</b>	<b>0</b>	<b>1,048,192</b>
<b>Office Of Special Education And Rehabilitative Services</b>											
Pass Through NV-DEPT OF EDUCATION -Rehabilitation Services_Service Projects - Contract No.: OSP-11306PZ	84.128	1,008	0	0	0	0	0	0	0	0	1,008
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Assistive Technology - Contract No.: 19-001-80-9B9-13	84.224	64,311	0	0	0	0	0	0	0	0	64,311

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<b><i>Research and Development Cluster</i></b>											
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Assistive Technology - Contract No.: 19-001-80-9B9-12	84.224	5,611	0	0	0	0	0	0	0	0	5,611
Pass Through NV-DEPT OF EDUCATION -Special Education - State Personnel Development - Contract No.: OSP-11306QH	84.323	3,531	0	0	0	0	0	0	0	0	3,531
Direct -Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	84.325	0	185,532	0	0	0	0	0	0	0	185,532
Direct -Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	84.325	45,438	0	0	0	0	0	0	0	0	45,438
Direct -Special Education_Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	84.326	132,389	0	0	0	0	0	0	0	0	132,389
<b>Total for Office Of Special Education And Rehabilitative Services</b>		<b>252,288</b>	<b>185,532</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>437,820</b>
<b>Office Of Educational Research And Improvement</b>											
Pass Through NV-DEPT OF EDUCATION -Twenty-First Century Community Learning Centers - Contract No.: OSP-11306RJ	84.287	86,492	0	0	0	0	0	0	0	0	86,492
Pass Through NV-DEPT OF EDUCATION -Twenty-First Century Community Learning Centers - Contract No.: OSP-11306QD	84.287	11,673	0	0	0	0	0	0	0	0	11,673
Pass Through WASHOE COUNTY SCHOOL DISTRICT-NV -Twenty-First Century Community Learning Centers - Contract No.: OSP-1202058	84.287	10,074	0	0	0	0	0	0	0	0	10,074
Pass Through WASHOE COUNTY SCHOOL DISTRICT-NV -Twenty-First Century Community Learning Centers - Contract No.: OSP-1305051	84.287	10,332	0	0	0	0	0	0	0	0	10,332
<b>Total for Office Of Educational Research And Improvement</b>		<b>118,571</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>118,571</b>
<b>Institute Of Education Sciences</b>											
Direct -Research in Special Education	84.324	522,865	0	0	0	0	0	0	0	0	522,865
<b>Total for Institute Of Education Sciences</b>		<b>522,865</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>522,865</b>

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<i>Research and Development Cluster</i>											
<b>Total for Department Of Education</b>		1,664,878	704,703	0	88,023	258,969	20,000	460,176	0	369,279	3,566,028
<b>Department Of Energy</b>											
<b>Department Of Energy</b>											
Direct -Inventions and Innovations	81.036	176,822	0	0	0	0	0	0	0	0	176,822
Pass Through UT-BATTELLE, LLC -Inventions and Innovations - Contract No.: 4000107730	81.036	4,667	0	0	0	0	0	0	0	0	4,667
Pass Through NEVADA STATE OFFICE OF ENERGY, Nevada Retrofit Initiative -State Energy Program - Contract No.: DE-EE0004471	81.041	0	0	0	0	0	0	53,788	0	0	53,788
Pass Through NV State Energy Office -State Energy Program - Contract No.: DE-EE004471	81.041	0	38,108	0	0	0	0	0	0	0	38,108
Pass Through NV-GOVERNORS OFFICE -State Energy Program - Contract No.: DE-EE0004471	81.041	164,776	0	0	0	0	0	0	0	0	164,776
Direct -Office of Science Financial Assistance Program	81.049	73,814	0	0	0	0	0	0	0	0	73,814
Direct -Office of Science Financial Assistance Program	81.049	79,773	0	0	0	0	0	0	0	0	79,773
Direct -Office of Science Financial Assistance Program	81.049	67,386	0	0	0	0	0	0	0	0	67,386
Direct -Office of Science Financial Assistance Program	81.049	474,808	0	0	0	0	0	0	0	0	474,808
Direct -Office of Science Financial Assistance Program	81.049	0	66,677	0	0	0	0	0	0	0	66,677
Direct -Office of Science Financial Assistance Program	81.049	55,249	0	0	0	0	0	0	0	0	55,249
Direct -Office of Science Financial Assistance Program	81.049	288,452	0	0	0	0	0	0	0	0	288,452
Direct -Office of Science Financial Assistance Program	81.049	14,394	0	0	0	0	0	0	0	0	14,394

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<i>Research and Development Cluster</i>											
Direct -Office of Science Financial Assistance Program	81.049	0	0	0	0	0	0	0	0	168,523	<b>168,523</b>
Direct -Office of Science Financial Assistance Program	81.049	10,034	0	0	0	0	0	0	0	0	<b>10,034</b>
Direct -Office of Science Financial Assistance Program	81.049	102,713	0	0	0	0	0	0	0	0	<b>102,713</b>
Direct -Office of Science Financial Assistance Program	81.049	163,803	0	0	0	0	0	0	0	0	<b>163,803</b>
Direct -Office of Science Financial Assistance Program	81.049	60,365	0	0	0	0	0	0	0	0	<b>60,365</b>
Direct -Office of Science Financial Assistance Program	81.049	86,995	0	0	0	0	0	0	0	0	<b>86,995</b>
Direct -Office of Science Financial Assistance Program	81.049	119,120	0	0	0	0	0	0	0	0	<b>119,120</b>
Direct -Office of Science Financial Assistance Program	81.049	163,763	0	0	0	0	0	0	0	0	<b>163,763</b>
Pass Through DOE/CLOUD SUPERSATURATIONS - Office of Science Financial Assistance Program - Contract No.: DE-SC0009162	81.049	0	0	48,983	0	0	0	0	0	0	<b>48,983</b>
Pass Through DOE/ICE CLOUD SIZE DISTRIB -Office of Science Financial Assistance Program - Contract No.: DE- FG02-06ER64201	81.049	0	0	27,129	0	0	0	0	0	0	<b>27,129</b>
Pass Through DOE/NO. PACIFIC MESOSCALE AIR - Office of Science Financial Assistance Program - Contract No.: DE-SC0001337	81.049	0	0	6,935	0	0	0	0	0	0	<b>6,935</b>
Pass Through DOE/NV WATER DMV PH II-DATA -Office of Science Financial Assistance Program - Contract No.: DE- SC0005211	81.049	0	0	529,237	0	0	0	0	0	0	<b>529,237</b>
Pass Through DOE/REMOTE SENSING-ICE CLOUDS - Office of Science Financial Assistance Program - Contract No.: DE-SC0008871	81.049	0	0	159,300	0	0	0	0	0	0	<b>159,300</b>
Pass Through DOE/UNV UTAH/STORMVEX ASR DATA - Office of Science Financial Assistance Program - Contract No.: UNIVERSITY OF UTAH	81.049	0	0	15,009	0	0	0	0	0	0	<b>15,009</b>

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<i>Research and Development Cluster</i>											
Pass Through DOE-RADIOCHEM MICROBIAL COMMUN -Office of Science Financial Assistance Program - Contract No.: DE-SC0005306	81.049	0	0	375,285	0	0	0	0	0	0	<b>375,285</b>
Pass Through INL-BATTELLE ENERGY ALLIAN -Office of Science Financial Assistance Program - Contract No.: 00089911	81.049	97,576	0	0	0	0	0	0	0	0	<b>97,576</b>
Pass Through NATIONAL SECURITY TECHNOLOGIES - Office of Science Financial Assistance Program - Contract No.: 104778/TO#12	81.049	118,726	0	0	0	0	0	0	0	0	<b>118,726</b>
Pass Through NATIONAL SECURITY TECHNOLOGIES - Office of Science Financial Assistance Program - Contract No.: 104778/TO#13	81.049	62,103	0	0	0	0	0	0	0	0	<b>62,103</b>
Pass Through NATIONAL SECURITY TECHNOLOGIES - Office of Science Financial Assistance Program - Contract No.: 104778/TO#15	81.049	51,410	0	0	0	0	0	0	0	0	<b>51,410</b>
Pass Through NATIONAL SECURITY TECHNOLOGIES - Office of Science Financial Assistance Program - Contract No.: 104778/TO#9	81.049	55,796	0	0	0	0	0	0	0	0	<b>55,796</b>
Pass Through NATIONAL SECURITY TECHNOLOGIES - Office of Science Financial Assistance Program - Contract No.: 104778/TO#11	81.049	552,216	0	0	0	0	0	0	0	0	<b>552,216</b>
Pass Through NATIONAL SECURITY TECHNOLOGIES - Office of Science Financial Assistance Program - Contract No.: 104778/TO#10	81.049	24,305	0	0	0	0	0	0	0	0	<b>24,305</b>
Pass Through NATIONAL SECURITY TECHNOLOGIES - Office of Science Financial Assistance Program - Contract No.: 104778/TO#8	81.049	66,145	0	0	0	0	0	0	0	0	<b>66,145</b>
Pass Through NATIONAL SECURITY TECHNOLOGIES - Office of Science Financial Assistance Program - Contract No.: 104778/TO#7	81.049	79,423	0	0	0	0	0	0	0	0	<b>79,423</b>
Pass Through NATIONAL SECURITY TECHNOLOGIES - Office of Science Financial Assistance Program - Contract No.: 104778/TO#14	81.049	46,409	0	0	0	0	0	0	0	0	<b>46,409</b>
Pass Through NEI CORPORATION -Office of Science Financial Assistance Program - Contract No.: NEI-08-01	81.049	3,985	0	0	0	0	0	0	0	0	<b>3,985</b>

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<b><i>Research and Development Cluster</i></b>											
Pass Through QUEENS COLLEGE CUNY -Office of Science Financial Assistance Program - Contract No.: 47811-N	81.049	366,864	0	0	0	0	0	0	0	0	<b>366,864</b>
Pass Through Research Foundation of CUNY -Office of Science Financial Assistance Program - Contract No.: 47824-00-01	81.049	0	96,455	0	0	0	0	0	0	0	<b>96,455</b>
Pass Through STREAMLINE AUTOMATION LLC -Office of Science Financial Assistance Program - Contract No.: OSP-1011057	81.049	30,158	0	0	0	0	0	0	0	0	<b>30,158</b>
Pass Through UNIVERSITY OF ROCHESTER -Office of Science Financial Assistance Program - Contract No.: PO 415022-G	81.049	78,369	0	0	0	0	0	0	0	0	<b>78,369</b>
Pass Through UNIVERSITY OF ROCHESTER -Office of Science Financial Assistance Program - Contract No.: 414092-G	81.049	58,143	0	0	0	0	0	0	0	0	<b>58,143</b>
Pass Through DOE/NV RENEWABLE ENERGY CENTER -Conservation Research and Development - Contract No.: DE-EE0002221	81.086	0	0	4,942	0	0	0	0	0	0	<b>4,942</b>
Pass Through General Motors -Conservation Research and Development - Contract No.: TCS31944	81.086	0	139,602	0	0	0	0	0	0	0	<b>139,602</b>
Direct -Renewable Energy Research and Development	81.087	277,970	0	0	0	0	0	0	0	0	<b>277,970</b>
Direct -Renewable Energy Research and Development	81.087	427,023	0	0	0	0	0	0	0	0	<b>427,023</b>
Direct -Renewable Energy Research and Development	81.087	155,230	0	0	0	0	0	0	0	0	<b>155,230</b>
Direct -Renewable Energy Research and Development	81.087	24,923	0	0	0	0	0	0	0	0	<b>24,923</b>
Direct -Renewable Energy Research and Development	81.087	293,249	0	0	0	0	0	0	0	0	<b>293,249</b>
Direct -Renewable Energy Research and Development	81.087	328,460	0	0	0	0	0	0	0	0	<b>328,460</b>
Direct -Renewable Energy Research and Development	81.087	9,024	0	0	0	0	0	0	0	0	<b>9,024</b>

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<i>Research and Development Cluster</i>											
Direct -Renewable Energy Research and Development	81.087	108,601	0	0	0	0	0	0	0	0	<b>108,601</b>
Direct -Renewable Energy Research and Development	81.087	289,341	0	0	0	0	0	0	0	0	<b>289,341</b>
Direct -Renewable Energy Research and Development	81.087	474,666	0	0	0	0	0	0	0	0	<b>474,666</b>
Direct -Renewable Energy Research and Development	81.087	0	916,065	0	0	0	0	0	0	0	<b>916,065</b>
Pass Through ALLIANCE SUSTAINABLE ENRGY - Renewable Energy Research and Development - Contract No.: NAX-8-66014-03	81.087	16,210	0	0	0	0	0	0	0	0	<b>16,210</b>
Pass Through Amonix -Renewable Energy Research and Development - Contract No.: 71911505	81.087	0	20,039	0	0	0	0	0	0	0	<b>20,039</b>
Pass Through ARRA- -Renewable Energy Research and Development - Contract No.: N/A	81.087	0	972	0	0	0	0	0	0	0	<b>972</b>
Pass Through ARRA- -Renewable Energy Research and Development - Contract No.: DE-EE0002759	81.087	247,185	0	0	0	0	0	0	0	0	<b>247,185</b>
Pass Through ARRA- -Renewable Energy Research and Development - Contract No.: DE-EE0002748	81.087	413,931	0	0	0	0	0	0	0	0	<b>413,931</b>
Pass Through ARRA-ALTAROCK ENERGY INC - Renewable Energy Research and Development - Contract No.: OSP-11411GP	81.087	64,831	0	0	0	0	0	0	0	0	<b>64,831</b>
Pass Through ARRA-ARIZONA GEOLOGICAL SURVEY - Renewable Energy Research and Development - Contract No.: NV-EE0002850	81.087	315,365	0	0	0	0	0	0	0	0	<b>315,365</b>
Pass Through ARRA-BOISE STATE UNIVERSITY - Renewable Energy Research and Development - Contract No.: 014G106215-C	81.087	56,227	0	0	0	0	0	0	0	0	<b>56,227</b>
Pass Through ARRA-DOE/PLPT-GEOTHERMAL TASKS 1-12 -Renewable Energy Research and Development - Contract No.: PYRAMID LAKE PAIUTE TRIBE	81.087	0	0	255,591	0	0	0	0	0	0	<b>255,591</b>
Pass Through ARRA-DOE/REII/PILOT BIOREFINERY - Renewable Energy Research and Development - Contract No.: RENEWABLE ENERGY RESEARCH INSTITUTE	81.087	0	0	34,090	0	0	0	0	0	0	<b>34,090</b>

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<i>Research and Development Cluster</i>											
Pass Through ARRA-PYRAMID LAKE PAIUTE TRIBE - Renewable Energy Research and Development - Contract No.: 1005064	81.087	202,338	0	0	0	0	0	0	0	0	<b>202,338</b>
Pass Through DOE/ALGAL-RENEW ENERGY PH2-DAS - Renewable Energy Research and Development - Contract No.: DE-EE0000600	81.087	0	0	160,796	0	0	0	0	0	0	<b>160,796</b>
Pass Through DOE/EERE 4CAST COMPLEX TERRAIN - Renewable Energy Research and Development - Contract No.: DE-EE0000272	81.087	0	0	382,210	0	0	0	0	0	0	<b>382,210</b>
Pass Through DOE/GTI DAS HTC -Renewable Energy Research and Development - Contract No.: GAS TECHNOLOGY INSTITUTE	81.087	0	0	63,608	0	0	0	0	0	0	<b>63,608</b>
Pass Through DOE/REEF PH II-HOUSE HVAC-FAB - Renewable Energy Research and Development - Contract No.: DE-EE0003248	81.087	0	0	79,217	0	0	0	0	0	0	<b>79,217</b>
Pass Through Geothermal Energy Project 1 -Renewable Energy Research and Development - Contract No.: N/A	81.087	0	0	0	0	0	0	156,239	0	0	<b>156,239</b>
Pass Through MIDWEST RESEARCH INST-NREL - Renewable Energy Research and Development - Contract No.: NAX-9-66014-05	81.087	6,090	0	0	0	0	0	0	0	0	<b>6,090</b>
Pass Through MIDWEST RESEARCH INST-NREL - Renewable Energy Research and Development - Contract No.: NAX-9-66014-06	81.087	38,334	0	0	0	0	0	0	0	0	<b>38,334</b>
Pass Through MIDWEST RESEARCH INST-NREL - Renewable Energy Research and Development - Contract No.: NXL-9-88328-01	81.087	139,996	0	0	0	0	0	0	0	0	<b>139,996</b>
Pass Through SALT LAKE COMMUNITY COLLEGE, Rocky Mtn Solar Training 13 -Renewable Energy Research and Development - Contract No.: DE-EE0005677	81.087	0	0	0	0	0	0	1,210	0	0	<b>1,210</b>
Pass Through TEMPLE UNIVERSITY -Renewable Energy Research and Development - Contract No.: 251192-UNR	81.087	326	0	0	0	0	0	0	0	0	<b>326</b>
Pass Through U.S. Department of Energy - Geothermal Demonstration Project -Renewable Energy Research and Development - Contract No.: DE-EE0003299	81.087	0	0	0	0	0	98,352	0	0	0	<b>98,352</b>
Pass Through UNIVERSITY OF UTAH -Renewable Energy Research and Development - Contract No.: 10025002-UNR/PO15098	81.087	44,545	0	0	0	0	0	0	0	0	<b>44,545</b>

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<i>Research and Development Cluster</i>											
Direct -Fossil Energy Research and Development	81.089	113,739	0	0	0	0	0	0	0	0	<b>113,739</b>
Pass Through DOE/GTI/COAL-BIO EAF/OAL TSK 2 - Fossil Energy Research and Development - Contract No.: GAS TECHNOLOGY INSTITUTE	81.089	0	0	96,250	0	0	0	0	0	0	<b>96,250</b>
Pass Through MIT -Fossil Energy Research and Development - Contract No.: 5710002487	81.089	0	14,295	0	0	0	0	0	0	0	<b>14,295</b>
Direct -Office of Environmental Waste Processing	81.104	700,954	0	0	0	0	0	0	0	0	<b>700,954</b>
Direct -Stewardship Science Grant Program	81.112	0	672,823	0	0	0	0	0	0	0	<b>672,823</b>
Direct -Stewardship Science Grant Program	81.112	28,311	0	0	0	0	0	0	0	0	<b>28,311</b>
Direct -Stewardship Science Grant Program	81.112	79,553	0	0	0	0	0	0	0	0	<b>79,553</b>
Direct -Stewardship Science Grant Program	81.112	317,373	0	0	0	0	0	0	0	0	<b>317,373</b>
Direct -Stewardship Science Grant Program	81.112	50,809	0	0	0	0	0	0	0	0	<b>50,809</b>
Pass Through SANDIA NATL LAB -Stewardship Science Grant Program - Contract No.: 939165	81.112	2,234	0	0	0	0	0	0	0	0	<b>2,234</b>
Pass Through UNIVERSITY OF ROCHESTER - Stewardship Science Grant Program - Contract No.: 415934-G/UR5-28850	81.112	11,347	0	0	0	0	0	0	0	0	<b>11,347</b>
Direct -Defense Nuclear Nonproliferation Research	81.113	149,113	0	0	0	0	0	0	0	0	<b>149,113</b>
Direct -Defense Nuclear Nonproliferation Research	81.113	181,262	0	0	0	0	0	0	0	0	<b>181,262</b>
Direct -Defense Nuclear Nonproliferation Research	81.113	2,642,171	0	0	0	0	0	0	0	0	<b>2,642,171</b>
Direct -Defense Nuclear Nonproliferation Research	81.113	58,356	0	0	0	0	0	0	0	0	<b>58,356</b>

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<i>Research and Development Cluster</i>											
Pass Through UC Berkeley -Defense Nuclear Nonproliferation Research - Contract No.: 00007635	81.113	0	405,611	0	0	0	0	0	0	0	<b>405,611</b>
Pass Through ARRA-NEVADA POWER -Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance - Contract No.: POS 3013619/1024090	81.117	95,678	0	0	0	0	0	0	0	0	<b>95,678</b>
Pass Through NV-GOVERNORS OFFICE -Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance - Contract No.: DE-EE0005697	81.117	74,224	0	0	0	0	0	0	0	0	<b>74,224</b>
Pass Through Strategic Energy Innovation -Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance - Contract No.: N/A	81.117	0	371	0	0	0	0	0	0	0	<b>371</b>
Pass Through NV-GOVERNORS OFFICE -State Energy Program Special Projects - Contract No.: DE-EE0005461	81.119	201,955	0	0	0	0	0	0	0	0	<b>201,955</b>
Direct -Nuclear Energy Research, Development and Demonstration	81.121	203,754	0	0	0	0	0	0	0	0	<b>203,754</b>
Direct -Nuclear Energy Research, Development and Demonstration	81.121	223,650	0	0	0	0	0	0	0	0	<b>223,650</b>
Pass Through Battelle Energy Alliance -Nuclear Energy Research, Development and Demonstration - Contract No.: 129169	81.121	0	224,614	0	0	0	0	0	0	0	<b>224,614</b>
Pass Through Battelle Energy Alliance -Nuclear Energy Research, Development and Demonstration - Contract No.: 129617	81.121	0	102,228	0	0	0	0	0	0	0	<b>102,228</b>
Pass Through ARRA- -Electricity Delivery and Energy Reliability, Research, Development and Analysis - Contract No.: N/A	81.122	0	957,009	0	0	0	0	0	0	0	<b>957,009</b>
Pass Through ARRA-University of Minnesota -Electricity Delivery and Energy Reliability, Research, Development and Analysis - Contract No.: A000211561	81.122	0	18,112	0	0	0	0	0	0	0	<b>18,112</b>
Pass Through DOE/HEI/SWRI/ACES-EAF -Predictive Science Academic Alliance Program - Contract No.: HEALTH EFFECTS INSTITUTE	81.124	0	0	117,047	0	0	0	0	0	0	<b>117,047</b>

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<b>Research and Development Cluster</b>											
Direct -Advanced Research and Projects Agency – Energy Financial Assistance Program	81.135	0	17,229	0	0	0	0	0	0	0	17,229
<b>Total for Department Of Energy</b>		<b>12,866,910</b>	<b>3,690,210</b>	<b>2,355,629</b>	<b>0</b>	<b>0</b>	<b>98,352</b>	<b>211,237</b>	<b>0</b>	<b>168,523</b>	<b>19,390,861</b>
<b>Total for Department Of Energy</b>		<b>12,866,910</b>	<b>3,690,210</b>	<b>2,355,629</b>	<b>0</b>	<b>0</b>	<b>98,352</b>	<b>211,237</b>	<b>0</b>	<b>168,523</b>	<b>19,390,861</b>
<b>Department Of Health And Human Services</b>											
<b>Office Of The Secretary</b>											
Direct -Teenage Pregnancy Prevention Program	93.297	0	649,001	0	0	0	0	0	0	0	649,001
Pass Through Southern NV Health District -Teenage Pregnancy Prevention Program - Contract No.: N/A	93.297	0	93,832	0	0	0	0	0	0	0	93,832
<b>Total for Office Of The Secretary</b>		<b>0</b>	<b>742,833</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>742,833</b>
<b>Administration For Children And Families</b>											
Pass Through Clark County Family Services -Promoting Safe and Stable Families - Contract No.: 602467-11	93.556	0	83,109	0	0	0	0	0	0	0	83,109
Pass Through WASHOE COUNTY SCHOOL DISTRICT-NV -Promoting Safe and Stable Families - Contract No.: R535140	93.556	1,196	0	0	0	0	0	0	0	0	1,196
Pass Through WASHOE COUNTY SCHOOL DISTRICT-NV -Promoting Safe and Stable Families - Contract No.: PO#516311	93.556	807	0	0	0	0	0	0	0	0	807
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Community Services Block Grant_Discretionary Awards - Contract No.: OSP-12208BA	93.570	-62,223	0	0	0	0	0	0	0	0	-62,223
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Children's Justice Grants to States - Contract No.: CJA-13-047	93.643	516	0	0	0	0	0	0	0	0	516
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Children's Justice Grants to States - Contract No.: CJA3145/11-SFY11-029	93.643	-517	0	0	0	0	0	0	0	0	-517
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Children's Justice Grants to States - Contract No.: G-1101NVCJA1	93.643	3,413	0	0	0	0	0	0	0	0	3,413

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<b><i>Research and Development Cluster</i></b>											
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Stephanie Tubbs Jones Child Welfare Services Program - Contract No.: 13196	93.645	351,869	0	0	0	0	0	0	0	0	<b>351,869</b>
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Stephanie Tubbs Jones Child Welfare Services Program - Contract No.: OSP-12209AP	93.645	26,248	0	0	0	0	0	0	0	0	<b>26,248</b>
Pass Through Nevada Division of Child & Family Services - Child Welfare Research Training or Demonstration - Contract No.: N/A	93.648	0	57,910	0	0	0	0	0	0	0	<b>57,910</b>
Pass Through Nevada Division of Child & Family Services - Child Welfare Research Training or Demonstration - Contract No.: 13198	93.648	0	407,087	0	0	0	0	0	0	0	<b>407,087</b>
<b>Total for Administration For Children And Families</b>		<b>321,309</b>	<b>548,106</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>869,415</b>
<b>Health Resources And Services Administration</b>											
Direct -Area Health Education Centers Point of Service Maintenance and Enhancement Awards	93.107	15,409	0	0	0	0	0	0	0	0	<b>15,409</b>
Direct -Area Health Education Centers Point of Service Maintenance and Enhancement Awards	93.107	133,400	0	0	0	0	0	0	0	0	<b>133,400</b>
Pass Through UNIVERSITY OF CALIFORNIA-SAN FRANCISCO -AIDS Education and Training Centers - Contract No.: 6184SC	93.145	12,996	0	0	0	0	0	0	0	0	<b>12,996</b>
Pass Through UNIVERSITY OF CALIFORNIA-SAN FRANCISCO -AIDS Education and Training Centers - Contract No.: 6184SC-07	93.145	276,979	0	0	0	0	0	0	0	0	<b>276,979</b>
Direct -Coordinated Services and Access to Research for Women, Infants, Children, and Youth	93.153	105,218	0	0	0	0	0	0	0	0	<b>105,218</b>
Direct -Geriatric Training for Physicians, Dentists and Behavioral/Mental Health Professionals	93.156	1,362	0	0	0	0	0	0	0	0	<b>1,362</b>
Direct -Geriatric Training for Physicians, Dentists and Behavioral/Mental Health Professionals	93.156	84,499	0	0	0	0	0	0	0	0	<b>84,499</b>
Direct -Geriatric Training for Physicians, Dentists and Behavioral/Mental Health Professionals	93.156	29,173	0	0	0	0	0	0	0	0	<b>29,173</b>

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<i>Research and Development Cluster</i>											
Direct -Grants to States for Loan Repayment Program	93.165	20,278	0	0	0	0	0	0	0	0	<b>20,278</b>
Direct -Grants to States for Loan Repayment Program	93.165	45,834	0	0	0	0	0	0	0	0	<b>45,834</b>
Direct -State Rural Hospital Flexibility Program	93.241	276,107	0	0	0	0	0	0	0	0	<b>276,107</b>
Direct -State Rural Hospital Flexibility Program	93.241	180,539	0	0	0	0	0	0	0	0	<b>180,539</b>
Direct -State Rural Hospital Flexibility Program	93.241	-64	0	0	0	0	0	0	0	0	<b>-64</b>
Direct -Advanced Nursing Education Grant Program	93.247	53,128	0	0	0	0	0	0	0	0	<b>53,128</b>
Direct -Advanced Nursing Education Grant Program	93.247	201,718	0	0	0	0	0	0	0	0	<b>201,718</b>
Pass Through San Diego St Univ Research Fdn -Public Health Training Centers Program - Contract No.: 56483AP13647803212	93.249	0	53,785	0	0	0	0	0	0	0	<b>53,785</b>
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Universal Newborn Hearing Screening - Contract No.: OSP-1192092	93.251	7,874	0	0	0	0	0	0	0	0	<b>7,874</b>
Direct -Grants for Education, Prevention, and Early Detection of Radiogenic Cancers and Diseases	93.257	166,330	0	0	0	0	0	0	0	0	<b>166,330</b>
Direct -Grants for Education, Prevention, and Early Detection of Radiogenic Cancers and Diseases	93.257	-1	0	0	0	0	0	0	0	0	<b>-1</b>
Direct -Grants for Education, Prevention, and Early Detection of Radiogenic Cancers and Diseases	93.257	-30	0	0	0	0	0	0	0	0	<b>-30</b>
Direct -Grants for Education, Prevention, and Early Detection of Radiogenic Cancers and Diseases	93.257	11,662	0	0	0	0	0	0	0	0	<b>11,662</b>
Direct -Grants for Education, Prevention, and Early Detection of Radiogenic Cancers and Diseases	93.257	58,711	0	0	0	0	0	0	0	0	<b>58,711</b>
Direct -Small Rural Hospital Improvement Grant Program	93.301	43,379	0	0	0	0	0	0	0	0	<b>43,379</b>

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

	<b>CFDA Number</b>	<b>UNR</b>	<b>UNLV</b>	<b>DRI</b>	<b>NSC</b>	<b>CSN</b>	<b>GBC</b>	<b>TMCC</b>	<b>WNC</b>	<b>SYSTEM</b>	<b>Total</b>
<i>Research and Development Cluster</i>											
Direct -Small Rural Hospital Improvement Grant Program	93.301	76,754	0	0	0	0	0	0	0	0	<b>76,754</b>
Direct -ARRA Grants for Training in Primary Care Medicine and Dentistry Training and Enhancement	93.403	0	175,042	0	0	0	0	0	0	0	<b>175,042</b>
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -State Primary Care Offices - Contract No.: HD12218	93.414	42,315	0	0	0	0	0	0	0	0	<b>42,315</b>
Pass Through FAMILY TIES OF NV -Affordable Care Act (ACA) – Family to Family Health Information Centers - Contract No.: OSP-12208CB-1	93.504	9,775	0	0	0	0	0	0	0	0	<b>9,775</b>
Direct -Grants for Primary Care Training and Enhancement	93.884	57,211	0	0	0	0	0	0	0	0	<b>57,211</b>
Direct -Grants for Primary Care Training and Enhancement	93.884	73,453	0	0	0	0	0	0	0	0	<b>73,453</b>
Direct -Health Care and Other Facilities	93.887	548,903	0	0	0	0	0	0	0	0	<b>548,903</b>
Direct -Health Care and Other Facilities	93.887	68,903	0	0	0	0	0	0	0	0	<b>68,903</b>
Direct -Health Care and Other Facilities	93.887	0	0	0	0	0	0	0	0	14,700	<b>14,700</b>
Direct -Specially Selected Health Projects	93.888	0	0	0	417,939	0	0	0	0	0	<b>417,939</b>
Direct -Grants to States for Operation of Offices of Rural Health	93.913	170,165	0	0	0	0	0	0	0	0	<b>170,165</b>
Direct -Grants to States for Operation of Offices of Rural Health	93.913	16,312	0	0	0	0	0	0	0	0	<b>16,312</b>
Pass Through NO NEVADA HOPES -HIV Care Formula Grants - Contract No.: OSP-1304010	93.917	8,820	0	0	0	0	0	0	0	0	<b>8,820</b>
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -HIV Care Formula Grants - Contract No.: HD 13133	93.917	269	0	0	0	0	0	0	0	0	<b>269</b>

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

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<b><i>Research and Development Cluster</i></b>											
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -HIV Care Formula Grants - Contract No.: HD 12084	93.917	4,862	0	0	0	0	0	0	0	0	4,862
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -HIV Care Formula Grants - Contract No.: HD 10197	93.917	-4	0	0	0	0	0	0	0	0	-4
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -HIV Care Formula Grants - Contract No.: HD 13092	93.917	31,041	0	0	0	0	0	0	0	0	31,041
Direct -Prevention and Public Health Fund (PPHF) Public Health Traineeships	93.964	1,242	0	0	0	0	0	0	0	0	1,242
Direct -PPHF-2012 Geriatric Education Centers	93.969	81,245	0	0	0	0	0	0	0	0	81,245
Direct -PPHF-2012 Geriatric Education Centers	93.969	-79	0	0	0	0	0	0	0	0	-79
Direct -PPHF-2012 Geriatric Education Centers	93.969	360,263	0	0	0	0	0	0	0	0	360,263
Pass Through Nevada Department of Health & Human Services -Maternal and Child Health Services Block Grant to the States - Contract No.: 12062	93.994	0	1,467	0	0	0	0	0	0	0	1,467
Pass Through Nevada Department of Health & Human Services -Maternal and Child Health Services Block Grant to the States - Contract No.: 13020	93.994	0	12,767	0	0	0	0	0	0	0	12,767
<b>Total for Health Resources And Services Administration</b>		<b>3,275,951</b>	<b>243,061</b>	<b>0</b>	<b>417,939</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>14,700</b>	<b>3,951,651</b>
<b>Centers For Disease Control And Prevention</b>											
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Public Health Emergency Preparedness - Contract No.: HD 09096	93.069	-290	0	0	0	0	0	0	0	0	-290
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Public Health Emergency Preparedness - Contract No.: HD 13011	93.069	539,762	0	0	0	0	0	0	0	0	539,762
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Public Health Emergency Preparedness - Contract No.: HD 12152L	93.069	44,159	0	0	0	0	0	0	0	0	44,159

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	<b>CFDA Number</b>	<b>UNR</b>	<b>UNLV</b>	<b>DRI</b>	<b>NSC</b>	<b>CSN</b>	<b>GBC</b>	<b>TMCC</b>	<b>WNC</b>	<b>SYSTEM</b>	<b>Total</b>
<i>Research and Development Cluster</i>											
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Public Health Emergency Preparedness - Contract No.: HD 12059-1	93.069	214,050	0	0	0	0	0	0	0	0	<b>214,050</b>
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Public Health Emergency Preparedness - Contract No.: HD 13133	93.069	192	0	0	0	0	0	0	0	0	<b>192</b>
Direct -Birth Defects and Developmental Disabilities - Prevention and Surveillance	93.073	95,055	0	0	0	0	0	0	0	0	<b>95,055</b>
Direct -Birth Defects and Developmental Disabilities - Prevention and Surveillance	93.073	260,653	0	0	0	0	0	0	0	0	<b>260,653</b>
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Project Grants and Cooperative Agreements for Tuberculosis Control Programs - Contract No.: MEMO	93.116	14,606	0	0	0	0	0	0	0	0	<b>14,606</b>
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Project Grants and Cooperative Agreements for Tuberculosis Control Programs - Contract No.: HD 11185-1	93.116	-381	0	0	0	0	0	0	0	0	<b>-381</b>
Direct -Occupational Safety and Health Program	93.262	165,565	0	0	0	0	0	0	0	0	<b>165,565</b>
Direct -Occupational Safety and Health Program	93.262	207,855	0	0	0	0	0	0	0	0	<b>207,855</b>
Pass Through UNIVERSITY OF CA LOS ANGELES - Occupational Safety and Health Program - Contract No.: 1930 G QA311	93.262	5,351	0	0	0	0	0	0	0	0	<b>5,351</b>
Direct -Centers for Disease Control and Prevention_ Investigations and Technical Assistance	93.283	21,354	0	0	0	0	0	0	0	0	<b>21,354</b>
Direct -Centers for Disease Control and Prevention_ Investigations and Technical Assistance	93.283	11,851	0	0	0	0	0	0	0	0	<b>11,851</b>
Pass Through ASSN MATERNAL & CHILD -Centers for Disease Control and Prevention_ Investigations and Technical Assistance - Contract No.: 2013-05-0521-02	93.283	776	0	0	0	0	0	0	0	0	<b>776</b>
Pass Through Nv-Dept of Health & Human Srvc -Centers for Disease Control and Prevention_ Investigations and Technical Assistance - Contract No.: NONE	93.283	0	156,239	0	0	0	0	0	0	0	<b>156,239</b>

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

	<b>CFDA Number</b>	<b>UNR</b>	<b>UNLV</b>	<b>DRI</b>	<b>NSC</b>	<b>CSN</b>	<b>GBC</b>	<b>TMCC</b>	<b>WNC</b>	<b>SYSTEM</b>	<b>Total</b>
<i>Research and Development Cluster</i>											
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Centers for Disease Control and Prevention_Investigations and Technical Assistance - Contract No.: HD 12184	93.283	82,986	0	0	0	0	0	0	0	0	<b>82,986</b>
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Centers for Disease Control and Prevention_Investigations and Technical Assistance - Contract No.: HD11188	93.283	-138	0	0	0	0	0	0	0	0	<b>-138</b>
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Centers for Disease Control and Prevention_Investigations and Technical Assistance - Contract No.: HD12128	93.283	4,550	0	0	0	0	0	0	0	0	<b>4,550</b>
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Centers for Disease Control and Prevention_Investigations and Technical Assistance - Contract No.: HD 13055	93.283	15,412	0	0	0	0	0	0	0	0	<b>15,412</b>
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Centers for Disease Control and Prevention_Investigations and Technical Assistance - Contract No.: OSP-12208CJ	93.283	182,452	0	0	0	0	0	0	0	0	<b>182,452</b>
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Centers for Disease Control and Prevention_Investigations and Technical Assistance - Contract No.: HD 12164	93.283	42,900	0	0	0	0	0	0	0	0	<b>42,900</b>
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Centers for Disease Control and Prevention_Investigations and Technical Assistance - Contract No.: HD 10232	93.283	-159	0	0	0	0	0	0	0	0	<b>-159</b>
Pass Through Southern NV Health District -Centers for Disease Control and Prevention_Investigations and Technical Assistance - Contract No.: 13148	93.283	0	1,515	0	0	0	0	0	0	0	<b>1,515</b>
Pass Through American Indian Dev -Centers for Disease Control and Prevention -Affordable Care Act (ACA) - Communities Putting Prevention to Work - Contract No.: 51313150	93.520	0	9,726	0	0	0	0	0	0	0	<b>9,726</b>
Pass Through Southern NV Health District -Centers for Disease Control and Prevention -Affordable Care Act (ACA) - Communities Putting Prevention to Work - Contract No.: NONE	93.520	0	18,791	0	0	0	0	0	0	0	<b>18,791</b>

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<b><i>Research and Development Cluster</i></b>											
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	140,254	0	0	0	0	0	0	0	0	140,254
Pass Through SOUTHERN NEVADA HEALTH DISTRICT -ARRA - Prevention and Wellness – Communities Putting Prevention to Work Funding Opportunities Announcement (FOA) - Contract No.: OSP-1192977	93.724	261,566	0	0	0	0	0	0	0	0	261,566
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.: HD 13038	93.735	408,077	0	0	0	0	0	0	0	0	408,077
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	122,231	0	0	0	0	0	0	0	0	122,231
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Cooperative Agreements to Support Comprehensive School Health Programs to Prevent the Spread of HIV and Other Important Health Problems - Contract No.: HD 13055	93.938	29,772	0	0	0	0	0	0	0	0	29,772
Pass Through SOUTHERN NEVADA HEALTH DISTRICT -HIV Prevention Activities_Non-Governmental Organization Based - Contract No.: OSP 1195050	93.939	-4	0	0	0	0	0	0	0	0	-4
Direct -Cooperative Agreements for State-Based Diabetes Control Programs and Evaluation of Surveillance Systems	93.988	93,945	0	0	0	0	0	0	0	0	93,945
Pass Through YERINGTON PAIUTE TRIBE -Cooperative Agreements for State-Based Diabetes Control Programs and Evaluation of Surveillance Systems - Contract No.: OSP-1510683	93.988	56,700	0	0	0	0	0	0	0	0	56,700
<b>Total for Centers For Disease Control And Prevention</b>		<b>3,021,102</b>	<b>186,271</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,207,373</b>

**Substance Abuse And Mental Health Services Administration**

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

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<b><i>Research and Development Cluster</i></b>											
Direct -Substance Abuse and Mental Health Services_Projects of Regional and National Significance	93.243	260,656	0	0	0	0	0	0	0	0	<b>260,656</b>
Direct -Substance Abuse and Mental Health Services_Projects of Regional and National Significance	93.243	330,647	0	0	0	0	0	0	0	0	<b>330,647</b>
Direct -Substance Abuse and Mental Health Services_Projects of Regional and National Significance	93.243	15,094	0	0	0	0	0	0	0	0	<b>15,094</b>
Pass Through Clark County Court -Substance Abuse and Mental Health Services_Projects of Regional and National Significance - Contract No.: 601979-10	93.243	0	27,578	0	0	0	0	0	0	0	<b>27,578</b>
Pass Through EDUCATIONAL DEVELOPMENT CENTER -Substance Abuse and Mental Health Services_Projects of Regional and National Significance - Contract No.: 11210 UNR_9	93.243	716,994	0	0	0	0	0	0	0	0	<b>716,994</b>
Pass Through EDUCATIONAL DEVELOPMENT CENTER -Substance Abuse and Mental Health Services_Projects of Regional and National Significance - Contract No.: 11210 UNR_010	93.243	809,201	0	0	0	0	0	0	0	0	<b>809,201</b>
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Substance Abuse and Mental Health Services_Projects of Regional and National Significance - Contract No.: OSP-1510684	93.243	10,053	0	0	0	0	0	0	0	0	<b>10,053</b>
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Substance Abuse and Mental Health Services_Projects of Regional and National Significance - Contract No.: OSP-1510679	93.243	18,601	0	0	0	0	0	0	0	0	<b>18,601</b>
Pass Through STATE OF WASHINGTON -Substance Abuse and Mental Health Services_Projects of Regional and National Significance - Contract No.: 1165-25537-05	93.243	80,908	0	0	0	0	0	0	0	0	<b>80,908</b>
Pass Through STATE OF WASHINGTON -Substance Abuse and Mental Health Services_Projects of Regional and National Significance - Contract No.: 1365-70068/TASK A	93.243	2,489	0	0	0	0	0	0	0	0	<b>2,489</b>
Pass Through UNIVERSITY OF CA LOS ANGELES - Substance Abuse and Mental Health Services_Projects of Regional and National Significance - Contract No.: 2000 G QF265	93.243	32,448	0	0	0	0	0	0	0	0	<b>32,448</b>

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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 MISSOURI KANSAS - Substance Abuse and Mental Health Services_Projects of Regional and National Significance - Contract No.: 30677/00030382	93.243	-137	0	0	0	0	0	0	0	0	-137
Pass Through UNIVERSITY OF UTAH -Substance Abuse and Mental Health Services_Projects of Regional and National Significance - Contract No.: 10029147-01	93.243	110,311	0	0	0	0	0	0	0	0	110,311
Pass Through VIRGINIA COMMONWEALTH UNIVERSITY -Substance Abuse and Mental Health Services_Projects of Regional and National Significance - Contract No.: PT102273-SC103071	93.243	4,222	0	0	0	0	0	0	0	0	4,222
Pass Through PYRAMID LAKE PAIUTE TRIBE -Drug-Free Communities Support Program Grants - Contract No.: OSP-1208024A	93.276	18,795	0	0	0	0	0	0	0	0	18,795
Pass Through PYRAMID LAKE PAIUTE TRIBE -Drug-Free Communities Support Program Grants - Contract No.: OSP-1208024	93.276	17,658	0	0	0	0	0	0	0	0	17,658
Pass Through STATE OF WASHINGTON -Block Grants for Community Mental Health Services - Contract No.: 1365-70068/TASK D	93.958	2,804	0	0	0	0	0	0	0	0	2,804
Pass Through FRONTIER COMMUNITY COALITION - Block Grants for Prevention and Treatment of Substance Abuse - Contract No.: OSP-15171DC	93.959	660	0	0	0	0	0	0	0	0	660
Pass Through FRONTIER COMMUNITY COALITION - Block Grants for Prevention and Treatment of Substance Abuse - Contract No.: OSP-15171DY	93.959	32,197	0	0	0	0	0	0	0	0	32,197
Pass Through Goshen Community Development -Block Grants for Prevention and Treatment of Substance Abuse - Contract No.: 10009PX204	93.959	0	1,137	0	0	0	0	0	0	0	1,137
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Block Grants for Prevention and Treatment of Substance Abuse - Contract No.: 12111AD	93.959	11,330	0	0	0	0	0	0	0	0	11,330
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Block Grants for Prevention and Treatment of Substance Abuse - Contract No.: 12186AD	93.959	13,604	0	0	0	0	0	0	0	0	13,604
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Block Grants for Prevention and Treatment of Substance Abuse - Contract No.: 12187AD	93.959	6,513	0	0	0	0	0	0	0	0	6,513

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<b><i>Research and Development Cluster</i></b>											
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Block Grants for Prevention and Treatment of Substance Abuse - Contract No.: 13186AD	93.959	162,190	0	0	0	0	0	0	0	0	162,190
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Block Grants for Prevention and Treatment of Substance Abuse - Contract No.: 13187AD	93.959	241,878	0	0	0	0	0	0	0	0	241,878
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Block Grants for Prevention and Treatment of Substance Abuse - Contract No.: 13111AD	93.959	267,707	0	0	0	0	0	0	0	0	267,707
Pass Through Partnership Carson City -Block Grants for Prevention and Treatment of Substance Abuse - Contract No.: 100BG	93.959	0	-22	0	0	0	0	0	0	0	-22
Pass Through STATE OF WASHINGTON -Block Grants for Prevention and Treatment of Substance Abuse - Contract No.: 1365-70068/TASK B	93.959	17,745	0	0	0	0	0	0	0	0	17,745
Pass Through STATE OF WASHINGTON -Block Grants for Prevention and Treatment of Substance Abuse - Contract No.: 1365-70068/TASK C	93.959	2,527	0	0	0	0	0	0	0	0	2,527
Pass Through STATE OF WASHINGTON -Block Grants for Prevention and Treatment of Substance Abuse - Contract No.: 1165-25537-03	93.959	301,296	0	0	0	0	0	0	0	0	301,296
Pass Through STATE OF WASHINGTON -Block Grants for Prevention and Treatment of Substance Abuse - Contract No.: 1165-25537-02	93.959	19,432	0	0	0	0	0	0	0	0	19,432
Pass Through STATE OF WASHINGTON -Block Grants for Prevention and Treatment of Substance Abuse - Contract No.: 1165-25537-04	93.959	17,359	0	0	0	0	0	0	0	0	17,359
Pass Through STATE OF WASHINGTON -Block Grants for Prevention and Treatment of Substance Abuse - Contract No.: 1165-26330-04	93.959	135,458	0	0	0	0	0	0	0	0	135,458
<b>Total for Substance Abuse And Mental Health Services Administration</b>		<b>3,660,640</b>	<b>28,693</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,689,333</b>
<b>National Institutes Of Health</b>											
Pass Through CANCER PREVENTION INST OF CA - Environmental Health - Contract No.: 1R01ES018841-01-UNR	93.113	14,000	0	0	0	0	0	0	0	0	14,000

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	<b>CFDA Number</b>	<b>UNR</b>	<b>UNLV</b>	<b>DRI</b>	<b>NSC</b>	<b>CSN</b>	<b>GBC</b>	<b>TMCC</b>	<b>WNC</b>	<b>SYSTEM</b>	<b>Total</b>
<i>Research and Development Cluster</i>											
Pass Through Medical University of South Carolina - Environmental Health - Contract No.: MUSC09-098	93.113	0	10,338	0	0	0	0	0	0	0	<b>10,338</b>
Pass Through WASHINGTON STATE UNIVERSITY - Environmental Health - Contract No.: 101449 G002613	93.113	22,771	0	0	0	0	0	0	0	0	<b>22,771</b>
Direct -Oral Diseases and Disorders Research	93.121	0	62,265	0	0	0	0	0	0	0	<b>62,265</b>
Direct -Human Genome Research	93.172	0	20,500	0	0	0	0	0	0	0	<b>20,500</b>
Direct -Alcohol Research Programs	93.273	49,655	0	0	0	0	0	0	0	0	<b>49,655</b>
Direct -Drug Abuse and Addiction Research Programs	93.279	0	172,037	0	0	0	0	0	0	0	<b>172,037</b>
Pass Through Medical University of South Carolina -Drug Abuse and Addiction Research Programs - Contract No.: MUSC11-017	93.279	0	2,458	0	0	0	0	0	0	0	<b>2,458</b>
Direct -Mental Health National Research Service Awards for Research Training	93.282	376,254	0	0	0	0	0	0	0	0	<b>376,254</b>
Direct -Nursing Research	93.361	140,941	0	0	0	0	0	0	0	0	<b>140,941</b>
Pass Through UNIVERSITY OF CALIFORNIA-SAN FRANCISCO -Nursing Research - Contract No.: 5572SC	93.361	-1	0	0	0	0	0	0	0	0	<b>-1</b>
Direct -National Center for Research Resources	93.389	599,852	0	0	0	0	0	0	0	0	<b>599,852</b>
Direct -National Center for Research Resources	93.389	-1,838	0	0	0	0	0	0	0	0	<b>-1,838</b>
Direct -National Center for Research Resources	93.389	223	0	0	0	0	0	0	0	0	<b>223</b>
Direct -National Center for Research Resources	93.389	732,381	0	0	0	0	0	0	0	0	<b>732,381</b>
Direct -National Center for Research Resources	93.389	0	0	0	0	0	91,945	0	0	0	<b>91,945</b>

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	<b>CFDA Number</b>	<b>UNR</b>	<b>UNLV</b>	<b>DRI</b>	<b>NSC</b>	<b>CSN</b>	<b>GBC</b>	<b>TMCC</b>	<b>WNC</b>	<b>SYSTEM</b>	<b>Total</b>
<i>Research and Development Cluster</i>											
Direct -National Center for Research Resources	93.389	0	0	0	0	83,052	0	0	0	0	<b>83,052</b>
Direct -National Center for Research Resources	93.389	423,657	0	0	0	0	0	0	0	0	<b>423,657</b>
Direct -National Center for Research Resources	93.389	0	0	0	0	0	0	295,245	0	0	<b>295,245</b>
Direct -Cancer Cause and Prevention Research	93.393	10,798	0	0	0	0	0	0	0	0	<b>10,798</b>
Pass Through NIH/ROSEMAN/DESIGN STRATEGIES - Cancer Treatment Research - Contract No.: DRI-13-01	93.395	0	0	20,594	0	0	0	0	0	0	<b>20,594</b>
Direct -Cancer Research Manpower	93.398	161,129	0	0	0	0	0	0	0	0	<b>161,129</b>
Direct -Cancer Research Manpower	93.398	76,494	0	0	0	0	0	0	0	0	<b>76,494</b>
Pass Through ARRA- -Trans-NIH Recovery Act Research Support - Contract No.: 3R01HD053028-04S1	93.701	450	0	0	0	0	0	0	0	0	<b>450</b>
Direct -Cardiovascular Diseases Research	93.837	184,599	0	0	0	0	0	0	0	0	<b>184,599</b>
Direct -Cardiovascular Diseases Research	93.837	-1	0	0	0	0	0	0	0	0	<b>-1</b>
Direct -Cardiovascular Diseases Research	93.837	268,998	0	0	0	0	0	0	0	0	<b>268,998</b>
Direct -Cardiovascular Diseases Research	93.837	86,647	0	0	0	0	0	0	0	0	<b>86,647</b>
Direct -Cardiovascular Diseases Research	93.837	130,263	0	0	0	0	0	0	0	0	<b>130,263</b>
Direct -Cardiovascular Diseases Research	93.837	57,046	0	0	0	0	0	0	0	0	<b>57,046</b>
Direct -Cardiovascular Diseases Research	93.837	460,512	0	0	0	0	0	0	0	0	<b>460,512</b>

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

	<b>CFDA Number</b>	<b>UNR</b>	<b>UNLV</b>	<b>DRI</b>	<b>NSC</b>	<b>CSN</b>	<b>GBC</b>	<b>TMCC</b>	<b>WNC</b>	<b>SYSTEM</b>	<b>Total</b>
<i>Research and Development Cluster</i>											
Direct -Cardiovascular Diseases Research	93.837	199,619	0	0	0	0	0	0	0	0	<b>199,619</b>
Direct -Blood Diseases and Resources Research	93.839	211,091	0	0	0	0	0	0	0	0	<b>211,091</b>
Direct -Arthritis, Musculoskeletal and Skin Diseases Research	93.846	193,470	0	0	0	0	0	0	0	0	<b>193,470</b>
Direct -Arthritis, Musculoskeletal and Skin Diseases Research	93.846	51,415	0	0	0	0	0	0	0	0	<b>51,415</b>
Direct -Arthritis, Musculoskeletal and Skin Diseases Research	93.846	10,712	0	0	0	0	0	0	0	0	<b>10,712</b>
Pass Through PROTHELIA, INC -Arthritis, Musculoskeletal and Skin Diseases Research - Contract No.: OSP-11914HX	93.846	5,762	0	0	0	0	0	0	0	0	<b>5,762</b>
Direct -Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	207,907	0	0	0	0	0	0	0	0	<b>207,907</b>
Direct -Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	224,770	0	0	0	0	0	0	0	0	<b>224,770</b>
Direct -Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	237,969	0	0	0	0	0	0	0	0	<b>237,969</b>
Direct -Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	0	128,453	0	0	0	0	0	0	0	<b>128,453</b>
Direct -Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	301,467	0	0	0	0	0	0	0	0	<b>301,467</b>
Direct -Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	275,862	0	0	0	0	0	0	0	0	<b>275,862</b>
Direct -Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	137,926	0	0	0	0	0	0	0	0	<b>137,926</b>
Direct -Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	1,346,781	0	0	0	0	0	0	0	0	<b>1,346,781</b>
Pass Through Children's Hospital of Los Angeles -Diabetes, Digestive, and Kidney Diseases Extramural Research - Contract No.: MOU	93.847	0	461	0	0	0	0	0	0	0	<b>461</b>

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	<b>CFDA Number</b>	<b>UNR</b>	<b>UNLV</b>	<b>DRI</b>	<b>NSC</b>	<b>CSN</b>	<b>GBC</b>	<b>TMCC</b>	<b>WNC</b>	<b>SYSTEM</b>	<b>Total</b>
<i>Research and Development Cluster</i>											
Direct -Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853	82,242	0	0	0	0	0	0	0	0	<b>82,242</b>
Direct -Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853	79,853	0	0	0	0	0	0	0	0	<b>79,853</b>
Direct -Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853	196,441	0	0	0	0	0	0	0	0	<b>196,441</b>
Direct -Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853	58,011	0	0	0	0	0	0	0	0	<b>58,011</b>
Direct -Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853	23,700	0	0	0	0	0	0	0	0	<b>23,700</b>
Direct -Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853	223,619	0	0	0	0	0	0	0	0	<b>223,619</b>
Direct -Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853	80,351	0	0	0	0	0	0	0	0	<b>80,351</b>
Direct -Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853	1,747	0	0	0	0	0	0	0	0	<b>1,747</b>
Direct -Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853	36,547	0	0	0	0	0	0	0	0	<b>36,547</b>
Pass Through LOMA LINDA UNIVERSOTU -Extramural Research Programs in the Neurosciences and Neurological Disorders - Contract No.: 2110027	93.853	49,795	0	0	0	0	0	0	0	0	<b>49,795</b>
Pass Through MASSACHUSETTS GENERAL HOSPITAL - Extramural Research Programs in the Neurosciences and Neurological Disorders - Contract No.: 2CARE-01.00	93.853	14,430	0	0	0	0	0	0	0	0	<b>14,430</b>
Direct -Allergy, Immunology and Transplantation Research	93.855	479,986	0	0	0	0	0	0	0	0	<b>479,986</b>
Direct -Allergy, Immunology and Transplantation Research	93.855	614,145	0	0	0	0	0	0	0	0	<b>614,145</b>
Direct -Allergy, Immunology and Transplantation Research	93.855	319,568	0	0	0	0	0	0	0	0	<b>319,568</b>
Direct -Allergy, Immunology and Transplantation Research	93.855	20,615	0	0	0	0	0	0	0	0	<b>20,615</b>

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<i>Research and Development Cluster</i>											
Direct -Allergy, Immunology and Transplantation Research	93.855	347,924	0	0	0	0	0	0	0	0	<b>347,924</b>
Direct -Allergy, Immunology and Transplantation Research	93.855	0	165,600	0	0	0	0	0	0	0	<b>165,600</b>
Pass Through IMMUNO MYCOLOGICS INC -Allergy, Immunology and Transplantation Research - Contract No.: OSP-1212054	93.855	13,372	0	0	0	0	0	0	0	0	<b>13,372</b>
Pass Through IMMUNO MYCOLOGICS INC -Allergy, Immunology and Transplantation Research - Contract No.: 1106058	93.855	109,229	0	0	0	0	0	0	0	0	<b>109,229</b>
Pass Through INBIOS INTL INC -Allergy, Immunology and Transplantation Research - Contract No.: OSP-11909ER	93.855	115,389	0	0	0	0	0	0	0	0	<b>115,389</b>
Pass Through UNIVERSITY OF CA IRVINE -Allergy, Immunology and Transplantation Research - Contract No.: 2009-2159	93.855	214,664	0	0	0	0	0	0	0	0	<b>214,664</b>
Direct -Biomedical Research and Research Training	93.859	-189,354	0	0	0	0	0	0	0	0	<b>-189,354</b>
Direct -Biomedical Research and Research Training	93.859	2,381,844	0	0	0	0	0	0	0	0	<b>2,381,844</b>
Direct -Biomedical Research and Research Training	93.859	323,839	0	0	0	0	0	0	0	0	<b>323,839</b>
Direct -Biomedical Research and Research Training	93.859	31,646	0	0	0	0	0	0	0	0	<b>31,646</b>
Direct -Biomedical Research and Research Training	93.859	211,011	0	0	0	0	0	0	0	0	<b>211,011</b>
Direct -Biomedical Research and Research Training	93.859	1,973,594	0	0	0	0	0	0	0	0	<b>1,973,594</b>
Direct -Biomedical Research and Research Training	93.859	0	416,966	0	0	0	0	0	0	0	<b>416,966</b>
Direct -Biomedical Research and Research Training	93.859	1,825,898	0	0	0	0	0	0	0	0	<b>1,825,898</b>

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<i>Research and Development Cluster</i>											
Direct -Biomedical Research and Research Training	93.859	1,732,061	0	0	0	0	0	0	0	0	<b>1,732,061</b>
Direct -Biomedical Research and Research Training	93.859	122,757	0	0	0	0	0	0	0	0	<b>122,757</b>
Pass Through NORTHWESTERN UNIVERSITY - Biomedical Research and Research Training - Contract No.: 60029591 UN	93.859	14,564	0	0	0	0	0	0	0	0	<b>14,564</b>
Pass Through WASH UNIVERSITY SCH OF MED - Biomedical Research and Research Training - Contract No.: WU0956/2904913N	93.859	26,016	0	0	0	0	0	0	0	0	<b>26,016</b>
Direct -Child Health and Human Development Extramural Research	93.865	241,887	0	0	0	0	0	0	0	0	<b>241,887</b>
Direct -Child Health and Human Development Extramural Research	93.865	376,875	0	0	0	0	0	0	0	0	<b>376,875</b>
Direct -Child Health and Human Development Extramural Research	93.865	92,389	0	0	0	0	0	0	0	0	<b>92,389</b>
Direct -Child Health and Human Development Extramural Research	93.865	159,585	0	0	0	0	0	0	0	0	<b>159,585</b>
Direct -Child Health and Human Development Extramural Research	93.865	102,152	0	0	0	0	0	0	0	0	<b>102,152</b>
Pass Through DUKE UNIVERSITY -Child Health and Human Development Extramural Research - Contract No.: SITE 135/4204 FLUCON	93.865	500	0	0	0	0	0	0	0	0	<b>500</b>
Direct -Vision Research	93.867	0	139,679	0	0	0	0	0	0	0	<b>139,679</b>
Direct -Vision Research	93.867	54,481	0	0	0	0	0	0	0	0	<b>54,481</b>
Direct -Vision Research	93.867	54,772	0	0	0	0	0	0	0	0	<b>54,772</b>
Pass Through UNIVERSITY OF CA LOS ANGELES - Medical Library Assistance - Contract No.: 5415-S-KB106	93.879	12	0	0	0	0	0	0	0	0	<b>12</b>

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<b>Research and Development Cluster</b>											
Pass Through University of Connecticut -Medical Library Assistance - Contract No.: 6696	93.879	0	89,070	0	0	0	0	0	0	0	89,070
<b>Total for National Institutes Of Health</b>		<b>19,817,738</b>	<b>1,207,827</b>	<b>20,594</b>	<b>0</b>	<b>83,052</b>	<b>91,945</b>	<b>295,245</b>	<b>0</b>	<b>0</b>	<b>21,516,401</b>
<b>Indian Health Service</b>											
Pass Through NEVADA URBAN INDIANS -Demonstration Projects for Indian Health - Contract No.: OSP-1510678	93.933	11,179	0	0	0	0	0	0	0	0	11,179
<b>Total for Indian Health Service</b>		<b>11,179</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>11,179</b>
<b>Agency For Healthcare Research And Quality</b>											
Pass Through Nevada Department of Health & Human Services -Research on Healthcare Costs, Quality and Outcomes - Contract No.: N/A	93.226	0	77,009	0	0	0	0	0	0	0	77,009
<b>Total for Agency For Healthcare Research And Quality</b>		<b>0</b>	<b>77,009</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>77,009</b>
<b>Centers For Medicare And Medicaid Services</b>											
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Medicaid Infrastructure Grants To Support the Competitive Employment of People with Disabilities - Contract No.: 12402	93.768	3,740	0	0	0	0	0	0	0	0	3,740
<b>Total for Centers For Medicare And Medicaid Services</b>		<b>3,740</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,740</b>
<b>Administration For Community Living</b>											
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Special Programs for the Aging_Title III, Part D_Disease Prevention and Health Promotion Services - Contract No.: 18-015-32-DX-13	93.043	36,840	0	0	0	0	0	0	0	0	36,840
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.: 16-007-32-DX-12	93.043	1,588	0	0	0	0	0	0	0	0	1,588
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Special Programs for the Aging_Title IV_and Title II_Discretionary Projects - Contract No.: 16-007-92-KX-12	93.048	22,453	0	0	0	0	0	0	0	0	22,453

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<b><i>Research and Development Cluster</i></b>											
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Special Programs for the Aging_Title IV_and Title II_Discretionary Projects - Contract No.: OSP-11918KA	93.048	30	0	0	0	0	0	0	0	0	30
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Special Programs for the Aging_Title IV_and Title II_Discretionary Projects - Contract No.: OSP-11918KE	93.048	-524	0	0	0	0	0	0	0	0	-524
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -National Family Caregiver Support, Title III, Part E - Contract No.: 18-015-45-EX-12	93.052	7,590	0	0	0	0	0	0	0	0	7,590
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -National Family Caregiver Support, Title III, Part E - Contract No.: 16-007-92-EX-13	93.052	39,112	0	0	0	0	0	0	0	0	39,112
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -National Family Caregiver Support, Title III, Part E - Contract No.: 16-007-92-EX-12	93.052	3,178	0	0	0	0	0	0	0	0	3,178
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -National Family Caregiver Support, Title III, Part E - Contract No.: 18-015-45-EX-13	93.052	101,133	0	0	0	0	0	0	0	0	101,133
Direct -University Centers for Excellence in Developmental Disabilities Education, Research, and Service	93.632	1,501	0	0	0	0	0	0	0	0	1,501
Direct -University Centers for Excellence in Developmental Disabilities Education, Research, and Service	93.632	523,703	0	0	0	0	0	0	0	0	523,703
Direct -University Centers for Excellence in Developmental Disabilities Education, Research, and Service	93.632	40,388	0	0	0	0	0	0	0	0	40,388
<b>Total for Administration For Community Living</b>		<b>776,992</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>776,992</b>
<b>Total for Department Of Health And Human Services</b>		<b>30,888,651</b>	<b>3,033,800</b>	<b>20,594</b>	<b>417,939</b>	<b>83,052</b>	<b>91,945</b>	<b>295,245</b>	<b>0</b>	<b>14,700</b>	<b>34,845,926</b>
<b>Department Of Homeland Security</b>											
<b>Department Of Homeland Security</b>											
Pass Through Clark County -Non-Profit Security Program - Contract No.: 97067U10	97.008	0	-13,308	0	0	0	0	0	0	0	-13,308
Pass Through NV-DEPT OF PUBLIC SAFETY -Hazard Mitigation Grant - Contract No.: 1738-03-02F/97039HM8	97.039	654	0	0	0	0	0	0	0	0	654

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<i>Research and Development Cluster</i>											
Pass Through NV-DEPT OF PUBLIC SAFETY -Hazard Mitigation Grant - Contract No.: 1629-MC-003/97039M6	97.039	908	0	0	0	0	0	0	0	0	<b>908</b>
Pass Through NV-DEPT OF PUBLIC SAFETY -Hazard Mitigation Grant - Contract No.: EMF-2010-GR-1016	97.039	51,776	0	0	0	0	0	0	0	0	<b>51,776</b>
Pass Through NV-DEPT OF PUBLIC SAFETY -Hazard Mitigation Grant - Contract No.: 1629-MC-002/97039M6	97.039	28,415	0	0	0	0	0	0	0	0	<b>28,415</b>
Pass Through NV-DEPT OF PUBLIC SAFETY -Emergency Management Performance Grants - Contract No.: 9704211	97.042	17,627	0	0	0	0	0	0	0	0	<b>17,627</b>
Pass Through NV-DEPT OF PUBLIC SAFETY -Emergency Management Performance Grants - Contract No.: 9704212	97.042	3,465	0	0	0	0	0	0	0	0	<b>3,465</b>
Pass Through NV-DEPT OF PUBLIC SAFETY -Pre-Disaster Mitigation - Contract No.: 9704710/PDMC	97.047	19,376	0	0	0	0	0	0	0	0	<b>19,376</b>
Pass Through NV-DEPT OF PUBLIC SAFETY -Pre-Disaster Mitigation - Contract No.: PDMC-PL-09-NV2012007	97.047	56,152	0	0	0	0	0	0	0	0	<b>56,152</b>
Pass Through NV-DEPT OF PUBLIC SAFETY -Pre-Disaster Mitigation - Contract No.: 9704712-2100	97.047	3,303	0	0	0	0	0	0	0	0	<b>3,303</b>
Pass Through Clark County -Homeland Security Grant Program - Contract No.: N/A	97.067	0	403,401	0	0	0	0	0	0	0	<b>403,401</b>
Pass Through NV-DEPT OF PUBLIC SAFETY -Homeland Security Grant Program - Contract No.: 97067HSO	97.067	31,360	0	0	0	0	0	0	0	0	<b>31,360</b>
Pass Through NV-DEPT OF PUBLIC SAFETY -Homeland Security Grant Program - Contract No.: 9706HS0	97.067	107,681	0	0	0	0	0	0	0	0	<b>107,681</b>
Pass Through NV-DEPT OF PUBLIC SAFETY -Homeland Security Grant Program - Contract No.: 97067HS9	97.067	26,590	0	0	0	0	0	0	0	0	<b>26,590</b>
Direct -Earthquake Consortium	97.082	44,211	0	0	0	0	0	0	0	0	<b>44,211</b>
Direct -Earthquake Consortium	97.082	1,688	0	0	0	0	0	0	0	0	<b>1,688</b>
Direct -Homeland Security Biowatch Program	97.091	12,418	0	0	0	0	0	0	0	0	<b>12,418</b>

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<b>Research and Development Cluster</b>											
Pass Through Clark County -Homeland Security Biowatch Program - Contract No.: CBE 601808-09	97.091	0	510,291	0	0	0	0	0	0	0	510,291
Direct -Homeland Security, Research, Testing, Evaluation, and Demonstration of Technologies	97.108	301,896	0	0	0	0	0	0	0	0	301,896
<b>Total for Department Of Homeland Security</b>		<b>707,520</b>	<b>900,384</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,607,904</b>
<b>Total for Department Of Homeland Security</b>		<b>707,520</b>	<b>900,384</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,607,904</b>
<b>Department Of Housing And Urban Development</b>											
<b>Office Of Community Planning And Development</b>											
Pass Through SOUTHERN NEVADA REGIONAL HOUSING AUTHORITY -Supportive Housing Program - Contract No.: C12167/P12167	14.235	7,794	0	0	0	0	0	0	0	0	7,794
<b>Total for Office Of Community Planning And Development</b>		<b>7,794</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,794</b>
<b>Total for Department Of Housing And Urban Developm</b>		<b>7,794</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,794</b>
<b>Department Of Justice</b>											
<b>Violence Against Women Office</b>											
Direct -Grants to Reduce Domestic Violence, Dating Violence, Sexual Assault, and Stalking on Campus	16.525	0	42,268	0	0	0	0	0	0	0	42,268
<b>Total for Violence Against Women Office</b>		<b>0</b>	<b>42,268</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>42,268</b>
<b>Office Of Victims Of Crime</b>											
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Crime Victim Assistance - Contract No.: VOCA13-094	16.575	73,179	0	0	0	0	0	0	0	0	73,179
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Crime Victim Assistance - Contract No.: 3145/20-SFY10-12-094	16.575	3,851	0	0	0	0	0	0	0	0	3,851
Pass Through STEP2 -Crime Victim Assistance - Contract No.: 1207064	16.575	283	0	0	0	0	0	0	0	0	283
<b>Total for Office Of Victims Of Crime</b>		<b>77,313</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>77,313</b>

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<b>Research and Development Cluster</b>											
<b>Office Of Juvenile Justice And Delinquency Prevention</b>											
Pass Through HOME BUILDERS INST -Juvenile Mentoring Program - Contract No.: 2009-JU-FX-0002	16.726	71,815	0	0	0	0	0	0	0	0	71,815
Pass Through NATIONAL 4H COUNCIL -Juvenile Mentoring Program - Contract No.: 2012OJJDP-NMPLII-330	16.726	8,910	0	0	0	0	0	0	0	0	8,910
Pass Through NATIONAL 4H COUNCIL -Juvenile Mentoring Program - Contract No.: 2012-JU-FX-0016	16.726	5,427	0	0	0	0	0	0	0	0	5,427
Pass Through NATIONAL 4H COUNCIL -Tribal Youth Program - Contract No.: 2011-TY-FX-0031	16.731	17,036	0	0	0	0	0	0	0	0	17,036
<b>Total for Office Of Juvenile Justice And Delinquency Prevention</b>		<b>103,188</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>103,188</b>
<b>Bureau Of Justice Statistics</b>											
Direct -State Justice Statistics Program for Statistical Analysis Centers	16.550	0	72	0	0	0	0	0	0	0	72
<b>Total for Bureau Of Justice Statistics</b>		<b>0</b>	<b>72</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>72</b>
<b>National Institute Of Justice</b>											
Direct -National Institute of Justice Research, Evaluation, and Development Project Grants	16.560	0	3,422	0	0	0	0	0	0	0	3,422
Pass Through KENTUCKY STATE UNIVERSITY - National Institute of Justice Research, Evaluation, and Development Project Grants - Contract No.: 2010-DN-BX-K271	16.560	37,225	0	0	0	0	0	0	0	0	37,225
<b>Total for National Institute Of Justice</b>		<b>37,225</b>	<b>3,422</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>40,647</b>
<b>Bureau Of Justice Assistance</b>											
Pass Through CITY OF RENO PD-NV -Edward Byrne Memorial Competitive Grant Program - Contract No.: OSP-1304006	16.751	98	0	0	0	0	0	0	0	0	98
Direct -Congressionally Recommended Awards	16.753	5,030	0	0	0	0	0	0	0	0	5,030
Direct -Congressionally Recommended Awards	16.753	0	8,621	0	0	0	0	0	0	0	8,621

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<b>Research and Development Cluster</b>											
Pass Through DEPT OF CORRECTIONS -Second Chance Act Prisoner Reentry Initiative - Contract No.: N/A	16.812	0	16,610	0	0	0	0	0	0	0	16,610
<b>Total for Bureau Of Justice Assistance</b>		<b>5,128</b>	<b>25,231</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>30,359</b>
<b>Total for Department Of Justice</b>		<b>222,854</b>	<b>70,993</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>293,847</b>
<b>Department Of State</b>											
<b>Bureau Of Educational And Cultural Affairs</b>											
Direct -Academic Exchange Programs - Scholars	19.401	11,501	0	0	0	0	0	0	0	0	11,501
Pass Through IREX -Academic Exchange Programs - Teachers - Contract No.: FY11-TEA-UNR-01	19.408	181,147	0	0	0	0	0	0	0	0	181,147
Pass Through THE NATIONAL ACADEMIES -Professional and Cultural Exchange Programs - Citizen Exchanges - Contract No.: PGA-P210948	19.415	29,116	0	0	0	0	0	0	0	0	29,116
<b>Total for Bureau Of Educational And Cultural Affairs</b>		<b>221,764</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>221,764</b>
<b>Total for Department Of State</b>		<b>221,764</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>221,764</b>
<b>Department Of The Interior</b>											
<b>Bureau Of Land Management</b>											
Direct -Cultural Resource Management	15.224	0	391,040	0	0	0	0	0	0	0	391,040
Pass Through DOI-BLM/LINCOLN CNTY CEMETERY - Cultural Resource Management - Contract No.: L11AC20106	15.224	0	0	88,271	0	0	0	0	0	0	88,271
Direct -National Fire Plan - Wildland Urban Interface Community Fire Assistance	15.228	29,512	0	0	0	0	0	0	0	0	29,512
Direct -National Fire Plan - Wildland Urban Interface Community Fire Assistance	15.228	118,098	0	0	0	0	0	0	0	0	118,098
Direct -Fish, Wildlife and Plant Conservation Resource Management	15.231	9,495	0	0	0	0	0	0	0	0	9,495
Direct -Fish, Wildlife and Plant Conservation Resource Management	15.231	0	47,067	0	0	0	0	0	0	0	47,067

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	<b>CFDA Number</b>	<b>UNR</b>	<b>UNLV</b>	<b>DRI</b>	<b>NSC</b>	<b>CSN</b>	<b>GBC</b>	<b>TMCC</b>	<b>WNC</b>	<b>SYSTEM</b>	<b>Total</b>
<i>Research and Development Cluster</i>											
Direct -Fish, Wildlife and Plant Conservation Resource Management	15.231	108,198	0	0	0	0	0	0	0	0	<b>108,198</b>
Direct -Fish, Wildlife and Plant Conservation Resource Management	15.231	93,167	0	0	0	0	0	0	0	0	<b>93,167</b>
Direct -Fish, Wildlife and Plant Conservation Resource Management	15.231	9,391	0	0	0	0	0	0	0	0	<b>9,391</b>
Pass Through ARRA- -Fish, Wildlife and Plant Conservation Resource Management - Contract No.: L10AC16359	15.231	122,699	0	0	0	0	0	0	0	0	<b>122,699</b>
Pass Through DOI-BLM/HIGH ROCK SPRINGS SURV - Fish, Wildlife and Plant Conservation Resource Management - Contract No.: L10AC20316	15.231	0	0	105,680	0	0	0	0	0	0	<b>105,680</b>
Pass Through NV-DEPT OF WILDLIFE -Fish, Wildlife and Plant Conservation Resource Management - Contract No.: OSP-15352WP	15.231	-26	0	0	0	0	0	0	0	0	<b>-26</b>
Direct -Wildland Fire Research and Studies Program	15.232	155,196	0	0	0	0	0	0	0	0	<b>155,196</b>
Direct -Wildland Fire Research and Studies Program	15.232	80,303	0	0	0	0	0	0	0	0	<b>80,303</b>
Pass Through DOI/BLM/JFSP-FIRE WORKSHOP - Wildland Fire Research and Studies Program - Contract No.: L13AC00040	15.232	0	0	1,107	0	0	0	0	0	0	<b>1,107</b>
Pass Through DOI-BLM/U OF UTAH/SPOT FIRE - Wildland Fire Research and Studies Program - Contract No.: UNIVERSITY OF UTAH	15.232	0	0	2,952	0	0	0	0	0	0	<b>2,952</b>
Direct -Southern Nevada Public Land Management	15.235	0	1,062,736	0	0	0	0	0	0	0	<b>1,062,736</b>
Direct -Southern Nevada Public Land Management	15.235	106,548	0	0	0	0	0	0	0	0	<b>106,548</b>
Pass Through US FISH & WILDLIFE SERVICES, DESERT NATIONAL WILDLIFE REFUGE -Southern Nevada Public Land Management - Contract No.: 84550-9-J003	15.235	0	0	0	0	71,545	0	0	0	0	<b>71,545</b>
Direct -Rangeland Resource Management	15.237	377	0	0	0	0	0	0	0	0	<b>377</b>

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<b><i>Research and Development Cluster</i></b>											
Direct -Challenge Cost Share	15.238	19,522	0	0	0	0	0	0	0	0	<b>19,522</b>
Direct -Challenge Cost Share	15.238	13,061	0	0	0	0	0	0	0	0	<b>13,061</b>
<b>Total for Bureau Of Land Management</b>		<b>865,541</b>	<b>1,500,843</b>	<b>198,010</b>	<b>0</b>	<b>71,545</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,635,939</b>
<b>National Park Service</b>											
Pass Through NV-DEPT OF CONSERVATION NATURAL RESOURCES -Historic Preservation Fund Grants-In-Aid - Contract No.: CHDGA-2011-03	15.904	2,302	0	0	0	0	0	0	0	0	<b>2,302</b>
Pass Through NV-DEPT OF CONSERVATION NATURAL RESOURCES -Historic Preservation Fund Grants-In-Aid - Contract No.: 32-12-41935(10)	15.904	31,999	0	0	0	0	0	0	0	0	<b>31,999</b>
Direct -Technical Preservation Services	15.915	14,700	0	0	0	0	0	0	0	0	<b>14,700</b>
Direct -Outdoor Recreation_Acquisition, Development and Planning	15.916	13,101	0	0	0	0	0	0	0	0	<b>13,101</b>
Direct -Rivers, Trails and Conservation Assistance	15.921	1,941	0	0	0	0	0	0	0	0	<b>1,941</b>
Direct -Rivers, Trails and Conservation Assistance	15.921	0	37,590	0	0	0	0	0	0	0	<b>37,590</b>
Direct -National Center for Preservation Technology and Training	15.923	0	2,523	0	0	0	0	0	0	0	<b>2,523</b>
Direct -Cooperative Research and Training Programs – Resources of the National Park System	15.945	26,440	0	0	0	0	0	0	0	0	<b>26,440</b>
Direct -Cooperative Research and Training Programs – Resources of the National Park System	15.945	19,739	0	0	0	0	0	0	0	0	<b>19,739</b>
Direct -Cooperative Research and Training Programs – Resources of the National Park System	15.945	0	91,523	0	0	0	0	0	0	0	<b>91,523</b>
Direct -Cooperative Research and Training Programs – Resources of the National Park System	15.945	3,530	0	0	0	0	0	0	0	0	<b>3,530</b>

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<b><i>Research and Development Cluster</i></b>											
Pass Through DOI/NPS/CLIMATE-SO. SIERRA NV - Cooperative Research and Training Programs – Resources of the National Park System - Contract No.: P12AC15068	15.945	0	0	19,211	0	0	0	0	0	0	19,211
Pass Through DOI/NPS/MOJAVE STATION INSTALL - Cooperative Research and Training Programs – Resources of the National Park System - Contract No.: P12AC15008	15.945	0	0	10,252	0	0	0	0	0	0	10,252
Pass Through DOI/NPS/SUPPORT FIRE MGMT 2012 - Cooperative Research and Training Programs – Resources of the National Park System - Contract No.: P11AC91176	15.945	0	0	50,550	0	0	0	0	0	0	50,550
Pass Through DOI-NPS/PACIFIC ISLAND STATION - Cooperative Research and Training Programs – Resources of the National Park System - Contract No.: J8R07110005	15.945	0	0	9,568	0	0	0	0	0	0	9,568
Pass Through Stephen Austin Univ -Cooperative Research and Training Programs – Resources of the National Park System - Contract No.: 12-058012-001	15.945	0	556	0	0	0	0	0	0	0	556
<b>Total for National Park Service</b>		<b>113,752</b>	<b>132,192</b>	<b>89,581</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>335,525</b>
<b>The Bureau Of Ocean Energy Management</b>											
Pass Through UNIVERSITY OF TEXAS AUSTIN -Bureau of Ocean Energy Management (BOEM) Environmental Studies Program (ESP) - Contract No.: OTA11-001031	15.423	50,999	0	0	0	0	0	0	0	0	50,999
<b>Total for The Bureau Of Ocean Energy Management</b>		<b>50,999</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>50,999</b>
<b>Bureau Of Reclamation</b>											
Direct -Water Desalination Research and Development Program	15.506	125,138	0	0	0	0	0	0	0	0	125,138
Direct -WaterSMART (Sustaining and Manage America's Resources for Tomorrow)	15.507	15,700	0	0	0	0	0	0	0	0	15,700
Pass Through DOI/BOR TRUCKEE MDWS WATER BAL - WaterSMART (Sustaining and Manage America's Resources for Tomorrow) - Contract No.: R10AC80295	15.507	0	0	3,472	0	0	0	0	0	0	3,472
Pass Through DOI/BOR/CLIMATE DOWNSCALE TECH - WaterSMART (Sustaining and Manage America's Resources for Tomorrow) - Contract No.: R11AP81455	15.507	0	0	74,635	0	0	0	0	0	0	74,635

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<i>Research and Development Cluster</i>											
Pass Through DOI/BOR-TRUCKEE R-CLIMATE CHGN - WaterSMART (Sustaining and Manage America's Resources for Tomorrow) - Contract No.: R10AC80286	15.507	0	0	232,873	0	0	0	0	0	0	232,873
Pass Through DOI-BOR/AGRI EVAPOTRANS-SUBCON - WaterSMART (Sustaining and Manage America's Resources for Tomorrow) - Contract No.: R11AP81454	15.507	0	0	95,837	0	0	0	0	0	0	95,837
Pass Through DOI-BOR/RIPARIAN VEGETATION - WaterSMART (Sustaining and Manage America's Resources for Tomorrow) - Contract No.: R11AC80852	15.507	0	0	13,739	0	0	0	0	0	0	13,739
Direct -Providing Water to At-Risk Natural Desert Terminal Lakes	15.508	534	0	0	0	0	0	0	0	0	534
Direct -Providing Water to At-Risk Natural Desert Terminal Lakes	15.508	128,921	0	0	0	0	0	0	0	0	128,921
Pass Through DOI/BOR/CLOUD SEEDING-AIRCRAFT - Providing Water to At-Risk Natural Desert Terminal Lakes - Contract No.: R10AP20105	15.508	0	0	197,536	0	0	0	0	0	0	197,536
Pass Through DOI/BOR-DAS DTL-WEATHER STA-T5 - Providing Water to At-Risk Natural Desert Terminal Lakes - Contract No.: R09AP20034	15.508	0	0	398,289	0	0	0	0	0	0	398,289
Pass Through DOI-BOR/FERNLEY-GROUNDWATER - Providing Water to At-Risk Natural Desert Terminal Lakes - Contract No.: CITY OF FERNLEY	15.508	0	0	36,635	0	0	0	0	0	0	36,635
Pass Through DOI-BOR/LIDAR WALKER BASIN - Providing Water to At-Risk Natural Desert Terminal Lakes - Contract No.: R10AP20021	15.508	0	0	-51	0	0	0	0	0	0	-51
Pass Through NATIONAL FISH AND WILDLIFE FOUNDATION -Providing Water to At-Risk Natural Desert Terminal Lakes - Contract No.: 2010-0059-201	15.508	1,309,224	0	0	0	0	0	0	0	0	1,309,224
Pass Through NATIONAL FISH AND WILDLIFE FOUNDATION -Providing Water to At-Risk Natural Desert Terminal Lakes - Contract No.: 0202.13.039373	15.508	1,879	0	0	0	0	0	0	0	0	1,879
Pass Through Walker River Ag Grant -Providing Water to At-Risk Natural Desert Terminal Lakes - Contract No.: N/A	15.508	0	0	0	0	0	0	0	2,283	0	2,283
Pass Through BOR/NTCD-MID ROSEWOOD CR-LAB - Fish and Wildlife Coordination Act - Contract No.: NEVADA TAHOE CONSERVATION DISTRICT	15.517	0	0	12,678	0	0	0	0	0	0	12,678

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<b><i>Research and Development Cluster</i></b>											
Direct -Lower Colorado River Multi-Species Conservation Program.	15.538	0	12,447	0	0	0	0	0	0	0	<b>12,447</b>
Pass Through DOI-BOR/BUOY FABRICATION -SECURE Water Act – Research Agreements - Contract No.: R13AC80005	15.560	0	0	25,800	0	0	0	0	0	0	<b>25,800</b>
Pass Through DOI-BOR/CLIMATE CHANGE WORKSHP - SECURE Water Act – Research Agreements - Contract No.: R13AC80014	15.560	0	0	21,024	0	0	0	0	0	0	<b>21,024</b>
Pass Through DOI-BOR/NUMERIC MODEL-MISSOURI - SECURE Water Act – Research Agreements - Contract No.: R11AC81398	15.560	0	0	115,584	0	0	0	0	0	0	<b>115,584</b>
<b>Total for Bureau Of Reclamation</b>		<b>1,581,396</b>	<b>12,447</b>	<b>1,228,051</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,283</b>	<b>0</b>	<b>2,824,177</b>
<b>Fish And Wildlife Service</b>											
Direct -Fish and Wildlife Management Assistance	15.608	0	47,251	0	0	0	0	0	0	0	<b>47,251</b>
Direct -Fish and Wildlife Management Assistance	15.608	155,652	0	0	0	0	0	0	0	0	<b>155,652</b>
Direct -Fish and Wildlife Management Assistance	15.608	27,271	0	0	0	0	0	0	0	0	<b>27,271</b>
Direct -Fish and Wildlife Management Assistance	15.608	4,978	0	0	0	0	0	0	0	0	<b>4,978</b>
Direct -Fish and Wildlife Management Assistance	15.608	62,941	0	0	0	0	0	0	0	0	<b>62,941</b>
Direct -Fish and Wildlife Management Assistance	15.608	28,892	0	0	0	0	0	0	0	0	<b>28,892</b>
Direct -Fish and Wildlife Management Assistance	15.608	29,938	0	0	0	0	0	0	0	0	<b>29,938</b>
Direct -Fish and Wildlife Management Assistance	15.608	5,915	0	0	0	0	0	0	0	0	<b>5,915</b>
Direct -Fish and Wildlife Management Assistance	15.608	20,606	0	0	0	0	0	0	0	0	<b>20,606</b>

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<i>Research and Development Cluster</i>											
Direct -Fish and Wildlife Management Assistance	15.608	1,457	0	0	0	0	0	0	0	0	<b>1,457</b>
Direct -Fish and Wildlife Management Assistance	15.608	9,314	0	0	0	0	0	0	0	0	<b>9,314</b>
Direct -Fish and Wildlife Management Assistance	15.608	557	0	0	0	0	0	0	0	0	<b>557</b>
Direct -Fish and Wildlife Management Assistance	15.608	20,777	0	0	0	0	0	0	0	0	<b>20,777</b>
Pass Through DOI-F&W/AQUATIC MACROINVERTEBR -Fish and Wildlife Management Assistance - Contract No.: F11AC01352/84320-BJC	15.608	0	0	28,002	0	0	0	0	0	0	<b>28,002</b>
Pass Through DOI-F&W/ASH MEADOWS SPRINGS -Fish and Wildlife Management Assistance - Contract No.: F12AC00127/84550BJ30	15.608	0	0	-1,297	0	0	0	0	0	0	<b>-1,297</b>
Pass Through DOI-F&W/LAHONTON FISH HATCHERY - Fish and Wildlife Management Assistance - Contract No.: F11AC01287/84240BJ11	15.608	0	0	43,498	0	0	0	0	0	0	<b>43,498</b>
Pass Through STRATUS CONSULTING -Fish and Wildlife Management Assistance - Contract No.: S183-070/TO# 1	15.608	166,030	0	0	0	0	0	0	0	0	<b>166,030</b>
Pass Through TAHOE REGIONAL PLAN AGENCY -Fish and Wildlife Management Assistance - Contract No.: 13C00064	15.608	157,186	0	0	0	0	0	0	0	0	<b>157,186</b>
Pass Through UNIVERSITY OF CA DAVIS -Fish and Wildlife Management Assistance - Contract No.: 201016026-02	15.608	503	0	0	0	0	0	0	0	0	<b>503</b>
Direct -Wildlife Conservation and Restoration	15.625	54,239	0	0	0	0	0	0	0	0	<b>54,239</b>
Pass Through TAHOE RESOURCE CONSERVANCY - Wildlife Conservation and Restoration - Contract No.: OSP- 15352UN	15.625	-15	0	0	0	0	0	0	0	0	<b>-15</b>
Direct -Research Grants (Generic)	15.650	7,355	0	0	0	0	0	0	0	0	<b>7,355</b>

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<b><i>Research and Development Cluster</i></b>											
Pass Through PACIFIC STATES MARINE FISHERIES COMMISSION -Research Grants (Generic) - Contract No.: 13-60	15.650	2,028	0	0	0	0	0	0	0	0	<b>2,028</b>
<b>Total for Fish And Wildlife Service</b>		<b>755,624</b>	<b>47,251</b>	<b>70,203</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>873,078</b>
<b>U.S. Geological Survey</b>											
Pass Through DOI-USGS/NIWR SNOWPACK NUTRIEN - Assistance to State Water Resources Research Institutes - Contract No.: G11AP20092	15.805	0	0	86,885	0	0	0	0	0	0	<b>86,885</b>
Direct -Earthquake Hazards Reduction Program	15.807	32,893	0	0	0	0	0	0	0	0	<b>32,893</b>
Direct -Earthquake Hazards Reduction Program	15.807	25,592	0	0	0	0	0	0	0	0	<b>25,592</b>
Direct -Earthquake Hazards Reduction Program	15.807	44,929	0	0	0	0	0	0	0	0	<b>44,929</b>
Direct -Earthquake Hazards Reduction Program	15.807	69,610	0	0	0	0	0	0	0	0	<b>69,610</b>
Direct -Earthquake Hazards Reduction Program	15.807	31,008	0	0	0	0	0	0	0	0	<b>31,008</b>
Direct -Earthquake Hazards Reduction Program	15.807	17,598	0	0	0	0	0	0	0	0	<b>17,598</b>
Direct -Earthquake Hazards Reduction Program	15.807	1,976	0	0	0	0	0	0	0	0	<b>1,976</b>
Direct -Earthquake Hazards Reduction Program	15.807	518,925	0	0	0	0	0	0	0	0	<b>518,925</b>
Pass Through OPTIM INC -Earthquake Hazards Reduction Program - Contract No.: OSP-1011038	15.807	3,381	0	0	0	0	0	0	0	0	<b>3,381</b>
Direct -U.S. Geological Survey_ Research and Data Collection	15.808	35,995	0	0	0	0	0	0	0	0	<b>35,995</b>
Direct -U.S. Geological Survey_ Research and Data Collection	15.808	176	0	0	0	0	0	0	0	0	<b>176</b>

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<b><i>Research and Development Cluster</i></b>											
Direct -U.S. Geological Survey_ Research and Data Collection	15.808	9,821	0	0	0	0	0	0	0	0	9,821
Direct -U.S. Geological Survey_ Research and Data Collection	15.808	21,696	0	0	0	0	0	0	0	0	21,696
Direct -U.S. Geological Survey_ Research and Data Collection	15.808	0	184,600	0	0	0	0	0	0	0	184,600
Direct -U.S. Geological Survey_ Research and Data Collection	15.808	63,952	0	0	0	0	0	0	0	0	63,952
Direct -U.S. Geological Survey_ Research and Data Collection	15.808	55,243	0	0	0	0	0	0	0	0	55,243
Pass Through UNIVERSITY OF SOUTHERN CALIFORNIA -U.S. Geological Survey_ Research and Data Collection - Contract No.: Y86191/PO 10011577	15.808	19,830	0	0	0	0	0	0	0	0	19,830
Direct -National Cooperative Geologic Mapping Program	15.810	136,895	0	0	0	0	0	0	0	0	136,895
Direct -National Cooperative Geologic Mapping Program	15.810	119,761	0	0	0	0	0	0	0	0	119,761
Direct -National Geological and Geophysical Data Preservation Program	15.814	23,013	0	0	0	0	0	0	0	0	23,013
Pass Through DOI-USGS/UAZ/SW CLIMATE CENTER - National Climate Change and Wildlife Science Center - Contract No.: Y561947	15.820	0	0	164,981	0	0	0	0	0	0	164,981
Pass Through Univ of Arizona -National Climate Change and Wildlife Science Center - Contract No.: 72293	15.820	0	10,657	0	0	0	0	0	0	0	10,657
<b>Total for U.s. Geological Survey</b>		<b>1,232,294</b>	<b>195,257</b>	<b>251,866</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,679,417</b>
<b>Total for Department Of The Interior</b>		<b>4,599,606</b>	<b>1,887,990</b>	<b>1,837,711</b>	<b>0</b>	<b>71,545</b>	<b>0</b>	<b>0</b>	<b>2,283</b>	<b>0</b>	<b>8,399,135</b>
<b>Department Of Transportation</b>											
<b>Federal Highway Administration (fhwa)</b>											
Direct -Highway Research and Development Program	20.200	496,118	0	0	0	0	0	0	0	0	496,118

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<b>Research and Development Cluster</b>											
Direct -Highway Training and Education	20.215	0	1,500	0	0	0	0	0	0	0	1,500
<b>Total for Federal Highway Administration (fhwa)</b>		<b>496,118</b>	<b>1,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>497,618</b>
<b>Federal Motor Carrier Safety Administration (fmcsa)</b>											
Pass Through NV-DEPT OF PUBLIC SAFETY -National Motor Carrier Safety - Contract No.: OSP-1112107	20.218	11,755	0	0	0	0	0	0	0	0	11,755
<b>Total for Federal Motor Carrier Safety Administration (fmcsa)</b>		<b>11,755</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>11,755</b>
<b>Research And Innovative Technology Administration</b>											
Direct -University Transportation Centers Program	20.701	0	157,822	0	0	0	0	0	0	0	157,822
Direct -University Transportation Centers Program	20.701	55,845	0	0	0	0	0	0	0	0	55,845
Pass Through San Jose St Res Fdn -University Transportation Centers Program - Contract No.: SUB 21-11004903	20.701	0	55,261	0	0	0	0	0	0	0	55,261
<b>Total for Research And Innovative Technology Administration</b>		<b>55,845</b>	<b>213,083</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>268,928</b>
<b>Total for Department Of Transportation</b>		<b>563,718</b>	<b>214,583</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>778,301</b>
<b>Department Of Veterans Affairs</b>											
<b>Va Health Administration Center</b>											
Direct -Veterans State Hospital Care	64.016	1,534	0	0	0	0	0	0	0	0	1,534
Direct -Veterans State Hospital Care	64.016	20,305	0	0	0	0	0	0	0	0	20,305
Direct -Veterans State Hospital Care	64.016	6,776	0	0	0	0	0	0	0	0	6,776
Direct -Veterans State Hospital Care	64.016	4,072	0	0	0	0	0	0	0	0	4,072

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<b>Research and Development Cluster</b>											
Pass Through SIERRA VETS RESEARCH -Sharing Specialized Medical Resources - Contract No.: OSP- 11908JB	64.018	6,335	0	0	0	0	0	0	0	0	6,335
<b>Total for Va Health Administration Center</b>		<b>39,022</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>39,022</b>
<b>Total for Department Of Veterans Affairs</b>		<b>39,022</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>39,022</b>
<b>Environmental Protection Agency</b>											
<b>Office Of Air And Radiation</b>											
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -State Indoor Radon Grants - Contract No.: HD 13018	66.032	190,650	0	0	0	0	0	0	0	0	190,650
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -State Indoor Radon Grants - Contract No.: HD 12032	66.032	14,133	0	0	0	0	0	0	0	0	14,133
<b>Total for Office Of Air And Radiation</b>		<b>204,783</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>204,783</b>
<b>Office Of Water</b>											
Pass Through NV-DEPT OF CONSERVATION NATURAL RESOURCES -Water Pollution Control State, Interstate, and Tribal Program Support - Contract No.: DEP 12-006 AMEND1	66.419	108,596	0	0	0	0	0	0	0	0	108,596
Pass Through NV-DEPT OF CONSERVATION NATURAL RESOURCES -Water Pollution Control State, Interstate, and Tribal Program Support - Contract No.: DEP 08-032	66.419	36	0	0	0	0	0	0	0	0	36
Pass Through Nevada Division of Environmental Protection - Capitalization Grants for Clean Water State Revolving Funds - Contract No.: 10-022	66.458	0	-37	0	0	0	0	0	0	0	-37
Pass Through EPA/ST NV NNHP-WETLAND PROGRAM - Regional Wetland Program Development Grants - Contract No.: NEVADA DEPT OF CONSERVATION & NATURAL REOURCES	66.461	0	0	157,669	0	0	0	0	0	0	157,669
<b>Total for Office Of Water</b>		<b>108,632</b>	<b>-37</b>	<b>157,669</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>266,264</b>
<b>Office Of International And Tribal Affairs</b>											

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<b>Research and Development Cluster</b>											
Pass Through EPA/AIR QUALITY MGMT-JAKARTA - International Financial Assistance Projects Sponsored by the Office of International and Tribal Affairs - Contract No.: X483514801	66.931	0	0	43,908	0	0	0	0	0	0	43,908
<b>Total for Office Of International And Tribal Affairs</b>		<b>0</b>	<b>0</b>	<b>43,908</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>43,908</b>
<b>Office Of Research And Development (ord)</b>											
Direct -Science To Achieve Results (STAR) Research Program	66.509	39,727	0	0	0	0	0	0	0	0	39,727
Direct -Greater Research Opportunities (GRO) Fellowships For Undergraduate Environmental Study	66.513	2,500	0	0	0	0	0	0	0	0	2,500
Direct -Science To Achieve Results (STAR) Fellowship Program	66.514	6,550	0	0	0	0	0	0	0	0	6,550
Direct -Science To Achieve Results (STAR) Fellowship Program	66.514	9,450	0	0	0	0	0	0	0	0	9,450
<b>Total for Office Of Research And Development (ord)</b>		<b>58,227</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>58,227</b>
<b>Office Of The Administrator</b>											
Pass Through NV-DEPT OF CONSERVATION NATURAL RESOURCES -Performance Partnership Grants - Contract No.: DEP11-033	66.605	247,969	0	0	0	0	0	0	0	0	247,969
<b>Total for Office Of The Administrator</b>		<b>247,969</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>247,969</b>
<b>Office Of Chemical Safety And Pollution Prevention</b>											
Direct -Pollution Prevention Grants Program	66.708	30,001	0	0	0	0	0	0	0	0	30,001
Direct -Pollution Prevention Grants Program	66.708	80,579	0	0	0	0	0	0	0	0	80,579
Direct -Pollution Prevention Grants Program	66.708	104,993	0	0	0	0	0	0	0	0	104,993
Direct -Pollution Prevention Grants Program	66.708	54,743	0	0	0	0	0	0	0	0	54,743

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<b>Research and Development Cluster</b>											
Direct -Source Reduction Assistance	66.717	28,916	0	0	0	0	0	0	0	0	28,916
<b>Total for Office Of Chemical Safety And Pollution Prevention</b>		<b>299,232</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>299,232</b>
<b>Total for Environmental Protection Agency</b>		<b>918,843</b>	<b>-37</b>	<b>201,577</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,120,383</b>
<b>National Aeronautics And Space Administration</b>											
<b>National Aeronautics And Space Administration</b>											
Direct -Science	43.001	0	0	0	0	0	0	0	0	58,687	58,687
Direct -Science	43.001	63,596	0	0	0	0	0	0	0	0	63,596
Direct -Science	43.001	0	622,829	0	0	0	0	0	0	0	622,829
Direct -Science	43.001	1,405	0	0	0	0	0	0	0	0	1,405
Direct -Science	43.001	38,007	0	0	0	0	0	0	0	0	38,007
Direct -Science	43.001	0	0	0	0	0	0	0	0	443,065	443,065
Direct -Science	43.001	30,636	0	0	0	0	0	0	0	0	30,636
Direct -Science	43.001	9,924	0	0	0	0	0	0	0	0	9,924
Direct -Science	43.001	31,527	0	0	0	0	0	0	0	0	31,527
Direct -Science	43.001	18,502	0	0	0	0	0	0	0	0	18,502
Direct -Science	43.001	0	0	0	0	0	0	1,822	0	0	1,822
Direct -Science	43.001	0	0	0	0	0	0	4,263	0	0	4,263

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<i>Research and Development Cluster</i>											
Direct -Science	43.001	0	0	0	0	0	0	2,500	0	0	<b>2,500</b>
Direct -Science	43.001	3,984	0	0	0	0	0	0	0	0	<b>3,984</b>
Direct -Science	43.001	25,500	0	0	0	0	0	0	0	0	<b>25,500</b>
Direct -Science	43.001	9,598	0	0	0	0	0	0	0	0	<b>9,598</b>
Direct -Science	43.001	2,599	0	0	0	0	0	0	0	0	<b>2,599</b>
Direct -Science	43.001	487	0	0	0	0	0	0	0	0	<b>487</b>
Direct -Science	43.001	0	0	0	0	0	0	0	0	181,578	<b>181,578</b>
Direct -Science	43.001	9,040	0	0	0	0	0	0	0	0	<b>9,040</b>
Direct -Science	43.001	581	0	0	0	0	0	0	0	0	<b>581</b>
Direct -Science	43.001	19,628	0	0	0	0	0	0	0	0	<b>19,628</b>
Direct -Science	43.001	34,980	0	0	0	0	0	0	0	0	<b>34,980</b>
Direct -Science	43.001	24,462	0	0	0	0	0	0	0	0	<b>24,462</b>
Direct -Science	43.001	751	0	0	0	0	0	0	0	0	<b>751</b>
Direct -Science	43.001	14,410	0	0	0	0	0	0	0	0	<b>14,410</b>
Direct -Science	43.001	406	0	0	0	0	0	0	0	0	<b>406</b>

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<i>Research and Development Cluster</i>											
Direct -Science	43.001	349	0	0	0	0	0	0	0	0	<b>349</b>
Direct -Science	43.001	521	0	0	0	0	0	0	0	0	<b>521</b>
Direct -Science	43.001	12,952	0	0	0	0	0	0	0	0	<b>12,952</b>
Pass Through JET PROPULSION LAB -Science - Contract No.: 1452102	43.001	105,659	0	0	0	0	0	0	0	0	<b>105,659</b>
Pass Through JET PROPULSION LAB -Science - Contract No.: 1243304	43.001	9,502	0	0	0	0	0	0	0	0	<b>9,502</b>
Pass Through MALIN SPACE SCI SYS -Science - Contract No.: 06-0150	43.001	13,408	0	0	0	0	0	0	0	0	<b>13,408</b>
Pass Through NASA/AFRICAN BIOMASS BURNING - Science - Contract No.: NNX11AF21G	43.001	0	0	45,168	0	0	0	0	0	0	<b>45,168</b>
Pass Through NASA/ASHIMA-WIND&DUNES ON MARS -Science - Contract No.: ASHIMA RESEARCH	43.001	0	0	2,784	0	0	0	0	0	0	<b>2,784</b>
Pass Through NASA/DRYDEN FLIGHT RC-EQU FAB - Science - Contract No.: NNX12AF57G	43.001	0	0	110,655	0	0	0	0	0	0	<b>110,655</b>
Pass Through NASA/ENDO MICRO COMMUNITY-SUB - Science - Contract No.: NNX08AO45G	43.001	0	0	20,636	0	0	0	0	0	0	<b>20,636</b>
Pass Through NASA/FREZCHEM: MODEL FOR MARS - Science - Contract No.: NNX10AP57G	43.001	0	0	103,278	0	0	0	0	0	0	<b>103,278</b>
Pass Through NASA/GEOCHEMICAL APPS-FREZCHEM - Science - Contract No.: NNX09AL19G	43.001	0	0	115,530	0	0	0	0	0	0	<b>115,530</b>
Pass Through NASA/GEOCHEM-OUTER PLANETS - Science - Contract No.: NNX10AE09G	43.001	0	0	182,013	0	0	0	0	0	0	<b>182,013</b>
Pass Through NASA/GLORY-BASE -Science - Contract No.: NNX11AB79G	43.001	0	0	110,100	0	0	0	0	0	0	<b>110,100</b>
Pass Through NASA/IMAGE-PARTICIPANT SUPPORT - Science - Contract No.: NNX11AE94G	43.001	0	0	25,748	0	0	0	0	0	0	<b>25,748</b>

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<i>Research and Development Cluster</i>											
Pass Through NASA/JPL/CALTECH-AVIRS OFFSITE - Science - Contract No.: JET PROPULSION LAB/CALIFORNIA INSTITUTE OF TECH	43.001	0	0	89,188	0	0	0	0	0	0	<b>89,188</b>
Pass Through NASA/JPL/HYSPIRI AIRBORNE PREP - Science - Contract No.: JET PROPULSION LAB/CALIFORNIA INSTITUTE OF TECH	43.001	0	0	41,394	0	0	0	0	0	0	<b>41,394</b>
Pass Through NASA/JPL/REMOTE IMAGING-PRISM - Science - Contract No.: JET PROPULSION LAB/CALIFORNIA INSTITUTE OF TECH	43.001	0	0	17,667	0	0	0	0	0	0	<b>17,667</b>
Pass Through NASA/TERRA AQUA - SUB -Science - Contract No.: NNX11AG89G	43.001	0	0	77,260	0	0	0	0	0	0	<b>77,260</b>
Pass Through NASA/UCSC-FLUX SOUTHERN OCEAN - Science - Contract No.: UNIVERSITY OF CALIFORNIA- SANTA CRUZ	43.001	0	0	37,811	0	0	0	0	0	0	<b>37,811</b>
Pass Through NASA/UN S CA-LIFE UNDERGROUND - Science - Contract No.: UNIVERSITY OF SOUTHERN CALIFORNIA	43.001	0	0	15,417	0	0	0	0	0	0	<b>15,417</b>
Pass Through NSHE IE: ORIGINS OF LIFE FY 12 - Science - Contract No.: NSHE 12-46	43.001	0	0	0	0	5,473	0	0	0	0	<b>5,473</b>
Pass Through Smithsonian Astrophysicl Observatory - Science - Contract No.: TM3-14007X	43.001	0	16,722	0	0	0	0	0	0	0	<b>16,722</b>
Pass Through Smithsonian Astrophysicl Observatory - Science - Contract No.: TMI-12008X	43.001	0	22,489	0	0	0	0	0	0	0	<b>22,489</b>
Pass Through Sonoma State Univ -Science - Contract No.: SA105765	43.001	0	15,485	0	0	0	0	0	0	0	<b>15,485</b>
Pass Through Space Telescope Science Inst -Science - Contract No.: HST-AR-12835-01-A	43.001	0	21,544	0	0	0	0	0	0	0	<b>21,544</b>
Pass Through Space Telescope Science Inst -Science - Contract No.: HST-AR-12150-01-A	43.001	0	14,513	0	0	0	0	0	0	0	<b>14,513</b>
Pass Through Space Telescope Science Inst -Science - Contract No.: HST-AR-12143-01-A	43.001	0	41,350	0	0	0	0	0	0	0	<b>41,350</b>
Pass Through UNAVCO -Science - Contract No.: CA- NNX10AF07A-S1	43.001	15,409	0	0	0	0	0	0	0	0	<b>15,409</b>

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<b><i>Research and Development Cluster</i></b>											
Direct -Education	43.008	0	0	0	0	0	0	0	0	156,026	156,026
Direct -Education	43.008	86,894	0	0	0	0	0	0	0	0	86,894
Pass Through NASA/EGYPTIAN CLIMATOLOGY -Cross Agency Support - Contract No.: NNX12AI91G	43.009	0	0	19,953	0	0	0	0	0	0	19,953
Pass Through NASA/ORGANIC BIOMARKERS -Cross Agency Support - Contract No.: NNX13AH27A	43.009	0	0	18,482	0	0	0	0	0	0	18,482
<b>Total for National Aeronautics And Space Administration</b>		<b>584,717</b>	<b>754,932</b>	<b>1,033,084</b>	<b>0</b>	<b>5,473</b>	<b>0</b>	<b>8,585</b>	<b>0</b>	<b>839,356</b>	<b>3,226,147</b>
<b>Total for National Aeronautics And Space Administratio</b>		<b>584,717</b>	<b>754,932</b>	<b>1,033,084</b>	<b>0</b>	<b>5,473</b>	<b>0</b>	<b>8,585</b>	<b>0</b>	<b>839,356</b>	<b>3,226,147</b>
<b>National Endowment For The Arts</b>											
<b>National Endowment For The Arts</b>											
Pass Through NV-DEPT OF CULTURAL AFFAIRS - Promotion of the Arts_Grants to Organizations and Individuals - Contract No.: PRJ13:0:13	45.024	3,110	0	0	0	0	0	0	0	0	3,110
Pass Through NV-DEPT OF CULTURAL AFFAIRS - Promotion of the Arts_Grants to Organizations and Individuals - Contract No.: PRJ13:0:14	45.024	2,940	0	0	0	0	0	0	0	0	2,940
Pass Through NV-DEPT OF CULTURAL AFFAIRS - Promotion of the Arts_Grants to Organizations and Individuals - Contract No.: PRJ13:0:15	45.024	3,023	0	0	0	0	0	0	0	0	3,023
Pass Through NV Arts Council -Promotion of the Arts_Partnership Agreements - Contract No.: PJ12.0.14	45.025	0	1,325	0	0	0	0	0	0	0	1,325
Pass Through NV Arts Council -Promotion of the Arts_Partnership Agreements - Contract No.: PRJ13-0-12	45.025	0	2,890	0	0	0	0	0	0	0	2,890
Pass Through NV-DEPT OF CULTURAL AFFAIRS - Promotion of the Arts_Partnership Agreements - Contract No.: JKP13:2:14	45.025	1,000	0	0	0	0	0	0	0	0	1,000
Pass Through WESTAF -Promotion of the Arts_Partnership Agreements - Contract No.: TW20120038	45.025	2,500	0	0	0	0	0	0	0	0	2,500
<b>Total for National Endowment For The Arts</b>		<b>12,573</b>	<b>4,215</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>16,788</b>

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

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research and Development Cluster</i>											
<b>Total for National Endowment For The Arts</b>		12,573	4,215	0	0	0	0	0	0	0	16,788
<b>National Endowment For The Humanities</b>											
<b>National Endowment For The Humanities</b>											
Pass Through NEVADA HUMANITIES -Promotion of the Humanities_Federal/State Partnership - Contract No.: OSP-12000BJ	45.129	399,615	0	0	0	0	0	0	0	0	399,615
Pass Through Nevada Humanities -Promotion of the Humanities_Federal/State Partnership - Contract No.: 2013-21	45.129	0	1,000	0	0	0	0	0	0	0	1,000
Pass Through NEVADA HUMANITIES -Promotion of the Humanities_Federal/State Partnership - Contract No.: 2012-19	45.129	0	0	0	0	0	0	0	0	3,375	3,375
Pass Through NEVADA HUMANITIES -Promotion of the Humanities_Federal/State Partnership - Contract No.: 2012-57	45.129	1,000	0	0	0	0	0	0	0	0	1,000
Pass Through Nevada Humanities -Promotion of the Humanities_Federal/State Partnership - Contract No.: 2012-34	45.129	0	4,781	0	0	0	0	0	0	0	4,781
Pass Through NV Humanities Committee -Promotion of the Humanities_Federal/State Partnership - Contract No.: 2013-19M	45.129	0	1,000	0	0	0	0	0	0	0	1,000
<b>Total for National Endowment For The Humanities</b>		<b>400,615</b>	<b>6,781</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,375</b>	<b>410,771</b>
<b>Total for National Endowment For The Humanities</b>		<b>400,615</b>	<b>6,781</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,375</b>	<b>410,771</b>
<b>National Science Foundation</b>											
<b>National Science Foundation</b>											
Direct -Engineering Grants	47.041	63,360	0	0	0	0	0	0	0	0	63,360
Direct -Engineering Grants	47.041	50,812	0	0	0	0	0	0	0	0	50,812
Direct -Engineering Grants	47.041	19,812	0	0	0	0	0	0	0	0	19,812
Direct -Engineering Grants	47.041	28,959	0	0	0	0	0	0	0	0	28,959

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	<b>CFDA Number</b>	<b>UNR</b>	<b>UNLV</b>	<b>DRI</b>	<b>NSC</b>	<b>CSN</b>	<b>GBC</b>	<b>TMCC</b>	<b>WNC</b>	<b>SYSTEM</b>	<b>Total</b>
<i>Research and Development Cluster</i>											
Direct -Engineering Grants	47.041	84,633	0	0	0	0	0	0	0	0	<b>84,633</b>
Direct -Engineering Grants	47.041	49,572	0	0	0	0	0	0	0	0	<b>49,572</b>
Direct -Engineering Grants	47.041	3,794	0	0	0	0	0	0	0	0	<b>3,794</b>
Direct -Engineering Grants	47.041	40,962	0	0	0	0	0	0	0	0	<b>40,962</b>
Direct -Engineering Grants	47.041	638,290	0	0	0	0	0	0	0	0	<b>638,290</b>
Direct -Engineering Grants	47.041	2,149	0	0	0	0	0	0	0	0	<b>2,149</b>
Direct -Engineering Grants	47.041	-204	0	0	0	0	0	0	0	0	<b>-204</b>
Direct -Engineering Grants	47.041	15,137	0	0	0	0	0	0	0	0	<b>15,137</b>
Direct -Engineering Grants	47.041	27,398	0	0	0	0	0	0	0	0	<b>27,398</b>
Direct -Engineering Grants	47.041	1,629	0	0	0	0	0	0	0	0	<b>1,629</b>
Direct -Engineering Grants	47.041	7,867	0	0	0	0	0	0	0	0	<b>7,867</b>
Direct -Engineering Grants	47.041	43,208	0	0	0	0	0	0	0	0	<b>43,208</b>
Direct -Engineering Grants	47.041	10,805	0	0	0	0	0	0	0	0	<b>10,805</b>
Direct -Engineering Grants	47.041	0	55,799	0	0	0	0	0	0	0	<b>55,799</b>
Direct -Engineering Grants	47.041	47,253	0	0	0	0	0	0	0	0	<b>47,253</b>

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	<b>CFDA Number</b>	<b>UNR</b>	<b>UNLV</b>	<b>DRI</b>	<b>NSC</b>	<b>CSN</b>	<b>GBC</b>	<b>TMCC</b>	<b>WNC</b>	<b>SYSTEM</b>	<b>Total</b>
<i>Research and Development Cluster</i>											
Direct -Engineering Grants	47.041	2,625	0	0	0	0	0	0	0	0	<b>2,625</b>
Pass Through ADVANCED MATERIAL & DEVICES INC - Engineering Grants - Contract No.: AMAD-02-09	47.041	565	0	0	0	0	0	0	0	0	<b>565</b>
Pass Through Colorado State University -Engineering Grants - Contract No.: G3329-1	47.041	0	68,238	0	0	0	0	0	0	0	<b>68,238</b>
Pass Through NSF/RURAL FLOODS -Engineering Grants - Contract No.: CMMI-1134539	47.041	0	0	13,028	0	0	0	0	0	0	<b>13,028</b>
Pass Through PURDUE UNIVERSITY -Engineering Grants - Contract No.: NEES-4101-31878	47.041	977,071	0	0	0	0	0	0	0	0	<b>977,071</b>
Pass Through UNIVERSITY OF WASHINGTON - Engineering Grants - Contract No.: 747830	47.041	12,413	0	0	0	0	0	0	0	0	<b>12,413</b>
Direct -Mathematical and Physical Sciences	47.049	12,186	0	0	0	0	0	0	0	0	<b>12,186</b>
Direct -Mathematical and Physical Sciences	47.049	36,704	0	0	0	0	0	0	0	0	<b>36,704</b>
Direct -Mathematical and Physical Sciences	47.049	54,469	0	0	0	0	0	0	0	0	<b>54,469</b>
Direct -Mathematical and Physical Sciences	47.049	101,177	0	0	0	0	0	0	0	0	<b>101,177</b>
Direct -Mathematical and Physical Sciences	47.049	101,700	0	0	0	0	0	0	0	0	<b>101,700</b>
Direct -Mathematical and Physical Sciences	47.049	84,166	0	0	0	0	0	0	0	0	<b>84,166</b>
Direct -Mathematical and Physical Sciences	47.049	95,234	0	0	0	0	0	0	0	0	<b>95,234</b>
Direct -Mathematical and Physical Sciences	47.049	34,653	0	0	0	0	0	0	0	0	<b>34,653</b>
Direct -Mathematical and Physical Sciences	47.049	16,918	0	0	0	0	0	0	0	0	<b>16,918</b>

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	<b>CFDA Number</b>	<b>UNR</b>	<b>UNLV</b>	<b>DRI</b>	<b>NSC</b>	<b>CSN</b>	<b>GBC</b>	<b>TMCC</b>	<b>WNC</b>	<b>SYSTEM</b>	<b>Total</b>
<i>Research and Development Cluster</i>											
Direct -Mathematical and Physical Sciences	47.049	59,294	0	0	0	0	0	0	0	0	<b>59,294</b>
Direct -Mathematical and Physical Sciences	47.049	110,906	0	0	0	0	0	0	0	0	<b>110,906</b>
Direct -Mathematical and Physical Sciences	47.049	7,575	0	0	0	0	0	0	0	0	<b>7,575</b>
Direct -Mathematical and Physical Sciences	47.049	94,206	0	0	0	0	0	0	0	0	<b>94,206</b>
Direct -Mathematical and Physical Sciences	47.049	0	408,057	0	0	0	0	0	0	0	<b>408,057</b>
Direct -Mathematical and Physical Sciences	47.049	143,448	0	0	0	0	0	0	0	0	<b>143,448</b>
Pass Through ALFRED UNIVERSITY -Mathematical and Physical Sciences - Contract No.: 2012-UNR-000	47.049	3,519	0	0	0	0	0	0	0	0	<b>3,519</b>
Pass Through NSF/CMG TEMPERED MODELS - Mathematical and Physical Sciences - Contract No.: DMS-1025417	47.049	0	0	38,724	0	0	0	0	0	0	<b>38,724</b>
Pass Through NSF/NATURE-ORIGIN BROWN CARBON - Mathematical and Physical Sciences - Contract No.: CHE-1214163	47.049	0	0	18,724	0	0	0	0	0	0	<b>18,724</b>
Direct -Geosciences	47.050	13,387	0	0	0	0	0	0	0	0	<b>13,387</b>
Direct -Geosciences	47.050	94,907	0	0	0	0	0	0	0	0	<b>94,907</b>
Direct -Geosciences	47.050	44,678	0	0	0	0	0	0	0	0	<b>44,678</b>
Direct -Geosciences	47.050	6,720	0	0	0	0	0	0	0	0	<b>6,720</b>
Direct -Geosciences	47.050	158,077	0	0	0	0	0	0	0	0	<b>158,077</b>
Direct -Geosciences	47.050	4,456	0	0	0	0	0	0	0	0	<b>4,456</b>

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	<b>CFDA Number</b>	<b>UNR</b>	<b>UNLV</b>	<b>DRI</b>	<b>NSC</b>	<b>CSN</b>	<b>GBC</b>	<b>TMCC</b>	<b>WNC</b>	<b>SYSTEM</b>	<b>Total</b>
<i>Research and Development Cluster</i>											
Direct -Geosciences	47.050	11,559	0	0	0	0	0	0	0	0	<b>11,559</b>
Direct -Geosciences	47.050	118,614	0	0	0	0	0	0	0	0	<b>118,614</b>
Direct -Geosciences	47.050	5,846	0	0	0	0	0	0	0	0	<b>5,846</b>
Direct -Geosciences	47.050	88,772	0	0	0	0	0	0	0	0	<b>88,772</b>
Direct -Geosciences	47.050	27,935	0	0	0	0	0	0	0	0	<b>27,935</b>
Direct -Geosciences	47.050	54,742	0	0	0	0	0	0	0	0	<b>54,742</b>
Direct -Geosciences	47.050	6,750	0	0	0	0	0	0	0	0	<b>6,750</b>
Direct -Geosciences	47.050	0	411,442	0	0	0	0	0	0	0	<b>411,442</b>
Direct -Geosciences	47.050	51,205	0	0	0	0	0	0	0	0	<b>51,205</b>
Direct -Geosciences	47.050	22,978	0	0	0	0	0	0	0	0	<b>22,978</b>
Pass Through NSF/ANTARTIC PHYTOPLNKTON SEQ - Geosciences - Contract No.: ANT-1043532	47.050	0	0	107,141	0	0	0	0	0	0	<b>107,141</b>
Pass Through NSF/AUBURN UNIV-MACROPORES - Geosciences - Contract No.: AUBURN UNIVERSITY	47.050	0	0	52,625	0	0	0	0	0	0	<b>52,625</b>
Pass Through NSF/CCN SPECTRAL MEASURE ICE-T - Geosciences - Contract No.: AGS-1035230	47.050	0	0	67,312	0	0	0	0	0	0	<b>67,312</b>
Pass Through NSF/COLORADO CLOUD STUDY- CAMPS -Geosciences - Contract No.: AGS-0964811	47.050	0	0	6,588	0	0	0	0	0	0	<b>6,588</b>
Pass Through NSF/HOLOCENE LAKE LEVELS - Geosciences - Contract No.: EAR-1252225	47.050	0	0	29,763	0	0	0	0	0	0	<b>29,763</b>

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	<b>CFDA Number</b>	<b>UNR</b>	<b>UNLV</b>	<b>DRI</b>	<b>NSC</b>	<b>CSN</b>	<b>GBC</b>	<b>TMCC</b>	<b>WNC</b>	<b>SYSTEM</b>	<b>Total</b>
<i>Research and Development Cluster</i>											
Pass Through NSF/HS-PARTICIPANT SUPPORT - Geosciences - Contract No.: GEO-1035049	47.050	0	0	34,366	0	0	0	0	0	0	<b>34,366</b>
Pass Through NSF/HYGROSCOPIC PROP - OAL - Geosciences - Contract No.: ATM-0931431	47.050	0	0	92,289	0	0	0	0	0	0	<b>92,289</b>
Pass Through NSF/ICE-L CCN SPECTRAL MEASURE - Geosciences - Contract No.: ATM-0615414	47.050	0	0	21,336	0	0	0	0	0	0	<b>21,336</b>
Pass Through NSF/INHIBIT SNOWFALL-POLLUTION - Geosciences - Contract No.: ATM-0835473	47.050	0	0	61,071	0	0	0	0	0	0	<b>61,071</b>
Pass Through NSF/MERCURY OXID-DEAD SEA - Geosciences - Contract No.: ATM-0813690	47.050	0	0	33,977	0	0	0	0	0	0	<b>33,977</b>
Pass Through NSF/MONSOON RESEARCH- SUBAWARD -Geosciences - Contract No.: ATM-0801474	47.050	0	0	104,358	0	0	0	0	0	0	<b>104,358</b>
Pass Through NSF/MRI:INSTRUMENT ACQUISITION - Geosciences - Contract No.: AGS-1040085	47.050	0	0	18,969	0	0	0	0	0	0	<b>18,969</b>
Pass Through NSF/PHOTOACOUSTIC SPECT-SUB - Geosciences - Contract No.: AGS-1040046	47.050	0	0	151,658	0	0	0	0	0	0	<b>151,658</b>
Pass Through NSF/SAND SENSOR I -Geosciences - Contract No.: EAR-1124609	47.050	0	0	70,936	0	0	0	0	0	0	<b>70,936</b>
Pass Through NSF/STRATOCUMULUS TOP (POST) - Geosciences - Contract No.: ATM-0734441	47.050	0	0	4,380	0	0	0	0	0	0	<b>4,380</b>
Pass Through NSF/TROPICAL CYCLONE-BAJA CA - Geosciences - Contract No.: EAR-1123481	47.050	0	0	78,193	0	0	0	0	0	0	<b>78,193</b>
Pass Through NSF/UNIV MN-NCED COLLABORATIVE - Geosciences - Contract No.: UNIVERSITY OF MINNESOTA	47.050	0	0	307	0	0	0	0	0	0	<b>307</b>
Pass Through NSF/VEG CONTROLS-SEDIMENT TRAN - Geosciences - Contract No.: EAR-0814153	47.050	0	0	117,050	0	0	0	0	0	0	<b>117,050</b>
Pass Through UNIVERSITY OF CA SAN DIEGO - Geosciences - Contract No.: PO 10306153-001	47.050	4,844	0	0	0	0	0	0	0	0	<b>4,844</b>
Pass Through UNIVERSITY OF MICHIGAN - Geosciences - Contract No.: 3002541398	47.050	0	4,893	0	0	0	0	0	0	0	<b>4,893</b>

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	<b>CFDA Number</b>	<b>UNR</b>	<b>UNLV</b>	<b>DRI</b>	<b>NSC</b>	<b>CSN</b>	<b>GBC</b>	<b>TMCC</b>	<b>WNC</b>	<b>SYSTEM</b>	<b>Total</b>
<i>Research and Development Cluster</i>											
Pass Through UNIVERSITY OF SOUTHERN CALIFORNIA -Geosciences - Contract No.: PO 137403	47.050	104	0	0	0	0	0	0	0	0	<b>104</b>
Pass Through UNIVERSITY OF SOUTHERN CALIFORNIA -Geosciences - Contract No.: Y86193/PO10013932	47.050	13,609	0	0	0	0	0	0	0	0	<b>13,609</b>
Direct -Computer and Information Science and Engineering	47.070	140,411	0	0	0	0	0	0	0	0	<b>140,411</b>
Direct -Computer and Information Science and Engineering	47.070	0	228,374	0	0	0	0	0	0	0	<b>228,374</b>
Direct -Computer and Information Science and Engineering	47.070	143,151	0	0	0	0	0	0	0	0	<b>143,151</b>
Direct -Computer and Information Science and Engineering	47.070	-1,857	0	0	0	0	0	0	0	0	<b>-1,857</b>
Direct -Biological Sciences	47.074	84,821	0	0	0	0	0	0	0	0	<b>84,821</b>
Direct -Biological Sciences	47.074	84,869	0	0	0	0	0	0	0	0	<b>84,869</b>
Direct -Biological Sciences	47.074	135,578	0	0	0	0	0	0	0	0	<b>135,578</b>
Direct -Biological Sciences	47.074	184,485	0	0	0	0	0	0	0	0	<b>184,485</b>
Direct -Biological Sciences	47.074	120,926	0	0	0	0	0	0	0	0	<b>120,926</b>
Direct -Biological Sciences	47.074	93,664	0	0	0	0	0	0	0	0	<b>93,664</b>
Direct -Biological Sciences	47.074	828	0	0	0	0	0	0	0	0	<b>828</b>
Direct -Biological Sciences	47.074	39,855	0	0	0	0	0	0	0	0	<b>39,855</b>
Direct -Biological Sciences	47.074	41,803	0	0	0	0	0	0	0	0	<b>41,803</b>

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	<b>CFDA Number</b>	<b>UNR</b>	<b>UNLV</b>	<b>DRI</b>	<b>NSC</b>	<b>CSN</b>	<b>GBC</b>	<b>TMCC</b>	<b>WNC</b>	<b>SYSTEM</b>	<b>Total</b>
<i>Research and Development Cluster</i>											
Direct -Biological Sciences	47.074	135,547	0	0	0	0	0	0	0	0	<b>135,547</b>
Direct -Biological Sciences	47.074	113,458	0	0	0	0	0	0	0	0	<b>113,458</b>
Direct -Biological Sciences	47.074	2,076	0	0	0	0	0	0	0	0	<b>2,076</b>
Direct -Biological Sciences	47.074	84,852	0	0	0	0	0	0	0	0	<b>84,852</b>
Direct -Biological Sciences	47.074	0	326,340	0	0	0	0	0	0	0	<b>326,340</b>
Direct -Biological Sciences	47.074	77,966	0	0	0	0	0	0	0	0	<b>77,966</b>
Pass Through Brown University -Biological Sciences - Contract No.: IOS-0840950	47.074	0	13,452	0	0	0	0	0	0	0	<b>13,452</b>
Pass Through NSF/CLIMATE STATION NETWORK - Biological Sciences - Contract No.: DBI-0936048	47.074	0	0	54,211	0	0	0	0	0	0	<b>54,211</b>
Pass Through NSF/PHYLOGENETIC CASCADES - Biological Sciences - Contract No.: DEB-1145130	47.074	0	0	42,064	0	0	0	0	0	0	<b>42,064</b>
Pass Through NSF/RAPID:WILDFIRE SO. FLORIDA - Biological Sciences - Contract No.: DEB-1342094	47.074	0	0	4,143	0	0	0	0	0	0	<b>4,143</b>
Pass Through NSF/UCSB/MICRO-ENVIRONMENTS - Biological Sciences - Contract No.: UNIVERSITY OF CALIFORNIA-SANTA BARBARA	47.074	0	0	12,361	0	0	0	0	0	0	<b>12,361</b>
Pass Through SOUTH DAKOTA STATE UNIVERSITY - Biological Sciences - Contract No.: 3FF054/KAREN SCHLAUC	47.074	-1	0	0	0	0	0	0	0	0	<b>-1</b>
Pass Through UNIVERSITY OF CA MERCED -Biological Sciences - Contract No.: EAR 0725097	47.074	26,221	0	0	0	0	0	0	0	0	<b>26,221</b>
Pass Through University of Puerto Rico -Biological Sciences - Contract No.: N/A	47.074	0	10,441	0	0	0	0	0	0	0	<b>10,441</b>
Direct -Social, Behavioral, and Economic Sciences	47.075	62,867	0	0	0	0	0	0	0	0	<b>62,867</b>

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	<b>CFDA Number</b>	<b>UNR</b>	<b>UNLV</b>	<b>DRI</b>	<b>NSC</b>	<b>CSN</b>	<b>GBC</b>	<b>TMCC</b>	<b>WNC</b>	<b>SYSTEM</b>	<b>Total</b>
<i>Research and Development Cluster</i>											
Direct -Social, Behavioral, and Economic Sciences	47.075	19,464	0	0	0	0	0	0	0	0	<b>19,464</b>
Direct -Social, Behavioral, and Economic Sciences	47.075	0	246,791	0	0	0	0	0	0	0	<b>246,791</b>
Direct -Social, Behavioral, and Economic Sciences	47.075	46,646	0	0	0	0	0	0	0	0	<b>46,646</b>
Direct -Social, Behavioral, and Economic Sciences	47.075	11,473	0	0	0	0	0	0	0	0	<b>11,473</b>
Direct -Social, Behavioral, and Economic Sciences	47.075	16,599	0	0	0	0	0	0	0	0	<b>16,599</b>
Direct -Social, Behavioral, and Economic Sciences	47.075	27,931	0	0	0	0	0	0	0	0	<b>27,931</b>
Direct -Social, Behavioral, and Economic Sciences	47.075	1,262	0	0	0	0	0	0	0	0	<b>1,262</b>
Direct -Social, Behavioral, and Economic Sciences	47.075	17,016	0	0	0	0	0	0	0	0	<b>17,016</b>
Pass Through NSF/SEDIMENT DATING - SPAIN -Social, Behavioral, and Economic Sciences - Contract No.: BCS-0841059	47.075	0	0	5,560	0	0	0	0	0	0	<b>5,560</b>
Direct -Education and Human Resources	47.076	352,352	0	0	0	0	0	0	0	0	<b>352,352</b>
Direct -Education and Human Resources	47.076	124,353	0	0	0	0	0	0	0	0	<b>124,353</b>
Direct -Education and Human Resources	47.076	0	51,978	0	0	0	0	0	0	0	<b>51,978</b>
Direct -Education and Human Resources	47.076	87,500	0	0	0	0	0	0	0	0	<b>87,500</b>
Pass Through ARIZONA STATE UNIVERSITY -Education and Human Resources - Contract No.: KMS0051-35-3/SUB	47.076	756	0	0	0	0	0	0	0	0	<b>756</b>
Pass Through Hunter College -Education and Human Resources - Contract No.: 40A70-A	47.076	0	65,838	0	0	0	0	0	0	0	<b>65,838</b>

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

	<b>CFDA Number</b>	<b>UNR</b>	<b>UNLV</b>	<b>DRI</b>	<b>NSC</b>	<b>CSN</b>	<b>GBC</b>	<b>TMCC</b>	<b>WNC</b>	<b>SYSTEM</b>	<b>Total</b>
<i>Research and Development Cluster</i>											
Pass Through PROBLEM-BASED LEARNING 12 - Education and Human Resources - Contract No.: N/A	47.076	0	0	0	0	0	0	399,469	0	0	<b>399,469</b>
Pass Through UNIVERSITY OF MASSACHUSETTS, BOSTON BROADENING ADVANCED TECH EDUCATION CONNECTIONS (BATEC) FY 12 - Education and Human Resources - Contract No.: S20120000016854	47.076	0	0	0	0	58,342	0	0	0	0	<b>58,342</b>
Direct -Polar Programs	47.078	9,353	0	0	0	0	0	0	0	0	<b>9,353</b>
Direct -Polar Programs	47.078	0	53,997	0	0	0	0	0	0	0	<b>53,997</b>
Pass Through NSF/AEROSOLS IN THE ARCTIC -Polar Programs - Contract No.: ARC-0909541	47.078	0	0	122,205	0	0	0	0	0	0	<b>122,205</b>
Pass Through NSF/AEROSOLS-ARCTIC POLAR DOME - Polar Programs - Contract No.: ARC-1023672	47.078	0	0	133,159	0	0	0	0	0	0	<b>133,159</b>
Pass Through NSF/GREENLAND ARCTIC GASES -Polar Programs - Contract No.: ARC-1204176	47.078	0	0	34,967	0	0	0	0	0	0	<b>34,967</b>
Pass Through NSF/ICE CORE - WEST ANTARCTIC -Polar Programs - Contract No.: ANT-0944348	47.078	0	0	150,395	0	0	0	0	0	0	<b>150,395</b>
Pass Through NSF/MCCALL GLACIER ICE CORE -Polar Programs - Contract No.: ARC-1023318	47.078	0	0	13,733	0	0	0	0	0	0	<b>13,733</b>
Pass Through NSF/RAPID: BACTERIOPLANKTON -Polar Programs - Contract No.: ANT-1250091	47.078	0	0	60,319	0	0	0	0	0	0	<b>60,319</b>
Pass Through NSF/WAIS DIVIDE CORE -Polar Programs - Contract No.: ANT-1142164	47.078	0	0	35,844	0	0	0	0	0	0	<b>35,844</b>
Pass Through NSF/WAIS DIVIDE-CONTINUOUS -Polar Programs - Contract No.: ANT-1142166	47.078	0	0	63,541	0	0	0	0	0	0	<b>63,541</b>
Direct -International Science and Engineering (OISE)	47.079	0	936,681	0	0	0	0	0	0	0	<b>936,681</b>
Direct -International Science and Engineering (OISE)	47.079	21,280	0	0	0	0	0	0	0	0	<b>21,280</b>

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

	<b>CFDA Number</b>	<b>UNR</b>	<b>UNLV</b>	<b>DRI</b>	<b>NSC</b>	<b>CSN</b>	<b>GBC</b>	<b>TMCC</b>	<b>WNC</b>	<b>SYSTEM</b>	<b>Total</b>
<i>Research and Development Cluster</i>											
Pass Through NSF/OREGON ST-ICE CORE SCIENCE - International Science and Engineering (OISE) - Contract No.: OREGON STATE UNIVERSITY	47.079	0	0	94,297	0	0	0	0	0	0	<b>94,297</b>
Pass Through NSF/US CRDF-CANALS UZBEKISTAN - International Science and Engineering (OISE) - Contract No.: US CIVILIAN RESEARCH & DEVELOPMENT FOUNDATION	47.079	0	0	6,685	0	0	0	0	0	0	<b>6,685</b>
Direct -Office of Cyberinfrastructure	47.080	0	7,945	0	0	0	0	0	0	0	<b>7,945</b>
Direct -Office of Cyberinfrastructure	47.080	0	0	0	0	0	0	0	0	250	<b>250</b>
Direct -Office of Cyberinfrastructure	47.080	1,024,621	0	0	0	0	0	0	0	0	<b>1,024,621</b>
Direct -Office of Experimental Program to Stimulate Competitive Research	47.081	0	0	0	0	0	0	0	0	219,357	<b>219,357</b>
Direct -Office of Experimental Program to Stimulate Competitive Research	47.081	0	0	0	0	0	3,804	0	0	0	<b>3,804</b>
Direct -Office of Experimental Program to Stimulate Competitive Research	47.081	0	0	0	0	0	0	0	0	3,169,320	<b>3,169,320</b>
Direct -Office of Experimental Program to Stimulate Competitive Research	47.081	111,300	0	0	0	0	0	0	0	0	<b>111,300</b>
Direct -Office of Experimental Program to Stimulate Competitive Research	47.081	0	0	0	0	0	4,500	0	0	0	<b>4,500</b>
Direct -Trans-NSF Recovery Act Reasearch Support	47.082	0	0	0	0	0	0	0	0	115,473	<b>115,473</b>
Pass Through ARRA- -Trans-NSF Recovery Act Reasearch Support - Contract No.: ATM-0917934	47.082	31,500	0	0	0	0	0	0	0	0	<b>31,500</b>
Pass Through ARRA- -Trans-NSF Recovery Act Reasearch Support - Contract No.: PHY-0903847	47.082	55,554	0	0	0	0	0	0	0	0	<b>55,554</b>
Pass Through ARRA- -Trans-NSF Recovery Act Reasearch Support - Contract No.: N/A	47.082	0	383,170	0	0	0	0	0	0	0	<b>383,170</b>

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<b><i>Research and Development Cluster</i></b>											
Pass Through ARRA- -Trans-NSF Recovery Act Reasearch Support - Contract No.: CHE-0844234	47.082	65,678	0	0	0	0	0	0	0	0	65,678
Pass Through ARRA- -Trans-NSF Recovery Act Reasearch Support - Contract No.: CNS-0932423	47.082	173,763	0	0	0	0	0	0	0	0	173,763
Pass Through ARRA- -Trans-NSF Recovery Act Reasearch Support - Contract No.: IOS-0843730	47.082	245,757	0	0	0	0	0	0	0	0	245,757
Pass Through ARRA-NSF/CHEM&BIO-WAIS DIVIDE CORE -Trans-NSF Recovery Act Reasearch Support - Contract No.: ANT-0839093	47.082	0	0	333,366	0	0	0	0	0	0	333,366
Pass Through ARRA-NSF/CORE-SNOW MSRMTS GEO SUMIT -Trans-NSF Recovery Act Reasearch Support - Contract No.: ARC-0856845	47.082	0	0	218,777	0	0	0	0	0	0	218,777
Pass Through ARRA-NSF/GEO-MICRO LK VIDA ANTARCTC -Trans-NSF Recovery Act Reasearch Support - Contract No.: ANT-0739681	47.082	0	0	173,776	0	0	0	0	0	0	173,776
Pass Through ARRA-NSF/ICE CORE RECORDS-BC CANADA -Trans-NSF Recovery Act Reasearch Support - Contract No.: ATM-0902734	47.082	0	0	56,341	0	0	0	0	0	0	56,341
Pass Through ARRA-NSF/SPL REMODEL -Trans-NSF Recovery Act Reasearch Support - Contract No.: EAR-0963558	47.082	0	0	22,420	0	0	0	0	0	0	22,420
Pass Through ARRA-NSF/UTAH/GREENLAND TRAVERSESES -Trans-NSF Recovery Act Reasearch Support - Contract No.: UNIVERSITY OF UTAH	47.082	0	0	54,836	0	0	0	0	0	0	54,836
Pass Through ARRA-SF/MRI:CAVITY RING-DOWN FAB -Trans-NSF Recovery Act Reasearch Support - Contract No.: ATM-0923485	47.082	0	0	313,156	0	0	0	0	0	0	313,156
Pass Through ARRA-UNIVERSITY OF CA SAN DIEGO - Trans-NSF Recovery Act Reasearch Support - Contract No.: PO# 10306556-003	47.082	51,812	0	0	0	0	0	0	0	0	51,812
<b>Total for National Science Foundation</b>		<b>7,880,938</b>	<b>3,273,436</b>	<b>3,128,951</b>	<b>0</b>	<b>58,342</b>	<b>8,304</b>	<b>399,469</b>	<b>0</b>	<b>3,504,400</b>	<b>18,253,840</b>
<b>Total for National Science Foundation</b>		<b>7,880,938</b>	<b>3,273,436</b>	<b>3,128,951</b>	<b>0</b>	<b>58,342</b>	<b>8,304</b>	<b>399,469</b>	<b>0</b>	<b>3,504,400</b>	<b>18,253,840</b>

## **Nuclear Regulatory Commission**

Nuclear Regulatory Commission

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

	<b>CFDA Number</b>	<b>UNR</b>	<b>UNLV</b>	<b>DRI</b>	<b>NSC</b>	<b>CSN</b>	<b>GBC</b>	<b>TMCC</b>	<b>WNC</b>	<b>SYSTEM</b>	<b>Total</b>
<b><i>Research and Development Cluster</i></b>											
Direct -U. S. Nuclear Regulatory Commission Nuclear Education Grant Program	77.006	33,284	0	0	0	0	0	0	0	0	<b>33,284</b>
Direct -U. S. Nuclear Regulatory Commission Nuclear Education Grant Program	77.006	0	86,201	0	0	0	0	0	0	0	<b>86,201</b>
Direct -U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program	77.008	191,141	0	0	0	0	0	0	0	0	<b>191,141</b>
Direct -U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program	77.008	56,633	0	0	0	0	0	0	0	0	<b>56,633</b>
Direct -U.S. Nuclear Regulatory Commission Office of Research Financial Assistance Program	77.009	14,482	0	0	0	0	0	0	0	0	<b>14,482</b>
Direct -U.S. Nuclear Regulatory Commission Office of Research Financial Assistance Program	77.009	26,696	0	0	0	0	0	0	0	0	<b>26,696</b>
<b>Total for Nuclear Regulatory Commission</b>		<b>322,236</b>	<b>86,201</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>408,437</b>
<b>Total for Nuclear Regulatory Commission</b>		<b>322,236</b>	<b>86,201</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>408,437</b>
<b>Small Business Administration</b>											
<b>Small Business Administration</b>											
Direct -8(a) Business Development Program	59.006	81,193	0	0	0	0	0	0	0	0	<b>81,193</b>
Direct -Small Business Development Centers	59.037	121,178	0	0	0	0	0	0	0	0	<b>121,178</b>
Direct -Small Business Development Centers	59.037	175,435	0	0	0	0	0	0	0	0	<b>175,435</b>
Direct -Small Business Development Centers	59.037	722,459	0	0	0	0	51,500	0	0	0	<b>773,959</b>
Direct -Small Business Development Centers	59.037	-22,651	0	0	0	0	0	0	0	0	<b>-22,651</b>
Direct -Small Business Development Centers	59.037	267,459	0	0	0	0	35,035	0	0	0	<b>302,494</b>

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Research and Development Cluster</i>											
Pass Through WESTERN NEVADA DEVELOPMENT DISTRICT -Small Business Development Centers - Contract No.: OSP-11605HV	59.037	-5	0	0	0	0	0	0	0	0	-5
Pass Through WESTERN NEVADA DEVELOPMENT DISTRICT -Small Business Development Centers - Contract No.: SBAHQ-10-I-0246	59.037	40,448	0	0	0	0	0	0	0	0	40,448
<b>Total for Small Business Administration</b>		1,385,516	0	0	0	0	86,535	0	0	0	1,472,051
<b>Total for Small Business Administration</b>		1,385,516	0	0	0	0	86,535	0	0	0	1,472,051
<b>Research and Development Cluster</b>		79,652,042	24,284,374	20,844,592	505,962	477,381	305,136	1,374,712	2,283	4,899,633	132,346,115

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<b>SNAP Cluster</b>											
<b>Department Of Agriculture</b>											
<b>Food And Nutrition Service</b>											
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Supplemental Nutrition Assistance Program - Contract No.: FSNE FY2012	10.551	32,363	0	0	0	0	0	0	0	0	32,363
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Supplemental Nutrition Assistance Program - Contract No.: FSNE FY13	10.551	572,248	0	0	0	0	0	0	0	0	572,248
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Supplemental Nutrition Assistance Program - Contract No.: FSNE FY12-A #2	10.551	37,523	0	0	0	0	0	0	0	0	37,523
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Supplemental Nutrition Assistance Program - Contract No.: FSNE FY12	10.551	250,076	0	0	0	0	0	0	0	0	250,076
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Supplemental Nutrition Assistance Program - Contract No.: FSNE FY2013	10.551	34,317	0	0	0	0	0	0	0	0	34,317
<b>Total for Food And Nutrition Service</b>		<b>926,527</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>926,527</b>
<b>Total for Department Of Agriculture</b>		<b>926,527</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>926,527</b>
<b>SNAP Cluster</b>		<b>926,527</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>926,527</b>

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<b>Special Education Cluster</b>											
<b>Department Of Education</b>											
<b>Office Of Special Education And Rehabilitative Services</b>											
Pass Through NV-DEPT OF EDUCATION -Special Education_Grants to States - Contract No.: 074-000-2012	84.027	2,395	0	0	0	0	0	0	0	0	2,395
Pass Through NV-DEPT OF EDUCATION -Special Education_Grants to States - Contract No.: 071-001-2013	84.027	316,035	0	0	0	0	0	0	0	0	316,035
Pass Through NV-DEPT OF EDUCATION -Special Education_Grants to States - Contract No.: OSP-1303013	84.027	79,787	0	0	0	0	0	0	0	0	79,787
Pass Through NV-DEPT OF EDUCATION -Special Education_Grants to States - Contract No.: 071-000-2013	84.027	499,229	0	0	0	0	0	0	0	0	499,229
Pass Through NV-DEPT OF EDUCATION -Special Education_Grants to States - Contract No.: OSP-1303037	84.027	15,316	0	0	0	0	0	0	0	0	15,316
<b>Total for Office Of Special Education And Rehabilitative Services</b>		<b>912,762</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>912,762</b>
<b>Total for Department Of Education</b>		<b>912,762</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>912,762</b>
<b>Special Education Cluster</b>		<b>912,762</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>912,762</b>

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

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<b>Student Financial Assistance Cluster</b>											
<b>Department Of Education</b>											
<b>Office Of Student Financial Assistance Programs</b>											
Direct -Perkins Loan Cancellations	84.037	0	32,797	0	0	0	0	0	0	0	32,797
<b>Total for Office Of Student Financial Assistance Programs</b>		<b>0</b>	<b>32,797</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>32,797</b>
<b>Total for Department Of Education</b>		<b>0</b>	<b>32,797</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>32,797</b>
<b>Department Of Education</b>											
<b>Office Of Student Financial Assistance Programs</b>											
Direct -Federal Supplemental Educational Opportunity Grants	84.007	0	0	0	0	33,000	0	0	0	0	33,000
Direct -Federal Supplemental Educational Opportunity Grants	84.007	0	0	0	74,624	0	0	0	0	0	74,624
Direct -Federal Supplemental Educational Opportunity Grants	84.007	16,630	0	0	0	0	0	0	0	0	16,630
Direct -Federal Supplemental Educational Opportunity Grants	84.007	0	0	0	0	617,294	0	0	0	0	617,294
Direct -Federal Supplemental Educational Opportunity Grants	84.007	0	0	0	0	0	0	0	72,772	0	72,772
Direct -Federal Supplemental Educational Opportunity Grants	84.007	249,275	0	0	0	0	0	0	0	0	249,275
Direct -Federal Supplemental Educational Opportunity Grants	84.007	0	440,591	0	0	0	69,483	228,841	0	0	738,915
Direct -Federal Work-Study Program	84.033	0	0	0	90,453	0	0	0	0	0	90,453
Direct -Federal Work-Study Program	84.033	313,055	0	0	0	0	0	0	0	0	313,055
Direct -Federal Work-Study Program	84.033	0	0	0	0	600,573	0	0	0	0	600,573
Direct -Federal Work-Study Program	84.033	92,326	0	0	0	0	0	0	0	0	92,326

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	<b>CFDA Number</b>	<b>UNR</b>	<b>UNLV</b>	<b>DRI</b>	<b>NSC</b>	<b>CSN</b>	<b>GBC</b>	<b>TMCC</b>	<b>WNC</b>	<b>SYSTEM</b>	<b>Total</b>
<i>Student Financial Assistance Cluster</i>											
Direct -Federal Work-Study Program	84.033	0	0	0	0	1,166	0	0	0	0	<b>1,166</b>
Direct -Federal Work-Study Program	84.033	-1	0	0	0	0	0	0	0	0	<b>-1</b>
Direct -Federal Work-Study Program	84.033	0	595,906	0	0	0	50,840	180,319	0	0	<b>827,065</b>
Direct -Federal Work-Study Program	84.033	0	0	0	0	0	0	0	65,385	0	<b>65,385</b>
Direct -Federal Pell Grant Program	84.063	17,071,823	0	0	0	0	0	0	0	0	<b>17,071,823</b>
Direct -Federal Pell Grant Program	84.063	0	31,234,877	0	0	0	2,631,688	13,250,039	0	0	<b>47,116,604</b>
Direct -Federal Pell Grant Program	84.063	0	0	0	0	2,985,642	0	0	0	0	<b>2,985,642</b>
Direct -Federal Pell Grant Program	84.063	0	0	0	0	38,861,339	0	0	0	0	<b>38,861,339</b>
Direct -Federal Pell Grant Program	84.063	0	0	0	0	0	0	0	6,547,299	0	<b>6,547,299</b>
Direct -Federal Pell Grant Program	84.063	0	0	0	4,450,159	0	0	0	0	0	<b>4,450,159</b>
Direct -Federal Pell Grant Program	84.063	31,171	0	0	0	0	0	0	0	0	<b>31,171</b>
<b>Total for Office Of Student Financial Assistance Programs</b>		<b>17,774,279</b>	<b>32,271,374</b>	<b>0</b>	<b>4,615,236</b>	<b>43,099,014</b>	<b>2,752,011</b>	<b>13,659,199</b>	<b>6,685,456</b>	<b>0</b>	<b>120,856,569</b>
<b>Department Of Education</b>											
Direct -Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	84.379	0	68,716	0	0	0	0	0	0	0	<b>68,716</b>
Direct -Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	84.379	74,022	0	0	0	0	0	0	0	0	<b>74,022</b>
<b>Total for Department Of Education</b>		<b>74,022</b>	<b>68,716</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>142,738</b>

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

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>Student Financial Assistance Cluster</i>											
<b>Total for Department Of Education</b>		17,848,301	32,340,090	0	4,615,236	43,099,014	2,752,011	13,659,199	6,685,456	0	120,999,307
Student Financial Assistance Cluster		17,848,301	32,372,887	0	4,615,236	43,099,014	2,752,011	13,659,199	6,685,456	0	121,032,104
<i>Teacher Quality Partnership Grants Cluster</i>											
<b>Department Of Education</b>											
<b>Office Of Innovation And Improvement</b>											
Pass Through Clark County School District -Teacher Quality Partnership Grants - Contract No.: NONE	84.336	0	56,812	0	0	0	0	0	0	0	56,812
<b>Total for Office Of Innovation And Improvement</b>		0	56,812	0	0	0	0	0	0	0	56,812
<b>Total for Department Of Education</b>		0	56,812	0	0	0	0	0	0	0	56,812
Teacher Quality Partnership Grants Cluster		0	56,812	0	0	0	0	0	0	0	56,812
<i>Title I, Part A Cluster</i>											
<b>Department Of Education</b>											
<b>Office Of Elementary And Secondary Education</b>											
Pass Through NV-DEPT OF EDUCATION -Title I Grants to Local Educational Agencies - Contract No.: 11-633-40000	84.010	74,378	0	0	0	0	0	0	0	0	74,378
<b>Total for Office Of Elementary And Secondary Education</b>		74,378	0	0	0	0	0	0	0	0	74,378
<b>Total for Department Of Education</b>		74,378	0	0	0	0	0	0	0	0	74,378
Title I, Part A Cluster		74,378	0	0	0	0	0	0	0	0	74,378

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



	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<b>TRIO Cluster</b>											
<b>Department Of Education</b>											
<b>Office Of Postsecondary Education</b>											
Direct -TRIO_Student Support Services	84.042	0	769,435	0	0	0	0	0	0	0	769,435
Direct -TRIO_Student Support Services	84.042	339,768	0	0	0	0	0	0	0	0	339,768
Pass Through TRIO-STUDENT SUPPORT SERVICES FY 12 -TRIO_Student Support Services - Contract No.: P042A100409	84.042	0	0	0	0	36,841	0	0	0	0	36,841
Pass Through TRIO-STUDENT SUPPORT SERVICES FY 13 -TRIO_Student Support Services - Contract No.: P042A100409	84.042	0	0	0	0	198,300	0	0	0	0	198,300
Direct -TRIO_Talent Search	84.044	0	1,038,171	0	0	0	0	0	0	0	1,038,171
Direct -TRIO_Upward Bound	84.047	87,953	0	0	0	0	0	0	0	0	87,953
Direct -TRIO_Upward Bound	84.047	99,870	0	0	0	0	0	0	0	0	99,870
Direct -TRIO_Upward Bound	84.047	189,962	0	0	0	0	0	0	0	0	189,962
Direct -TRIO_Upward Bound	84.047	199,760	0	0	0	0	0	0	0	0	199,760
Direct -TRIO_Upward Bound	84.047	138,592	0	0	0	0	0	0	0	0	138,592
Direct -TRIO_Upward Bound	84.047	148,496	0	0	0	0	0	0	0	0	148,496
Direct -TRIO_Upward Bound	84.047	0	1,222,563	0	0	0	0	0	0	0	1,222,563
Pass Through Upward Bound -TRIO_Upward Bound - Contract No.: N/A	84.047	0	0	0	521,230	0	0	0	0	0	521,230
Pass Through Upward Bound '08 -TRIO_Upward Bound - Contract No.: N/A	84.047	0	0	0	0	0	0	53,675	0	0	53,675

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

	<b>CFDA Number</b>	<b>UNR</b>	<b>UNLV</b>	<b>DRI</b>	<b>NSC</b>	<b>CSN</b>	<b>GBC</b>	<b>TMCC</b>	<b>WNC</b>	<b>SYSTEM</b>	<b>Total</b>
<i><b>TRIO Cluster</b></i>											
Pass Through Upward Bound '13 -TRIO_Upward Bound - Contract No.: N/A	84.047	0	0	0	0	0	0	216,221	0	0	<b>216,221</b>
Direct -TRIO_Educational Opportunity Centers	84.066	0	235,483	0	0	0	0	0	0	0	<b>235,483</b>
Direct -TRIO_McNair Post-Baccalaureate Achievement	84.217	0	210,012	0	0	0	0	0	0	0	<b>210,012</b>
Direct -TRIO_McNair Post-Baccalaureate Achievement	84.217	89,720	0	0	0	0	0	0	0	0	<b>89,720</b>
Direct -TRIO_McNair Post-Baccalaureate Achievement	84.217	141,131	0	0	0	0	0	0	0	0	<b>141,131</b>
<b>Total for Office Of Postsecondary Education</b>		<b>1,435,252</b>	<b>3,475,664</b>	<b>0</b>	<b>521,230</b>	<b>235,141</b>	<b>0</b>	<b>269,896</b>	<b>0</b>	<b>0</b>	<b>5,937,183</b>
<b>Total for Department Of Education</b>		<b>1,435,252</b>	<b>3,475,664</b>	<b>0</b>	<b>521,230</b>	<b>235,141</b>	<b>0</b>	<b>269,896</b>	<b>0</b>	<b>0</b>	<b>5,937,183</b>
<b>TRIO Cluster</b>		<b>1,435,252</b>	<b>3,475,664</b>	<b>0</b>	<b>521,230</b>	<b>235,141</b>	<b>0</b>	<b>269,896</b>	<b>0</b>	<b>0</b>	<b>5,937,183</b>

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

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<b>WIA Program</b>											
<b>Department Of Labor</b>											
<b>Employment Training Administration</b>											
Pass Through DEPT OF EMPLOYMENT & REHAB, WIA - APPRENTICESHIP FY 13 -WIA Adult Program - Contract No.: PY12-GR-CSN	17.258	0	0	0	0	378,573	0	0	0	0	378,573
Pass Through DEPT OF LABOR EMPLOYMENT & TRAINING ADMINSTRATION, Nevadaworks/Dental 13 - WIA Adult Program - Contract No.: AD-12-TMCCDA	17.258	0	0	0	0	0	0	78,540	0	0	78,540
Pass Through DEPT OF LABOR EMPLOYMENT & TRAINING ADMINSTRATION, Nevadaworks/Geothermal 13 -WIA Adult Program - Contract No.: AD-12-TMCCGT	17.258	0	0	0	0	0	0	191,269	0	0	191,269
Pass Through NEVADA WORKS -WIA Adult Program - Contract No.: AD-11-CASAT	17.258	11,287	0	0	0	0	0	0	0	0	11,287
Pass Through NEVADA WORKS -WIA Adult Program - Contract No.: AD-11-UNR	17.258	155	0	0	0	0	0	0	0	0	155
Pass Through Nevada Works - Healthcare Training Initiative -WIA Adult Program - Contract No.: N/A	17.258	0	0	0	0	0	66,853	0	0	0	66,853
Pass Through NEVADA WORKS -WIA Youth Activities - Contract No.: YIS-09-UNRDFS	17.259	24,706	0	0	0	0	0	0	0	0	24,706
Pass Through NEVADA WORKS -WIA Youth Activities - Contract No.: YIS-12-UNRDFS	17.259	168,298	0	0	0	0	0	0	0	0	168,298
Pass Through NEVADA WORKS -WIA Youth Activities - Contract No.: YOS-12-UNRDFS	17.259	71,067	0	0	0	0	0	0	0	0	71,067
Pass Through NYE COMMUNITIES COALIT -WIA Youth Activities - Contract No.: PY2009	17.259	3,755	0	0	0	0	0	0	0	0	3,755
Pass Through NEVADA WORKS -WIA Dislocated Worker Formula Grants - Contract No.: DW-11-CASAT	17.278	12,675	0	0	0	0	0	0	0	0	12,675
Pass Through NEVADA WORKS -WIA Dislocated Worker Formula Grants - Contract No.: DW-11-UNR	17.278	2,907	0	0	0	0	0	0	0	0	2,907
<b>Total for Employment Training Administration</b>		<b>294,850</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>378,573</b>	<b>66,853</b>	<b>269,809</b>	<b>0</b>	<b>0</b>	<b>1,010,085</b>
<b>Total for Department Of Labor</b>		<b>294,850</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>378,573</b>	<b>66,853</b>	<b>269,809</b>	<b>0</b>	<b>0</b>	<b>1,010,085</b>

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

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
<i>WIA Program</i>											
WIA Program		294,850	0	0	0	378,573	66,853	269,809	0	0	1,010,085
<b>Total Expenditures of Federal Awards</b>		\$111,284,279	\$69,009,705	\$21,192,118	\$5,642,428	\$48,191,767	\$4,066,726	\$17,741,787	\$7,705,695	\$9,839,129	\$294,673,634

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



## Nevada System of Higher Education

### Single Audit Report

For the Year Ended June 30, 2013

### 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, 2013, 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 assets, revenues, expenses, changes in net assets, 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 Clinic 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, 2013:

Federal Perkins Loan Advances (CFDA Number 84.038):	\$1,431,859
Nursing Student Loan Advances (CFDA Number 93.364):	\$279,085
Health Professions Student Loan Advances (CFDA Number 93.342):	\$0



## **Nevada System of Higher Education**

### **Single Audit Report**

**For the Year Ended June 30, 2013**

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 \$8,003,429, \$1,090,959, and \$341,349 respectively as of June 30, 2013.

#### Note 3:

For the fiscal year ended June 30, 2013, the System processed approximately \$248,019,547 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, 2013 was zero.

## 5. SUBRECIPIENTS

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

<b>FEDERAL FUNDS PROVIDED TO SUBRECIPIENTS</b>	<b>CFDA NUMBER</b>	<b>UNR</b>	<b>UNLV</b>	<b>DRI</b>	<b>NSC</b>	<b>CSN</b>	<b>GBC</b>	<b>TMCC</b>	<b>WNC</b>	<b>SYSTEM</b>	<b>TOTAL</b>
Agricultural Research_Basic and Applied Research	10.001	1,270	0	0	0	0	0	0	0	0	<b>1,270</b>
Grants for Agricultural Research, Special Research Grants	10.200	-1,052	0	0	0	0	0	0	0	0	<b>-1,052</b>
Agriculture and Food Research Initiative (AFRI)	10.310	83,884	0	0	0	0	0	0	0	0	<b>83,884</b>
Crop Insurance Education in Targeted States	10.458	2,911	0	0	0	0	0	0	0	0	<b>2,911</b>
Commodity Partnerships for Small Agricultural Risk Management Education Sessions	10.459	52,018	0	0	0	0	0	0	0	0	<b>52,018</b>
Cooperative Extension Service	10.500	38,663	0	0	0	0	0	0	0	0	<b>38,663</b>
Forestry Research	10.652	26,210	0	0	0	0	0	0	0	0	<b>26,210</b>
Cooperative Forestry Assistance	10.664	17,073	0	0	0	0	0	0	0	0	<b>17,073</b>
Cochran Fellowship Program-International Training-Foreign Participant	10.962	58,337	0	0	0	0	0	0	0	0	<b>58,337</b>
Climate and Atmospheric Research	11.431	1,996	0	24,984	0	0	0	0	0	0	<b>26,980</b>
Contract - Dept of Defense	12.000	0	180,638	123,529	0	0	0	0	0	0	<b>304,167</b>
Basic and Applied Scientific Research	12.300	1,138,111	0	0	0	0	0	0	0	0	<b>1,138,111</b>
Basic Scientific Research - Combating Weapons of Mass Destruction	12.351	0	50,000	0	0	0	0	0	0	0	<b>50,000</b>
Military Medical Research and Development	12.420	264,888	0	89,848	0	0	0	0	0	0	<b>354,736</b>
Basic Scientific Research	12.431	0	0	71,128	0	0	0	0	0	0	<b>71,128</b>
Wildland Fire Research and Studies Program	15.232	5,003	0	0	0	0	0	0	0	0	<b>5,003</b>
Southern Nevada Public Land Management	15.235	0	82,276	0	0	0	0	0	0	0	<b>82,276</b>
WaterSMART (Sustaining and Manage America's Resources for Tomorrow)	15.507	0	0	54,423	0	0	0	0	0	0	<b>54,423</b>
Providing Water to At-Risk Natural Desert Terminal Lakes	15.508	434,781	0	68,831	0	0	0	0	0	0	<b>503,612</b>
Fish and Wildlife Management Assistance	15.608	13,291	0	0	0	0	0	0	0	0	<b>13,291</b>
U.S. Geological Survey_ Research and Data Collection	15.808	0	13,007	0	0	0	0	0	0	0	<b>13,007</b>

<b>FEDERAL FUNDS PROVIDED TO SUBRECIPIENTS</b>	<b>CFDA NUMBER</b>	<b>UNR</b>	<b>UNLV</b>	<b>DRI</b>	<b>NSC</b>	<b>CSN</b>	<b>GBC</b>	<b>TMCC</b>	<b>WNC</b>	<b>SYSTEM</b>	<b>TOTAL</b>
Cooperative Research and Training Programs – Resources of the National Park System	15.945	0	0	41,027	0	0	0	0	0	0	<b>41,027</b>
Tribal Youth Program	16.731	6,453	0	0	0	0	0	0	0	0	<b>6,453</b>
WIA Youth Activities	17.259	32,500	0	0	0	0	0	0	0	0	<b>32,500</b>
Highway Research and Development Program	20.200	75,727	0	0	0	0	0	0	0	0	<b>75,727</b>
Highway Planning and Construction	20.205	234,306	140,443	0	0	0	0	0	0	0	<b>374,749</b>
State and Community Highway Safety	20.600	3,462	0	0	0	0	0	0	0	0	<b>3,462</b>
Safety Belt Performance Grants	20.609	26,252	0	0	0	0	0	0	0	0	<b>26,252</b>
State Traffic Safety Information System Improvement Grants	20.610	55,832	0	0	0	0	0	0	0	0	<b>55,832</b>
University Transportation Centers Program	20.701	0	56,465	0	0	0	0	0	0	0	<b>56,465</b>
Science	43.001	0	184,209	221,297	0	0	0	0	0	609,356	<b>1,014,862</b>
Education	43.008	0	0	0	0	0	0	0	0	151,898	<b>151,898</b>
Engineering Grants	47.041	437,072	0	0	0	0	0	0	0	0	<b>437,072</b>
Geosciences	47.050	8,950	0	128,064	0	0	0	0	0	0	<b>137,014</b>
Computer and Information Science and Engineering	47.070	0	27,664	0	0	0	0	0	0	0	<b>27,664</b>
Social, Behavioral, and Economic Sciences	47.075	4,226	0	0	0	0	0	0	0	0	<b>4,226</b>
Education and Human Resources	47.076	0	5,167	0	0	0	0	0	0	0	<b>5,167</b>
International Science and Engineering (OISE)	47.079	0	729,160	0	0	0	0	0	0	0	<b>729,160</b>
Office of Cyberinfrastructure	47.080	5,000	0	0	0	0	0	0	0	0	<b>5,000</b>
Office of Experimental Program to Stimulate Competitive Research	47.081	0	0	0	0	0	0	0	0	3,280,630	<b>3,280,630</b>
Trans-NSF Recovery Act Reasearch Support	47.082	167,005	0	85,303	0	0	0	0	0	58,919	<b>311,227</b>
Small Business Development Centers	59.037	216,333	0	0	0	0	0	0	0	0	<b>216,333</b>
Nonpoint Source Implementation Grants	66.460	0	0	7,247	0	0	0	0	0	0	<b>7,247</b>
Contract - Department of Energy	81.000	0	0	9,271	0	0	0	0	0	0	<b>9,271</b>
Office of Science Financial Assistance Program	81.049	639,642	2,625	33,450	0	0	0	0	0	168,148	<b>843,865</b>
Renewable Energy Research and Development	81.087	572,299	316,058	247,439	0	0	0	0	0	0	<b>1,135,796</b>
Fossil Energy Research and Development	81.089	92	0	0	0	0	0	0	0	0	<b>92</b>
Office of Environmental Waste Processing	81.104	556,234	0	0	0	0	0	0	0	0	<b>556,234</b>
Defense Nuclear Nonproliferation Research	81.113	363,778	0	0	0	0	0	0	0	0	<b>363,778</b>



<b>FEDERAL FUNDS PROVIDED TO SUBRECIPIENTS</b>	<b>CFDA NUMBER</b>	<b>UNR</b>	<b>UNLV</b>	<b>DRI</b>	<b>NSC</b>	<b>CSN</b>	<b>GBC</b>	<b>TMCC</b>	<b>WNC</b>	<b>SYSTEM</b>	<b>TOTAL</b>
Nuclear Energy Research, Development and Demonstration	81.121	223,650	12,657	0	0	0	0	0	0	0	<b>236,307</b>
Electricity Delivery and Energy Reliability, Research, Development and Analysis	81.122	0	565,861	0	0	0	0	0	0	0	<b>565,861</b>
Research in Special Education	84.324	233,675	0	0	0	0	0	0	0	0	<b>233,675</b>
Gaining Early Awareness and Readiness for Undergraduate Programs	84.334	0	0	0	0	0	0	0	0	2,401,057	<b>2,401,057</b>
Transition to Teaching	84.350	0	14,144	0	0	0	0	0	0	0	<b>14,144</b>
English Language Acquisition State Grants	84.365	30,000	0	0	0	0	0	0	0	0	<b>30,000</b>
Mathematics and Science Partnerships	84.366	6,618	0	0	0	0	0	0	0	0	<b>6,618</b>
Improving Teacher Quality State Grants	84.367	0	0	0	8,242	0	0	0	0	345,271	<b>353,513</b>
College Access Challenge Grant Program	84.378	0	0	0	0	0	0	0	0	732,648	<b>732,648</b>
Environmental Public Health and Emergency Response	93.070	0	101,493	0	0	0	0	0	0	0	<b>101,493</b>
Area Health Education Centers Point of Service Maintenance and Enhancement Awards	93.107	63,928	0	0	0	0	0	0	0	0	<b>63,928</b>
AIDS Education and Training Centers	93.145	33,688	0	0	0	0	0	0	0	0	<b>33,688</b>
Geriatric Training for Physicians, Dentists and Behavioral/Mental Health Professionals	93.156	34,805	0	0	0	0	0	0	0	0	<b>34,805</b>
State Rural Hospital Flexibility Program	93.241	249,647	0	0	0	0	0	0	0	0	<b>249,647</b>
Substance Abuse and Mental Health Services_Projcts of Regional and National Significance	93.243	141,301	0	0	0	0	0	0	0	0	<b>141,301</b>
Advanced Nursing Education Grant Program	93.247	101,028	0	0	0	0	0	0	0	0	<b>101,028</b>
Grants for Education, Prevention, and Early Detection of Radiogenic Cancers and Diseases	93.257	110,661	0	0	0	0	0	0	0	0	<b>110,661</b>
Mental Health National Research Service Awards for Research Training	93.282	60,528	0	0	0	0	0	0	0	0	<b>60,528</b>
Centers for Disease Control and Prevention_Investigations and Technical Assistance	93.283	75,117	0	0	0	0	0	0	0	0	<b>75,117</b>
Teenage Pregnancy Prevention Program	93.297	0	182,107	0	0	0	0	0	0	0	<b>182,107</b>
Small Rural Hospital Improvement Grant Program	93.301	120,133	0	0	0	0	0	0	0	0	<b>120,133</b>
National Center for Research Resources	93.389	696,733	0	0	0	0	0	0	0	0	<b>696,733</b>

<b>FEDERAL FUNDS PROVIDED TO SUBRECIPIENTS</b>	<b>CFDA NUMBER</b>	<b>UNR</b>	<b>UNLV</b>	<b>DRI</b>	<b>NSC</b>	<b>CSN</b>	<b>GBC</b>	<b>TMCC</b>	<b>WNC</b>	<b>SYSTEM</b>	<b>TOTAL</b>
Cancer Cause and Prevention Research	93.393	9,895	0	0	0	0	0	0	0	0	<b>9,895</b>
Cancer Research Manpower	93.398	13,744	0	0	0	0	0	0	0	0	<b>13,744</b>
Community Services Block Grant_Discretionary Awards	93.570	-10,154	0	0	0	0	0	0	0	0	<b>-10,154</b>
Head Start	93.600	373,012	0	0	0	0	0	0	0	0	<b>373,012</b>
ARRA - Prevention and Wellness – Communities Putting Prevention to Work Funding Opportunities Announcement (FOA)	93.724	203,834	0	0	0	0	0	0	0	0	<b>203,834</b>
State Public Health Approaches for Ensuring Qutline Capacity – Funded in part by 2012 Prevention and Public Health Funds (PPHF-2012)	93.735	325,783	0	0	0	0	0	0	0	0	<b>325,783</b>
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	26,158	0	0	0	0	0	0	0	0	<b>26,158</b>
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853	14,976	0	0	0	0	0	0	0	0	<b>14,976</b>
Allergy, Immunology and Transplantation Research	93.855	363,814	0	0	0	0	0	0	0	0	<b>363,814</b>
Biomedical Research and Research Training	93.859	1,080,492	0	0	0	0	0	0	0	0	<b>1,080,492</b>
Child Health and Human Development Extramural Research	93.865	335,210	0	0	0	0	0	0	0	0	<b>335,210</b>
Grants for Primary Care Training and Enhancement	93.884	76,408	0	0	0	0	0	0	0	0	<b>76,408</b>
Health Care and Other Facilities	93.887	0	0	0	0	0	0	0	0	14,700	<b>14,700</b>
Block Grants for Community Mental Health Services	93.958	1,343	0	0	0	0	0	0	0	0	<b>1,343</b>
Block Grants for Prevention and Treatment of Substance Abuse	93.959	225,926	0	0	0	0	0	0	0	0	<b>225,926</b>
PPHF-2012 Geriatric Education Centers	93.969	216,109	0	0	0	0	0	0	0	0	<b>216,109</b>
Cooperative Agreements for State-Based Diabetes Control Programs and Evaluation of Surveillance Systems	93.988	25,708	0	0	0	0	0	0	0	0	<b>25,708</b>
Homeland Security Biowatch Program	97.091	0	12,717	0	0	0	0	0	0	0	<b>12,717</b>
Homeland Security, Research, Testing, Evaluation, and Demonstration of Technologies	97.108	233,595	0	0	0	0	0	0	0	0	<b>233,595</b>
USAID Foreign Assistance for Programs Overseas	98.001	155,059	0	0	0	0	0	0	0	0	<b>155,059</b>

<b>FEDERAL FUNDS PROVIDED TO SUBRECIPIENTS</b>	<b>CFDA NUMBER</b>	<b>UNR</b>	<b>UNLV</b>	<b>DRI</b>	<b>NSC</b>	<b>CSN</b>	<b>GBC</b>	<b>TMCC</b>	<b>WNC</b>	<b>SYSTEM</b>	<b>TOTAL</b>
<b>TOTAL FEDERAL FUNDS PROVIDED TO SUBRECIPIENTS</b>		\$11,394,971	\$2,676,691	\$1,205,841	\$8,242	\$0	\$0	\$0	\$0	\$7,762,627	\$23,048,372

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

Board of Regents  
Nevada System of Higher Education

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the business-type activities and the aggregate discretely presented component units of the Nevada System of Higher Education (the “System”) as of and for the year ended June 30, 2013, 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 4, 2013.

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, College of Southern Nevada Foundation, and the Nevada State College Foundation were not audited in accordance with *Government Auditing Standards*.

**Internal control over financial reporting**

In planning and performing our audit of the financial statements, we considered the System’s internal control over financial reporting (“internal control”) to design audit procedures that are appropriate in the circumstances for the purpose of expressing our 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.

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. 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.

Grant Thornton LLP

Reno, Nevada  
November 4, 2013

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

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, 2013. 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 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, 2013 that are not included in the 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 June 30, 2013 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 2013-009), Special Tests and Provisions – Enrollment Reporting (items 2013-013 and 2013-014), and Reporting – Common Origination and Disbursement System (item 2013-017). 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 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, 2013.

#### **Unmodified opinion on the Research and Development Cluster**

In our opinion, the System complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on the Research and Development Cluster identified in the summary of independent accountants' results section of the accompanying schedule of findings and questioned costs for the year ended June 30, 2013.

#### **Instances of noncompliance**

The results of our audit procedures disclosed other instances of noncompliance, described in the accompanying schedule of findings and questioned costs as items 2013-004, 2013-008, and 2013-010, 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.

#### **Entity'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 or that of Integrated Clinical Services, Inc.

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

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 2013-009, 2013-013, 2013-014 and 2013-017, that we consider to be material weaknesses in the Entity's internal control over compliance.

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. We identified certain deficiencies in internal control over compliance, described in the accompanying schedule of findings and questioned costs as items 2013-001 through 2013-008, 2013-010 through 2013-012, 2013-015, 2013-016 and 2013-018, which we consider to be significant deficiencies in the System's internal control over compliance.

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.

*Grant Thornton LLP*

Reno, Nevada  
November 4, 2013



Nevada System of Higher Education  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
Year ended June 30, 2013

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

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Financial Statements

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

Internal control over financial reporting:

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

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

Federal Awards

Internal control over major programs:

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

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

Research and Development Cluster.....unmodified  
Student Financial Aid Cluster.....qualified for:  
Special Tests and Provisions – Verification  
Special Tests and Provisions – Enrollment Reporting  
Reporting – Common Origination and Disbursement System

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133? ..... yes

Identification of major programs:

Student Financial Aid Cluster (CFDA 84.007, 84.033, 84.037, 84.038, 84.063, 84.268, 84.379, 84.408, 93.342, and 93.364)  
Research and Development Cluster (CFDA various)

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

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

Nevada System of Higher Education

SCHEDULE OF FINDINGS AND QUESTIONED COSTS- CONTINUED

Year ended June 30, 2013

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SECTION II — FINANCIAL STATEMENT FINDINGS AND QUESTIONED COSTS

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None reported.

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SECTION III — FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

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RESEARCH AND DEVELOPMENT CLUSTER FINDINGS

FINDING 2013-001 – Reporting (Repeat finding 2012-01)

*Federal Programs*

Research and Development Cluster

University of Nevada, Reno: CFDA 81.049 (Award DE-SC0008834).

Desert Research Institute: CFDA 12.000 (Award W912HZ-12-C-0048).

Award year ended June 30, 2013

*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 both the Desert Research Institute (DRI) and University of Nevada, Reno (UNR) did not report sub-recipient contracts timely.

*Context*

Testing at the DRI identified that one out of one FFATA report examined was filed late.

Testing at the UNR identified that one out of six 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](http://usa.spending.gov), the website where reported information is available for public viewing.

*Cause*

The internal control environment did not prevent the untimely filing.

*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.

Nevada System of Higher Education

SCHEDULE OF FINDINGS AND QUESTIONED COSTS- CONTINUED

Year ended June 30, 2013

**FINDING 2013-001 – Reporting (Repeat finding 2012-01) - Continued**

*Views of Responsible Officials and Planned Corrective Actions (Unaudited)*

DRI Response

Unfortunately, the sudden death of the responsible manager near the time when the report should have been filed prevents us from knowing whether there was a timely attempt and what precluded a timely submission. In the subsequent restructuring of this function we have put controls into place to ensure FFATA reports are filed on time.

UNR Response

UNR agrees with this recommendation. We understand the importance of timely reporting and have added an additional control that will allow us to check to make sure that all reports are being filed timely. We anticipate all future reports will be timely, but if situations arise in the future that impact timely submission full documentation will be retained.

**FINDING 2013-002 – Reporting**

*Federal Programs*

Research and Development Cluster

University of Nevada, Reno: *Financial Reports*: CFDA 81.087 (Award NV-EE0002850)

Award year ended June 30, 2013

*Criteria*

Pursuant to 2 CFR 215.52(1)(iv), quarterly and semi-annual reports shall be submitted no later than 30 days after the end of the each reporting period.

*Condition*

We noted that the UNR did not submit a required SF-425 financial report.

*Context*

Testing at the UNR identified one out of ninety-two financial reports tested was not filed.

*Questioned Costs*

\$0

*Effect*

Failure to submit required reports 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 report due to the lack of a process to monitor required filings.

*Recommendation*

We recommend that the Institution design and implement processes and controls to ensure timely reporting to the Federal agency.

Nevada System of Higher Education

SCHEDULE OF FINDINGS AND QUESTIONED COSTS- CONTINUED

Year ended June 30, 2013

**FINDING 2013-002 – Reporting** - Continued

*Views of Responsible Officials and Planned Corrective Actions (Unaudited)*

UNR Response

UNR agrees with this recommendation. We have added an additional control that will allow us to check to make sure that all reports are being filed timely to the Federal agency.

**FINDING 2013-003 – Reporting**

*Federal Programs*

Research and Development Cluster

University of Nevada, Las Vegas: *Financial Report*: CFDA 81.122 (Award DE-FC26-08NT02873).

Award year ended June 30, 2013

*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 the University of Nevada, Las Vegas (UNLV) submitted a financial report that included an incorrect entry related to the indirect cost base.

*Context*

Testing at the UNLV identified that one out of ninety-one financial reports examined included financial information that did not agree to the accounting records.

*Questioned Costs*

\$0

*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 which was not identified by the reviewer before sending the report to the sponsor.

*Recommendation*

We recommend that the Institution design and implement a process and controls to review 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. We understand the importance of accurate reporting, and while the data entry error did not impact the financial payment, we have incorporated processes to assure all data fields are reviewed prior to signature and report submission. We anticipate this oversight will not occur again.

Nevada System of Higher Education

SCHEDULE OF FINDINGS AND QUESTIONED COSTS- CONTINUED

Year ended June 30, 2013

**FINDING 2013-004 - Equipment and Real Property Management**

*Federal Programs*

Research and Development Cluster

University of Nevada, Las Vegas: CFDA #81.087 (Award #RF-06-FCAST-001)

Award year ended June 30, 2013

*Criteria*

OMB Circular A-110, Subpart C, .34(g) states, when the recipient no longer needs the equipment, the equipment may be used for other activities in accordance with the following standards. For equipment with a current per unit fair market value of \$5,000 or more, the recipient may retain the equipment for other uses provided that compensation is made to the original Federal awarding agency or its successor. The amount of compensation shall be computed by applying the percentage of Federal participation in the cost of the original project or program to the current fair market value of the equipment. If the recipient has no need for the equipment, the recipient shall request disposition instructions from the Federal awarding agency. The Federal awarding agency shall determine whether the equipment can be used to meet the agency's requirements. If no requirement exists within that agency, the availability of the equipment shall be reported to the General Services Administration by the Federal awarding agency to determine whether a requirement for the equipment exists in other Federal agencies. The Federal awarding agency shall issue instructions to the recipient no later than 120 calendar days after the recipient's request and the following procedures shall govern.

*Condition*

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

*Context*

Testing at UNLV identified one equipment disposal out of nine tested that had a fair value of more than \$5,000 at the time of the disposal but we were not able to verify that there was communication with the awarding agency regarding its appropriate federal share.

*Questioned Costs*

\$15,979

*Effect*

The compliance requirement to request disposition instructions and/or compensate the original Federal awarding agency for equipment with a current fair market value of \$5,000 or more at the time of disposal was not achieved one item.

*Cause*

The responsible parties do not retain documentation of communication with the awarding agency regarding disposal of the questioned asset.

*Recommendation*

We recommend the Institution train those responsible for compliance with above mentioned requirements to eliminate instances of noncompliance.

Nevada System of Higher Education

SCHEDULE OF FINDINGS AND QUESTIONED COSTS- CONTINUED

Year ended June 30, 2013

**FINDING 2013-004 - Equipment and Real Property Management - Continued**

*Views of Responsible Officials and Planned Corrective Actions (Unaudited)*

UNLV Response

UNLV agrees with this finding. We have implemented a process to review all equipment disposition requests that involve equipment purchased from federal funds with a current fair market value of greater than \$5,000, but there was a single occurrence where there was a misunderstanding by one individual regarding what constituted the sponsor granting "title" to the university. We are implementing mandatory training to address the entire equipment process as well as the federal regulations associated with equipment. New employees will also be trained in this area as they are hired to avoid a reoccurrence.

**STUDENT FINANCIAL AID CLUSTER FINDINGS**

**FINDING 2013-005 - Special Tests and Provisions: Disbursements To or On Behalf of Students**

*Federal Programs*

Department of Education & Department of Health and Human Services  
Student Financial Aid Cluster - CFDA 84.268  
Award year ended June 30, 2013

*Criteria*

Pursuant to 34 CFR 668.19(b)(1) If a student transfers from one institution to another institution during the same award year, the institution to which the student transfers must request from the Secretary, through National Student Loan Data System (NSLDS), updated information about that student so it can make the determinations required under paragraph (a) of this section; and (2) The institution may not make a disbursement to that student for seven days following its request, unless it receives the information from NSLDS in response to its request or obtains that information directly by accessing NSLDS, and the information it receives allows it to make that disbursement..

*Condition*

UNLV was unable to provide documentation supporting the Institution's requests for updated student information from NSLDS for students that transferred to UNLV for the spring semester or that the disbursements were made at least seven days after the request.

CSN did not perform the necessary requests for updated student information from NSLDS prior to disbursing funds for students that transferred to CSN during the year that received the PELL grant.

*Context*

For six of six students selected for testing at UNLV, the required request for updated student information from NSLDS for transfer students could not be supported and therefore we could not determine that the request occurred.

For nine of nine students selected for testing at CSN, the required request for updated student information from NSLDS for transfer students receiving PELL grants was not completed.

*Questioned Costs*

\$0

Nevada System of Higher Education

SCHEDULE OF FINDINGS AND QUESTIONED COSTS- CONTINUED

Year ended June 30, 2013

**FINDING 2013-005 - Special Tests and Provisions: Disbursements To or On Behalf of Students**

– Continued

*Effect*

The Institutions do not comply with the specific requirements of Federal Regulations with respect to requesting student information from NSDLS as required.

*Cause*

At UNLV, the PeopleSoft system was not set-up to maintain documentation of when the requests were made. Also, the NSLDS website only includes a listing of students currently waiting for requested information; it does not include past information.

At CSN, policies and procedures did not include the necessary policy to review PELL grant activity on the NSLDS website.

*Recommendation*

We recommend the Institutions implement processes to ensure documentation is maintained of the Institutions' compliance with the above requirements.

*Views of Responsible Officials and Planned Corrective Actions (Unaudited)*

UNLV Response

UNLV agrees with this finding. UNLV used the PeopleSoft delivered process to make requests through NSLDS as required on a weekly basis. However, as noted in the finding, the job, as delivered by Oracle in PeopleSoft, did not maintain the history of transactional data. The alert flag report from NSLDS was reviewed in a timely manner based upon our weekly job to prevent federal aid from disbursing prematurely; however, demonstrating with appropriate documentation this actually occurred within the system was problematic for the 2012-2013 school year based upon Oracle programming.

A warning flag has now been created in the system. The warning flag has a date and time stamp associated when the job runs. The transactional data history of this process is now maintained to ensure documentation of the process is available to satisfy this requirement going forward.

CSN Response

CSN concurs with this recommendation. CSN has an internal policy in place that occurs prior to a student receiving a Pell Grant Award. The manual procedure includes a step whereby the Financial Aid staff views the National Student Loan Database (NSLDS) student information for each student recipient, including those who have transferred from another institution. This procedure was designed to eliminate the possibility of over-award by ensuring that a student's Lifetime Eligibility Limit (LEU) has not yet been reached.

Although a part of CSN's established manual process, CSN was unable to provide the records to verify that this step had been completed. CSN will develop, and/or update as appropriate, policies, procedures and guidelines to add a specific reference to the current procedure directing the Financial Aid staff to review the NSLDS Database for students transferring to CSN from another institution. In addition, a verification mechanism will be incorporated into these procedures.

CSN has undertaken several corrective actions to address the deficiencies noted in the 2012-13 A-133 audit process. These actions include utilizing an external consultant to perform a comprehensive external and

Nevada System of Higher Education

SCHEDULE OF FINDINGS AND QUESTIONED COSTS- CONTINUED

Year ended June 30, 2013

**FINDING 2013-005 - Special Tests and Provisions: Disbursements To or On Behalf of Students**

– Continued

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

CSN Response - Continued

independent review of operations and associated functionality within the Financial Aid Department to ensure effectiveness and efficiency.

The external assessment and operational review encompasses all aspects of activities required of higher education financial aid offices and departments. The scope of review includes:

- Conducting a review of the people, processes and technology within the financial aid operations to assess departmental program management, administrative capability, and overall effectiveness for administering Title IV federal student aid programs;
- Provide deliverables that support the review and assessment, including recommendations for enhancing processing efficiency and effectiveness within the financial aid operations at CSN.

Once completed, the assessment process will provide recommendations that guide the strategic development of CSN financial aid operations including quality control and assurance processes. The assessment is anticipated to be completed by mid-November 2013, and the consultant's final report will be forthcoming within the following 60 days. The outcomes of the assessment process are envisioned to address operational deficiencies that have resulted in repeated findings identified through the external/independent audit. The consultant's final report recommendations will be reviewed and implemented by the College as appropriate.

**FINDING 2013-006 - Internal Control over Compliance**

*Federal Programs*

Department of Education & Department of Health and Human Services  
Student Financial Assistance Cluster  
Award year ended June 30, 2013

*Criteria*

Office of Management and Budget (OMB) Circular A-110 (2 CFR part 215) 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, we noted deficiencies in security administration controls related to the automated/activity-level controls in the PeopleSoft application. Specifically, controls were lacking around restriction of access and segregation of duties as it relates to the PeopleSoft application over the student financial aid assistance program.

*Context*

During our testing of the automated/activity-level controls in the PeopleSoft application, we noted the individual who authorizes access to the Student Financial Aid Disbursement Calendar makes changes to the disbursement calendar settings. Ideally these duties should be segregated to mitigate the risk of errors or inappropriate actions. Management described to us that monitoring does take place to ensure changes made to the system are appropriate but we saw that any monitoring is not documented and could not be verified.



Nevada System of Higher Education

SCHEDULE OF FINDINGS AND QUESTIONED COSTS- CONTINUED

Year ended June 30, 2013

**FINDING 2013-006 - Internal Control over Compliance – Continued**

*Context – Continued*

In addition we noted that the individual who authorizes access to the student aid award data also makes changes to the query settings. Ideally these duties should be segregated to mitigate the risk of errors or inappropriate actions. The mitigating control that reduces the risk of inappropriate changes to the query is the audit tracker that is imbedded within PeopleSoft. The monitoring over this process is informal and not properly documented.

The deficiencies in security administration controls could impact compliance requirements related to disbursement processing.

*Questioned Costs*

\$0

*Effect*

Student data within the PeopleSoft application may be affected by users having conflicting roles or access levels, and accountability may not be established. Student data may be affected by unauthorized, inappropriate, or untested changes to the system which could result in non-compliance with student, disbursement processing.

*Cause*

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

*Recommendation*

Management should logically segregate duties, and management should consider documenting the performance of monitoring controls.

*Views of Responsible Officials and Planned Corrective Actions (Unaudited)*

UNR Response

The Financial Aid Office has defined a process for approval of change and documentation of this approval and a record of the actual changes made in the system. The director approves the change and keeps a record of the individual who makes the changes in the system.

**FINDING 2013-007 - Special Tests and Provisions: Disbursements To or On Behalf of Students  
(Repeat finding 2012-10, 2011-15, and 2010-15)**

*Federal Programs*

Department of Education & Department of Health and Human Services  
Student Financial Aid Cluster - CFDA 84.268  
Award year ended June 30, 2013

*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

Nevada System of Higher Education

SCHEDULE OF FINDINGS AND QUESTIONED COSTS- CONTINUED

Year ended June 30, 2013

**FINDING 2013-007 - Special Tests and Provisions: Disbursements To or On Behalf of Students  
(Repeat finding 2012-10, 2011-15, and 2010-15) – Continued**

*Criteria – Continued*

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*

The College of Southern Nevada (CSN) and Truckee Meadows Community College (TMCC) did not provide the required notification to students after every Direct Loan disbursement.

*Context*

For seventeen out of twenty-five students selected for testing at the CSN, the required notification noted above was not sent to the student after disbursements made subsequent to the initial fall disbursement. For three out of one hundred fifty-one students selected for testing at the TMCC the required notification noted above was not sent to the student for a second disbursement made in one payment the same semester.

*Questioned Costs*

\$0

*Effect*

The Institutions did not comply with the specific requirements of Federal Regulation with respect to sending notifications to students for the Direct Loans.

*Cause*

The PeopleSoft system's query utilized to send loan disbursement notification letters excluded students with disbursements in certain instances and this was not identified by the respective Institution's system of internal controls.

*Recommendation*

We recommend the Institutions enhance controls to ensure the required notifications are sent to students receiving Direct Loans. 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)*

CSN Response

College of Southern Nevada concurs with the recommendation. CSN was identified in repeat findings for Award Years 2010-11, 2011-12, and 2012-13. In Award Year 2010-11, the daily notification transmission was a manual one and an error occurred when one daily e-mail notification transmission was duplicated the day after the original mailing, and the student notification that should have been sent on the second day was not sent at all. It was thought that with the implementation of PeopleSoft that a number of the problems experienced with manual processes such as the disbursement notification would be resolved. In the new system, once the loans are awarded, the MyCSN system automatically generates an email notification to the student which eliminated the previous error or a missed or duplicate notification.

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SCHEDULE OF FINDINGS AND QUESTIONED COSTS- CONTINUED

Year ended June 30, 2013

**FINDING 2013-007 - Special Tests and Provisions: Disbursements To or On Behalf of Students  
(Repeat finding 2012-10, 2011-15, and 2010-15) – Continued**

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

CSN Response – Continued

In Award Year 2011-12, the external audit identified that during the implementation of PeopleSoft, the system was not set up properly to send notifications with the required information. The College worked with consulting firm Cedar Crestone to solve the technical problem associated with the 30-day loan notifications and it was verified that the system was working correctly.

The most recent audit for Award Year 2012-13 identified a sample of students who received disbursements in fall and subsequent semesters. While the initial notification was made, the subsequent and modified notifications were not properly noted within the setup program.

With the notification of the finding, CSN reviewed the program that selects the students who are to receive a disbursement notification. A programming error was found that caused the students who received a fall disbursement notification to be excluded from future notifications when they received subsequent disbursements. CSN's internal staff are reviewing queries and conducting testing to ensure that notifications to students receiving subsequent disbursements are generated as required.

Once the testing is complete, CSN will implement the updates to production and will generate all required communication letters for spring and summer 2013 semesters respectively, and will verify that the current year communications are generating correctly. The completion date for the testing is October 18, 2013; students will be sent their updates no later than October 25, 2013.

CSN has also undertaken several corrective actions to address the deficiencies noted in the 2012-13 A-133 audit process. These actions include utilizing an external consultant to perform a comprehensive external and independent review of operations and associated functionality within the Financial Aid Department to ensure effectiveness and efficiency.

The external assessment and operational review encompasses all aspects of activities required of higher education financial aid offices and departments. The scope of review includes:

- Conducting a review of the people, processes and technology within the financial aid operations to assess departmental program management, administrative capability, and overall effectiveness for administering Title IV federal student aid programs;
- Provide deliverables that support the review and assessment, including recommendations for enhancing processing efficiency and effectiveness within the financial aid operations at CSN.

Once completed, the assessment process will provide recommendations that guide the strategic development of CSN financial aid operations including quality control and assurance processes. The assessment is anticipated to be completed by mid-November 2013, and the consultant's final report will be forthcoming within the following 60 days. The outcomes of the assessment process are envisioned to address operational deficiencies that have resulted in repeated findings identified through the external/independent audit. The consultant's final report recommendations will be reviewed and implemented by the College as appropriate.

TMCC Response

TMCC agrees with this finding and recommendation. We corrected this immediately by changing the selection criteria of the underlying query. Students were receiving notices but in the case when two disbursements happened on the same day only one amount was listed in the notification.

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SCHEDULE OF FINDINGS AND QUESTIONED COSTS- CONTINUED

Year ended June 30, 2013

**FINDING 2013-007 - Special Tests and Provisions: Disbursements To or On Behalf of Students  
(Repeat finding 2012-10, 2011-15, and 2010-15) – Continued**

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

TMCC Response - Continued

Students continue to receive a letter every time they receive a disbursement, and the letter now shows all current disbursements for the semester and all prior disbursements.

**FINDING 2013-008 - Eligibility (Repeat finding - 2012-09 and 2011-14)**

*Federal Programs*

Department of Education & Department of Health and Human Services  
Student Financial Aid Cluster - CFDA 84.268  
Award year ended June 30, 2013

*Criteria*

34 CFR 685.203(j). Maximum loan amounts. 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 CSN and UNLV, we identified instances where the students' cost of attendance used in the calculation of eligible student financial aid was incorrect.

*Context*

For four out of one hundred seventy-eight students selected for testing at CSN and for six out of one hundred eighty-two students selected for testing at UNLV, the cost of attendance budgeted to the students were incorrect.

*Questioned Cost*

UNLV - \$28,322  
CSN- \$0

*Effect*

The instances noted at CSN, did not result in an over award of federal funds; however, the operating effectiveness of the controls over the process and the incorrect application of the cost of attendance could result in a student receiving federal funds greater than their need.

Certain instances noted at UNLV resulted in an over award of federal funds.

*Cause*

At UNLV, the PeopleSoft system was set up to pull incorrect costs from budget tables for special graduate student programs and less than half time undergraduate students. In another instance the cost of attendance was not updated by the system when the student's ISIR was received after an initial budget was set up for the

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SCHEDULE OF FINDINGS AND QUESTIONED COSTS- CONTINUED

Year ended June 30, 2013

**FINDING 2013-008 - Eligibility (Repeat finding - 2012-09 and 2011-14) – Continued**

*Cause – Continued*

student. In the last instance, the student's summer cost of attendance was updated to a generic budget intended to be used when a student is receiving state funds only.

At CSN, cost of attendance for students receiving direct loans was set up manually by an employee. As such, instances noted were due to oversight by personnel processing the information.

*Recommendation*

We recommend the Institutions ensure system edit checks are operating effectively and producing accurate information to avoid an over award of funds. To the extent the process is manual, one employee's work should be carefully reviewed by another. 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)*

CSN Response

College of Southern Nevada concurs with this recommendation. In Award Year 2010-11, the error that caused the finding was due to an incorrect manual entry to update a student's cost of attendance. With the implementation of the PeopleSoft system, it was thought that design and programming would minimize the possibility of errors and data entry mistakes.

In Award Year 2011-12, the errors were technical ones and queries were developed to be run on a monthly basis to capture student changes (such as change from out-of-state to in-state status; living status, etc.) In addition, a process step was implemented whereby students who applied for a Direct Stafford Loan or College Work Study automatically had their Cost of Attendance reviewed (as a manual process undertaken by Financial Aid staff) to ensure that an over-award situation would not occur.

In Award Year 2012-13, CSN Financial Aid set up the Cost of Attendance to be developed through the automated budgeting process, based upon full-time enrollment. As loan applications were received, staff assigned to certify and originate student loans manually adjusted budgets for applicants who were enrolled less than full-time to reflect their actual enrollment status. It was during the manual adjustment phase that the errors occurred. Although an over-award did not occur, the potential for such an occurrence existed. The department did not have a quality control measure in place that would sample budgets after loan certification and origination. This procedure could have identified this type of error and provided for an opportunity to resolve it.

In Award Year 2013-14, CSN plans to integrate within PeopleSoft, programming to produce budgets based on actual enrollment levels per term. In addition, a weekly query is being developed that will pull the budgeted population for a separate review to ensure that it is correct. If any discrepancies are discovered, they can be researched and resolved immediately.

CSN has also undertaken several corrective actions to address the deficiencies noted in the 2012-13 A-133 audit process. These actions include utilizing an external consultant to perform a comprehensive external and independent review of operations and associated functionality within the Financial Aid Department to ensure effectiveness and efficiency.

Nevada System of Higher Education

SCHEDULE OF FINDINGS AND QUESTIONED COSTS- CONTINUED

Year ended June 30, 2013

**FINDING 2013-008 - Eligibility (Repeat finding - 2012-09 and 2011-14) – Continued**

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

CSN Response – Continued

The external assessment and operational review encompasses all aspects of activities required of higher education financial aid offices and departments. The scope of review includes:

- Conducting a review of the people, processes and technology within the financial aid operations to assess departmental program management, administrative capability, and overall effectiveness for administering Title IV federal student aid programs;
- Provide deliverables that support the review and assessment, including recommendations for enhancing processing efficiency and effectiveness within the financial aid operations at CSN.

Once completed, the assessment process will provide recommendations that guide the strategic development of CSN financial aid operations including quality control and assurance processes. The assessment is anticipated to be completed by mid-November 2013, and the consultant's final report will be forthcoming within the following 60 days. The outcomes of the assessment process are envisioned to address operational deficiencies that have resulted in repeated findings identified through the external/independent audit. The consultant's final report recommendations will be reviewed and implemented by the College as appropriate.

UNLV Response

UNLV agrees with this finding. The first issue identified (inaccurate budget information for special graduate student programs and less than half-time undergraduate students) was caused by manually calculated budgets for graduate programs that have non-standard costs of attendance. UNLV has three programs in this category – Emergency Crisis Management, Masters of Hospitality and Executive MBA. The cost of attendance was not programmed into the computer system since these programs have unique start and end dates in relation to the standard academic term. Therefore, the cost of attendance was manually being calculated.

Human error calculating the cost of attendance resulted in two students being over awarded \$1,345 from the Direct Lending program and was returned back to the U.S. Department of Education. This situation did not affect the Federal Pell grant program or Campus Based Aid programs (SEOG, Work Study or Perkins loan).

As a result of this finding, the UNLV Financial Aid Office reviewed all students in these three programs for 2012-2013 and confirmed no other cases of miscalculation occurred. The budgeting program has since been updated to create a cost of attendance automatically (instead of manually) to eliminate this as a future concern.

The second issue identified (initial cost of attendance budget not updated after ISIR received) occurred when students had changed their housing status on the FAFSA regarding on campus, off campus or with parent living arrangements. These adjustments were not originally identified by established queries to review subsequent ISIR transactions as there was no effect on the EFC.

As a result of this finding, a query was run on all 2012-2013 students processed (47,428 ISIR transactions received) to identify any students which may have received an over-award because of the change in their FAFSA housing status. The office found 11 students (including those found in the audit sample) out of 47,428 ISIR transactions received. A total of \$26,977 in over awarded Direct Loans and this was returned to

Nevada System of Higher Education

SCHEDULE OF FINDINGS AND QUESTIONED COSTS- CONTINUED

Year ended June 30, 2013

**FINDING 2013-008 - Eligibility (Repeat finding - 2012-09 and 2011-14) – Continued**

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

UNLV Response – Continued

the U.S. Department of Education once the financial aid package was adjusted correctly. This situation did not affect the Federal Pell grant program or Campus Based Aid programs (SEOG, Work Study or Perkins loan)

A query was created to specifically identify housing status changes on the FAFSA. This query is now being run once per week to eliminate this as a future concern.

The third issue identified is a result of a process used to disburse Millennium Scholarship awards for the summer term and no over/under award resulted due to this process. This process loads 'generic' budgets to prevent the Millennium Award from rejecting as the PeopleSoft system requires a budget in order to disburse even though the award is based only on number of enrolled eligible credits. The process is utilized in mid-September, after the close of the summer session and so the risk associated with the use of the generic budget is minimized because Federal award processing is on an exception-only basis after the end of the term. The exception only processing requires high level system access which is limited to a small number of key staff charged with reviewing exception processing details to ensure accuracy. Nonetheless, a new process will be developed prior to the summer 2014 term which will automate loading budgets based on student specific summer term enrollment to eliminate this concern.

**FINDING 2013-009 – Special Tests and Provisions: Verification and Updating of Student Aid Application Information (Repeat finding 2012-13)**

*Federal Programs*

Department of Education & Department of Health and Human Services  
Student Financial Assistance Cluster  
Award year ended June 30, 2013

*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 (FASFA) information changes as a result of verification of student information, the applicant or the institution must submit to the U.S. Department of Education or U.S. Department of Health and Human Services any changes to- (1) A nondollar item; or (2) A single dollar item of \$25 or more.

*Condition*

CSN and UNLV did not properly update FASFA information as a result of the verification process. At CSN, some documentation of the verification process was not maintained.

*Context*

Five of the sixty-seven students tested at CSN, the Institution did not properly update FAFSA information or maintain documentation of information required to be verified. For one student the number of parties in the household was not properly updated to reflect the information submitted for verification. For one student, the SNAP benefits reported in the FAFSA were not verified. For three students, the amount of U.S taxes paid was not properly updated to reflect the information submitted for verification.

Nevada System of Higher Education

SCHEDULE OF FINDINGS AND QUESTIONED COSTS- CONTINUED

Year ended June 30, 2013

**FINDING 2013-009 – Special Tests and Provisions: Verification and Updating of Student Aid Application Information (Repeat finding 2012-13) - Continued**

*Context - Continued*

For one of the ninety-one students tested at UNLV, the Institution did not properly update FAFSA information. For the one student, the number of parties in the household was not properly updated to reflect the information submitted for verification.

*Questioned Costs*

CSN - \$150

UNLV - \$900

*Effect*

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

*Cause*

Instances noted were due to oversight by personnel processing information.

*Recommendation*

At CSN, we are aware management is in the process of reviewing and correcting all student financial assistance award calculations subject to verification for fiscal years 2012 and 2013 as part of their correction action plan after the 2012 audit. In addition to remediating these errors, we recommend both Institutions enhance internal controls to ensure updating of student aid application information is accurate. UNLV should 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

Award year 2011-12 Verification Review

The College of Southern Nevada received an audit finding for Award Year 2011-12, 2012-13--Verification and Updating of Student Aid Application Information as identified by our external/independent auditors. The finding noted that while information “was not properly updated per the information submitted for verification”, no questionable costs were initially identified as a result of the sample taken and errors identified. The College of Southern Nevada’s response to that finding stated:

*“The College of Southern Nevada concurs with this recommendation. With the implementation of the PeopleSoft system, new ways to verify had to be established. An internal verification review checklist utilized with the SIS system was initially discarded. Over time it was realized that a review checklist was helpful to ensuring verification accuracy, and the “old” list was modified to work with the new PeopleSoft system. Additional queries have also been developed and staffing in the verification area has been strengthened. Finally a departmental audit function was started whereby the supervisor will pull a certain number of files to check for accuracy and to determine if there are common errors that might occur that would indicate that additional targeted training might be necessary. This multi-pronged approach will ensure that accuracy and timeliness are maintained.”*

On March 4, 2013, the NSHE Chancellor’s Office received a letter from the Department of Education requesting a follow-up to the finding for Award Year 2011-12 A-133, as it relates to the verification process.



Nevada System of Higher Education

SCHEDULE OF FINDINGS AND QUESTIONED COSTS- CONTINUED

Year ended June 30, 2013

**FINDING 2013-009 – Special Tests and Provisions: Verification and Updating of Student Aid Application Information (Repeat finding 2012-13) – Continued**

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

CSN Response – Continued

Award year 2011-12 Verification Review - Continued

The Department of Education letter specifically required (pages 3-4) that CSN:

*...NSHE must determine the exact amount of institutional liability associated with this finding. NSHE is required to perform a full file review of the entire universe of Title IV financial aid recipients from July 1, 2011 through June 30, 2012 who were selected for verification, and determine if all the students' files contact the verification documentation and if the verification was completed correctly...*

*...In lieu of performing a file review for the entire population of students who were selected for verification, NSHE has the option of providing a statistically valid sample. If the election of is made to provide a statistical sample, the Department will use the results of the sampling to project liabilities for the entire population (i.e. the average liability for the recipients in the statistical sample will be multiplied by the total population). This option is only intended to reduce the burden on the institution of conducting a full file review.*

CSN decided that to fully evaluate the verification process, a review of all files identified for Award Year 2011-12 verification would be completed. As a result of the scope of review selected, the Financial Aid/Student Affairs Office determined that 7,332 files must be reviewed. On March 25, 2013, CSN entered into a contract with ProEducation Solutions to verify the total population of 7,332 student files.

ProEducation Solutions completed the file review on April 20, 2013. Their review specified if the file was verified accurately or inaccurately. Those files that were identified as “inaccurately verified” were then reviewed by CSN Financial Aid/Student Affairs. Inaccurate files may have required locating submitted documentation, identifying missing documentation, and/or verifying a change in the Expected Family Contribution (EFC) or confirming that no change in EFC was required.

CSN Student Affairs/Financial Aid determined the institutional net liability for Award Year 2011-12 to be \$792,399. This amount was communicated by letter from CSN to Department of Education Audit Resolution Specialist Terri Tom on May, 29, 2013.

Award Year 2012-13 Verification Review

Due to the high error rate that CSN experienced for Award Year 2011-12 verification records, CSN decided that a similarly complete review would be performed on all Award Year 2012-13 records that had been selected for verification. ProEducation Solutions completed this project for 6,016 records.

Since this review was being conducted while the award year was still open for processing, as inaccuracies were identified corrections were processed through the Department of Education’s Common Origination and Disbursement (COD) system. As a result of the review, over awards of approximately \$866,000 were identified. The College has continued to work diligently with students to obtain documentation and to correct areas of inaccurate verification in an effort to reduce the amount of over awards.

Nevada System of Higher Education

SCHEDULE OF FINDINGS AND QUESTIONED COSTS- CONTINUED

Year ended June 30, 2013

**FINDING 2013-009 – Special Tests and Provisions: Verification and Updating of Student Aid Application Information (Repeat finding 2012-13) – Continued**

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

CSN Response – Continued

Looking Ahead to Award Year 2013-14

Errors in student file verifications and in the updates to student aid application information are unacceptable to CSN. As a result of the processing inaccuracies that were identified for Award Years 2011-12 and 2012-13, CSN has outsourced the complete verification process to a third-party firm. We will handle verifications in this manner until further notice.

CSN has also undertaken several corrective actions to address the deficiencies noted in the 2012-13 A-133 audit process. These actions include utilizing an external consultant to perform a comprehensive external and independent review of operations and associated functionality within the Financial Aid Department to ensure effectiveness and efficiency.

The external assessment and operational review encompasses all aspects of activities required of higher education financial aid offices and departments. The scope of review includes:

- Conducting a review of the people, processes and technology within the financial aid operations to assess departmental program management, administrative capability, and overall effectiveness for administering Title IV federal student aid programs;
- Provide deliverables that support the review and assessment, including recommendations for enhancing processing efficiency and effectiveness within the financial aid operations at CSN.

Once completed, the assessment process will provide recommendations that guide the strategic development of CSN financial aid operations including quality control and assurance processes. The assessment is anticipated to be completed by mid-November 2013, and the consultant's final report will be forthcoming within the following 60 days. The outcomes of the assessment process are envisioned to address operational deficiencies that have resulted in repeated findings identified through the external/independent audit. The consultant's final report recommendations will be reviewed and implemented by the College as appropriate.

UNLV Response

UNLV agrees with this finding. Human error resulted in the FAFSA for the student identified to not be updated after receiving documentation of information in the verification process. This resulted in an over-award of \$900 more in federal Pell grant than otherwise qualified and this amount has been returned to the U.S. Department of Education.

The office has training programs and a review process already in place. Staffing levels allowed the office to randomly review 10% of verifications previously completed within the office for accuracy during the course of the 2012-2013 school year. A total of 11,159 students were selected for verification during the 2012-2013 school year and the 10% sampling review did not find any additional errors beyond the one found in the audit sample. We believe based on this 10% sampling review that this one finding is an isolated incident in this manual verification process.

Nevada System of Higher Education

SCHEDULE OF FINDINGS AND QUESTIONED COSTS- CONTINUED

Year ended June 30, 2013

**FINDING 2013-010 – Special Tests and Provisions: Return of Title IV funds for withdrawn students  
(Repeat finding 2012-04 and 2011-03)**

*Federal Programs*

Department of Education & Department of Health and Human Services  
Student Financial Assistance Cluster  
Award year ended June 30, 2013

*Criteria*

When computing the federal aid to return to the U.S. Government for students who received financial assistance and then withdrew from classes, 34CFR 668.22(f)(2)(i) requires that the total number of calendar days in a payment period or period of enrollment include all days within the period, except that scheduled breaks of at least five (5) consecutive days are excluded from the total number of calendar days in a payment period or period of enrollment and the number of calendar days completed in that period.

*Condition*

CSN did not exclude spring break (scheduled break greater than five days) in the Return to Title IV calculation, either in either the period of enrollment or the number of calendar days completed in the period.

*Context*

For thirty-seven out of sixty students selected for testing at CSN an incorrect percentage of aid earned was calculated as the PeopleSoft system did not exclude 9 days related to Spring Break for the total spring 2013 semester and periods of enrollment from the first day of instruction.

*Questioned Costs*

\$39,125

*Effect*

Returns were calculated incorrectly and the federal funds returned to the U.S Department of Education were short by \$39,125 based on CSN's recalculations for 1,634 students.

*Cause*

The Admissions department excluded two week days from the spring break holiday when populating PeopleSoft calendar at the start of the semester. This calendar is used to calculate the number of days in the semester in Return to Title IV calculations. The exclusion of the two days caused the system to include spring break in the calculation as the system did not recognize it as a break greater than five days that needed to be excluded from the calculation of percentage of aid earned.

*Recommendation*

We recommend CSN re-compute return figures for all applicable students in the sample tested and in the broader population, and implement a more comprehensive review process of Return to Title IV calculations, including accuracy of the calendar used as the basis for the calculation.

Nevada System of Higher Education

SCHEDULE OF FINDINGS AND QUESTIONED COSTS- CONTINUED

Year ended June 30, 2013

**FINDING 2013-010 – Special Tests and Provisions: Return of Title IV funds for withdrawn students (Repeat finding 2012-04 and 2011-03) - Continued**

*Views of Responsible Officials and Planned Corrective Actions (Unaudited)*

CSN Response

CSN concurs with the recommendation and has taken corrective actions. CSN's Office of the Registrar creates its annual academic calendar in PeopleSoft a year in advance from the start of a designated year. The purpose of this advance set-up is to input all relevant registration related dates, including holidays, and to conduct critical preliminary testing to ensure the system's accuracy before the start of the academic year. The accuracy of the PeopleSoft calendar is crucial due to its multiple uses, one of which is the correct computation of *Return to Title IV* (R2T4) calculations.

The referenced finding noted that, when the "holiday" calendar was created, two days were excluded from the spring break period. Because of this error, the PeopleSoft system failed to recognize that the spring break period actually lasted more than five days. This caused an error in the R2T4 calculations, and the return of funds to the U.S. Department of Education was short in the amount of \$39,125. By assigning the calendar creation responsibility to the Assistant Registrar alone without requiring secondary inspection by other staff members, the Office of the Registrar failed to build redundancy into its operational procedures and sent to production an incorrect calendar.

The following procedural changes have been implemented to prevent this error from reoccurring:

1. Upon creating the academic calendar in PeopleSoft a year in advance, the Assistant Registrar will notify the Systems Manager in Financial Aid to verify for accuracy of dates, confirm synchronization with related functions, and alert of any corrections. Turnaround time for confirmation and corrections is seven calendar days,
2. The Systems Manager in Financial Aid will proceed to notify all three - the Assistant Registrar and creator of the calendar, the Registrar and the Assistant Vice President of Financial Aid that the calendar's verification has been completed,
3. The Registrar and the Assistant Vice President of Financial Aid must then confirm acceptance in writing and documentation shall be maintained of the four level review and approval process (Assistant Registrar, Systems Manager in Financial Aid, the Registrar, and the Assistant Vice President for Financial Aid.) Review and approval will be performed and obtained prior to the schedule being placed into production within PeopleSoft.

CSN Financial Aid performed recalculations on all individuals affected by the error in the calendar. CSN staff completed recalculations on 1,634 students that resulted in a shortage to the U.S. Department of Education in the amount of \$39,125. The corrections were completed once the oversight was realized during the onsite field testing; these corrections were completed in July and August 2013.

**FINDING 2013-011 - Special Tests and Provisions: Return of Title IV Funds for Withdrawn Students (Repeat finding 2012-07 and 2011-09)**

*Federal Programs*

Department of Education & Department of Health and Human Services  
Student Financial Assistance Cluster  
Award year ended June 30, 2013

Nevada System of Higher Education

SCHEDULE OF FINDINGS AND QUESTIONED COSTS- CONTINUED

Year ended June 30, 2013

**FINDING 2013-011 - Special Tests and Provisions: Return of Title IV Funds for Withdrawn Students (Repeat finding 2012-07 and 2011-09) - Continued**

*Criteria or Specific Requirement*

When computing the federal aid to return to the U.S. Government for students who received financial assistance and then withdrew from classes, 34 CFR 668.22(e) requires calculation of the amount of Title IV assistance earned by the student- (1) General. The amount of Title IV grant or loan assistance that is earned by the student is calculated by- (i) Determining the percentage of Title IV grant or loan assistance that has been earned by the student, as described in paragraph (e)(2) of this section; and (ii) applying this percentage to the total amount of Title IV grant or loan assistance that was disbursed (and that could have been disbursed, as defined in paragraph (l)(1) of this section) to the student, or on the student's behalf, for the payment period or period of enrollment as of the student's withdrawal date.

*Condition*

In one instance at TMCC, we noted an ineligible course's drop date was included in the calculation which resulted in an incorrect amount of funds returned to the U.S. Government for a student who withdrew.

In three instances at CSN, we noted miscalculations which resulted in an incorrect amount of funds returned to the U.S. Government for three students who withdrew.

*Context*

During our testing at TMCC, for one out of eighty-five students selected for testing, the percentage of aid earned used in the Return to Title IV included an ineligible course's drop date. This resulted in an incorrect amount of Title IV funds were returned.

During our testing at CSN, for three out of fifty-eight students selected for testing, incorrect amounts were used in the Return to Title IV calculation, including erroneously adjusting the PELL grant amount as well as the Direct Loan amount. This resulted in an incorrect amount of Title IV funds returned.

*Questioned Costs*

TMCC - \$79

CSN - \$34

*Effect*

Returned Title IV funds were calculated incorrectly.

*Cause*

TMCC uses a shared PeopleSoft that display students' classes or activity at other NSHE institutions. A Western Nevada College course was included in the TMCC Return to Title IV calculation. This error was not discovered by the internal control environment.

CSN miscalculations were due to transcription errors.

*Recommendation*

We recommend TMCC implement policies and procedures to ensure that only eligible courses are included in the Return to Title IV calculation. Management should evaluate the existence of this issue of non-compliance in the remaining population and remediate as necessary.

We recommend that CSN enhance internal controls to improve the accuracy of reporting to the COD reporting system.

Nevada System of Higher Education

SCHEDULE OF FINDINGS AND QUESTIONED COSTS- CONTINUED

Year ended June 30, 2013

**FINDING 2013-011 - Special Tests and Provisions: Return of Title IV Funds for Withdrawn Students (Repeat finding 2012-07 and 2011-09) - Continued**

*Views of Responsible Officials and Planned Corrective Actions (Unaudited)*

TMCC Response

TMCC agrees with this finding and recommendation. Return to Title IV queries were developed while TMCC was still the only institution processing aid in the shared instance; the queries were updated immediately after discovery of this exception, to exclude courses from other institutions. After review of 12-13 Return to Title IV calculations, it was determined that the issue discovered by the audit was the only instance.

CSN Response

CSN concurs with this recommendation and is taking the following actions to strengthen internal controls to improve accuracy. CSN is in the process of a complete retraining of all employees who perform R2T4 overpayments and recalculations. These employees will be given both pre-testing and post-testing to confirm that the employees demonstrate the necessary knowledge to perform these calculations correctly.

An additional process that is being implemented provides for one staff member to prepare the R2T4 calculation and another staff member to verify the calculations. This will ensure that the R2T4 calculations are performed correctly and provide for quality control of the process.

CSN has undertaken several corrective actions to address the deficiencies noted in the 2012-13 A-133 audit process. These actions include utilizing an external consultant to perform a comprehensive external and independent review of operations and associated functionality within the Financial Aid Department to ensure effectiveness and efficiency.

The external assessment and operational review encompasses all aspects of activities required of higher education financial aid offices and departments. The scope of review includes:

- Conducting a review of the people, processes and technology within the financial aid operations to assess departmental program management, administrative capability, and overall effectiveness for administering Title IV federal student aid programs;
- Provide deliverables that support the review and assessment, including recommendations for enhancing processing efficiency and effectiveness within the financial aid operations at CSN.

Once completed, the assessment process will provide recommendations that guide the strategic development of CSN financial aid operations including quality control and assurance processes. The assessment is anticipated to be completed by mid-November 2013, and the consultant's final report will be forthcoming within the following 60 days. The outcomes of the assessment process are envisioned to address operational deficiencies that have resulted in repeated findings identified through the external/independent audit. The consultant's final report recommendations will be reviewed and implemented by the College as appropriate.

**FINDING 2013-012 - Reporting – Common Origination and Disbursement (COD) System**

*Federal Programs*

Department of Education & Department of Health and Human Services  
Student Financial Assistance Cluster  
Award year ended June 30, 2013

Nevada System of Higher Education

SCHEDULE OF FINDINGS AND QUESTIONED COSTS- CONTINUED

Year ended June 30, 2013

**FINDING 2013-012 - Reporting – Common Origination and Disbursement (COD) System**

- Continued

*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*

We noted one instance at TMCC where the amount reported as returned funds in the U.S. Department of Education's Common Origination and Disbursement (COD) reporting system was different from the amount actually returned to the U.S. Department of Education.

We noted five instances at CSN where the amount reported as disbursed funds in COD was different from the amount actually disbursed to the student.

*Context*

During our testing at TMCC, it was noted for one out of eighty-five students selected for testing, the amount reported for Return of Title IV funds varied from the amounts actually returned.

During our testing at CSN, it was noted for five out of fifty-eight students selected for testing, the amount reported for disbursed Title IV funds varied from the amounts actually disbursed.

*Questioned Costs*

TMCC - \$0

CSN - \$0

*Effect*

Title IV funds reported as returned and disbursed in the COD system varied from the amounts actually returned and disbursed to the U.S Department of Education. No over awarding occurred due to this issue of noncompliance.

*Cause*

The return amount at TMCC reported in COD did not agree to the amount returned to the U.S. Department of Education due to a transposition error made by the personnel reporting the return to COD.

The disbursed amount at CSN reported in COD did not agree to the amount actually disbursed as the Institution erroneously classified the difference as an overpayment to the students.

*Recommendation*

We recommend the Institutions 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, 2013

**FINDING 2013-012 - Reporting – Common Origination and Disbursement (COD) System**

- Continued

*Views of Responsible Officials and Planned Corrective Actions (Unaudited)*

TMCC Response

TMCC agrees with this finding and recommendation. The transposition error noted resulted in a .0003 error rate for Return to Title IV processing. The staff member who made the transposition error was notified and will take greater care in keying amounts.

CSN Response

CSN concurs with this recommendation and has taken the following corrective actions. CSN has implemented a process that balances the amounts disbursed in PeopleSoft with the amounts reported to the Common Origination and Disbursement System (COD). This process is run on an ongoing and systematic basis, monthly.

Per the recommendation, the remaining students will be evaluated, and necessary corrections as identified during the review process will be made.

CSN has undertaken several corrective actions to address the deficiencies noted in the 2012-13 A-133 audit process. These actions include utilizing an external consultant to perform a comprehensive external and independent review of operations and associated functionality within the Financial Aid Department to ensure effectiveness and efficiency.

The external assessment and operational review encompasses all aspects of activities required of higher education financial aid offices and departments. The scope of review includes:

- Conducting a review of the people, processes and technology within the financial aid operations to assess departmental program management, administrative capability, and overall effectiveness for administering Title IV federal student aid programs;
- Provide deliverables that support the review and assessment, including recommendations for enhancing processing efficiency and effectiveness within the financial aid operations at CSN.

Once completed, the assessment process will provide recommendations that guide the strategic development of CSN financial aid operations including quality control and assurance processes. The assessment is anticipated to be completed by mid-November 2013, and the consultant's final report will be forthcoming within the following 60 days. The outcomes of the assessment process are envisioned to address operational deficiencies that have resulted in repeated findings identified through the external/independent audit. The consultant's final report recommendations will be reviewed and implemented by the College as appropriate.

**FINDING 2013-013 – Special Tests and Provisions: Enrollment Reporting (Repeat Finding 2012-15 and 2011-17)**

*Federal Programs*

Department of Education

CFDA 84.268

Award year ended June 30, 2013



Nevada System of Higher Education

SCHEDULE OF FINDINGS AND QUESTIONED COSTS- CONTINUED

Year ended June 30, 2013

**FINDING 2013-013 – Special Tests and Provisions: Enrollment Reporting (Repeat Finding 2012-15 and 2011-17) - Continued**

*Criteria or Specific Requirement*

Pursuant to CFR 685.309, 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
- (iii) Has changed his or her permanent address.

*Condition*

We noted CSN did not report student status changes to the National Student Loan Data System (NSLDS) within 30 days of the change as required by the regulations.

*Context*

For five out of twenty five students selected for testing at CSN, the students' changed enrollment status was not reported to NSLDS within 30 days of the change.

*Questioned Costs*

\$0

*Effect*

The Institution does not comply with the specific requirements of Federal Regulations with respect to timely student status communications to the Secretary.

*Cause*

For three of the five instances noted, no enrollment report was uploaded to NSLDS in April 2013 due to oversight by personnel processing information. For two of the five instances noted, there was a technical issue with the upload to NSLDS in October 2012 that caused change student status to not update in NSLDS. This was not subsequently corrected in NSLDS.

*Recommendation*

We recommend the Institution 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.

Nevada System of Higher Education

SCHEDULE OF FINDINGS AND QUESTIONED COSTS- CONTINUED

Year ended June 30, 2013

**FINDING 2013-013 – Special Tests and Provisions: Enrollment Reporting (Repeat Finding 2012-15 and 2011-17) - Continued**

*Views of Responsible Officials and Planned Corrective Actions (Unaudited)*

CSN Response

The College of Southern Nevada concurs with this recommendation and takes the following corrective actions. For the five students referenced in the finding, the incorrect reporting of enrollment status changes to NSLDS was tied to errors in the upload of information to the National Student Clearinghouse. The reporting of status changes to NSLDS is a two part process. It starts with CSN uploading the sample student information to the National Student Clearinghouse. Once the National Student Clearinghouse accepts the data, they forward the records to Department of Education and NSLDS is notified of student status changes.

CSN has adopted new internal procedures to assure timeliness and accuracy. These corrective measures will help the College avoid enrollment reporting deficiencies which resulted in the finding:

1. Instead of uploading the enrollment report to the National Student Clearinghouse once a month as required, the College will upload the report to the clearinghouse twice monthly to ensure both the accuracy of enrollment status changes and timely submission of the information.
2. The College will sample a larger number (20) of students and of that number; 10 students will be provided by the Financial Aid Office for added accuracy measures.
3. Before sending to the national clearinghouse, the College will compare the academic status level of the sample students reflected on the prepared National Student Clearinghouse report to that which is reflected on the College's own enrollment activity and academic status in PeopleSoft. Any discrepancies will be investigated and fixed. This step will ensure that the data is the same. Once the data is confirmed to be accurate, the full report will be uploaded to the National Student Clearinghouse.

The Assistant Registrar will contact National Student Clearinghouse twice a month before sending each report to verify that the data coming through on the clearinghouse side matches CSN's uploaded report. Errors, if any, can be resolved immediately and timely submission ensured. Once CSN has verified that National Student Clearinghouse has received the report, CSN's Assistant Registrar will subsequently validate that the enrollment report has been provided to the Department of Education. The revised process will ultimately ensure NSLDS receiving the student status changes within the established timeline.

Previous audit findings related to the National Clearinghouse and the reporting of the correct student standing have been addressed. With assistance from Cedar Crestone and NSHE System Computing Services adjustments have been made to the several setup tables. Every quarter PeopleSoft provides upgrades to the system. The Office of the Registrar will do extensive testing to assure that the enrollment verification file is pulling the correct enrollment status.

CSN has also undertaken several corrective actions to address the deficiencies noted in the 2012-13 A-133 audit process. These actions include utilizing an external consultant to perform a comprehensive external and independent review of operations and associated functionality within the Financial Aid Department to ensure effectiveness and efficiency.

Nevada System of Higher Education

SCHEDULE OF FINDINGS AND QUESTIONED COSTS- CONTINUED

Year ended June 30, 2013

**FINDING 2013-013 – Special Tests and Provisions: Enrollment Reporting (Repeat Finding 2012-15 and 2011-17) - Continued**

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

CSN Response - Continued

The external assessment and operational review encompasses all aspects of activities required of higher education financial aid offices and departments. The scope of review includes:

- Conducting a review of the people, processes and technology within the financial aid operations to assess departmental program management, administrative capability, and overall effectiveness for administering Title IV federal student aid programs;
- Provide deliverables that support the review and assessment, including recommendations for enhancing processing efficiency and effectiveness within the financial aid operations at CSN.

Once completed, the assessment process will provide recommendations that guide the strategic development of CSN financial aid operations including quality control and assurance processes. The assessment is anticipated to be completed by mid-November 2013, and the consultant's final report will be forthcoming within the following 60 days. The outcomes of the assessment process are envisioned to address operational deficiencies that have resulted in repeated findings identified through the external/independent audit. The consultant's final report recommendations will be reviewed and implemented by the College as appropriate.

**FINDING 2013-014 - Special Tests and Provisions: Enrollment Reporting (Repeat finding 2012-14 and 2011-16)**

*Federal Programs*

Department of Education

Student Financial Assistance Cluster – CFDA 84.268

Award year ended June 30, 2013

*Criteria*

Pursuant to CFR 685.309, 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
- (iii) Has changed his or her permanent address.

*Condition*

At UNLV we noted one instance where a student's status reported on the NSLDS Enrollment Detail report did not accurately reflect student's enrollment status as presented in the Institution's Student Financial Aid system.

Nevada System of Higher Education

SCHEDULE OF FINDINGS AND QUESTIONED COSTS- CONTINUED

Year ended June 30, 2013

**FINDING 2013-014 - Special Tests and Provisions: Enrollment Reporting (Repeat finding 2012-14 and 2011-16) - Continued**

*Context*

Testing at UNLV identified one of ninety students selected for testing where the status of “Withdrawn” was reported to NSLDS whereas the student’s enrollment was “Half-Time” at the Institution during the spring 2013 semester.

*Questioned Costs*

\$0

*Effect*

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

*Cause*

The query process used in the PeopleSoft system to update students’ enrollment from “withdrawn” to enrolled for students that have re-enrolled into in eligible programs was run incorrectly during the year causing an incorrect status for a student in PeopleSoft that was subsequently uploaded to NSLDS.

*Recommendation*

We recommend the Institution enhance internal controls to ensure student status changes are uploaded and reported accurately to NSLDS. 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. UNLV discovered an issue with status reporting when a student was simultaneously enrolled in a graduate and an undergraduate degree program as the delivered reporting process only reported on the ‘primary’ enrollment status. This issue was identified prior to this audit and has already been addressed through a modification (customization) to the clearinghouse report.

**FINDING 2013-015 - Special Tests and Provisions - Disbursements to or on behalf of Students (Repeat finding 2012-16)**

*Federal Program*

Department of Education & Department of Health and Human Services  
Student Financial Assistance Cluster  
Award year ended June 30, 2013

*Criteria*

34 CFR 668.164(h) - Returning funds. (1) 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.

Nevada System of Higher Education

SCHEDULE OF FINDINGS AND QUESTIONED COSTS- CONTINUED

Year ended June 30, 2013

**FINDING 2013-015 - Special Tests and Provisions - Disbursements to or on behalf of Students  
(Repeat finding 2012-16) - Continued**

*Condition*

UNR's internal control system surrounding the timely Return of Title IV funds to the U.S. Department of Education is not operating effectively for un-cashed federal aid checks to students.

*Context*

The Institution's review process for outstanding or un-cashed Title IV checks for balances that need to be returned within the required 240 days is not performed timely.

*Questioned Costs*

\$0

*Effect*

Although no compliance exception was noted during our testing, the internal controls over this compliance area were not designed effectively.

*Cause*

The review of outstanding checks is only performed twice in an academic year. This is not an adequate frequency to ensure checks disbursed in the later part of the semester are returned within the required 240 days.

*Recommendation*

We recommend the Institution implement processes to ensure outstanding check listings for Title IV funds are reviewed more frequently to ensure timely return of funds to the U.S. Department of Education.

*Views of Responsible Officials and Planned Corrective Actions (Unaudited)*

UNR Response

The University of Nevada, Reno concurs with this finding. The Cashier's office and Financial Aid have implemented procedures to remind students within 60 days that they have been issued a check which has not yet been cashed. Financial Aid runs a report at 120 days to determine which outstanding checks are from federal financial aid and attempts to notify students by phone or email prior to pulling back the funds. Any checks still outstanding after attempts to notify students have been made will be issued a stop payment and funds will be returned to the U.S. Department of Education prior to the expiration of the 240 day deadline. All other outstanding student checks will be handled with the regular stale dated check procedures.

**FINDING 2013-016 - Special Tests and Provisions - Disbursements to or on behalf of Students**

*Federal Program*

Department of Education & Department of Health and Human Services  
Student Financial Assistance Cluster  
Award year ended June 30, 2013

*Criteria*

CFR 668.164(f), states if a student is enrolled in a credit-hour educational program that is offered in semester, trimester, or quarter academic terms, the earliest an institution may disburse Title IV is 10 days before the first day of classes for payment period.

Nevada System of Higher Education

SCHEDULE OF FINDINGS AND QUESTIONED COSTS- CONTINUED

Year ended June 30, 2013

**FINDING 2013-016 - Special Tests and Provisions - Disbursements to or on behalf of Students**

- Continued

*Condition*

UNLV disbursed Title IV funds earlier than 10 days before the first day of classes.

*Context*

Testing at UNLV identified Title IV funds were disbursed earlier than 10 days before the first day of the spring semester for one out of sixty students tested.

*Questioned Costs*

\$0

*Effect*

The Institution did not comply with the specific requirements of Federal Regulation with respect to disbursements of Title IV funds.

*Cause*

There are certain programs that start earlier than the standard semester. The student financial assistance department utilized the earlier start date for a program that actually started at the standard semester start date due to oversight by the personnel updating the disbursing information in the system.

*Recommendation*

We recommend the Institution enhance internal controls to ensure Title IV funds are not disbursed earlier than 10 days before the first day of classes. 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

The Masters of Hospitality program has students enroll within a cohort of classes. The schedule is normally to be fixed regarding the total number of classes taken each semester and these classes have specific start and end dates that are not all aligned with the standard academic calendar. Based upon information from the academic department, the start and end dates of semester are programmed into the computer system for this program.

One student within this program was allowed to drop one out of several classes and the financial aid office was not notified by the academic department of this change. When this occurred, the class the student dropped was the class with the early start date. This action materially changed the start date of the program for this student since the other classes within the cohort were not scheduled to start until a later date.

As a result of this finding, the Financial Aid Office reviewed all 2012-2013 students in this program to ensure no other cases occurred. In order to prevent this from occurring in the future, all students within the Masters of Hospitality program now incur a financial aid disbursement hold. No federal financial aid will disburse until a financial aid staff member has verified the student has not dropped any scheduled classes they are supposed to be taking. Once class schedule has been verified, only then will federal financial aid be released to the student.

Nevada System of Higher Education

SCHEDULE OF FINDINGS AND QUESTIONED COSTS- CONTINUED

Year ended June 30, 2013

**FINDING 2013-017 - Reporting – Common Origination and Disbursement (COD) System**

*Federal Program*

Department of Education  
Student Financial Assistance Cluster  
Award year ended June 30, 2013

*Criteria*

Pursuant to the 34 CFR 690.83(b)(2) an institution shall submit, in accordance with deadline dates established by the 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.

*Condition*

UNR, TMCC, UNLV and CSN each reported incorrect cost of attendance (COA) to the Common Origination and Disbursement (COD) system related to Pell Grant Awards.

*Context*

For five out of seventy-two students tested at UNR, two out of sixty students tested at CSN, seven out of sixty students at UNLV, and two out of sixty students at TMCC, the COA reported to COD was not accurate.

*Questioned Costs*

\$0

*Effect*

The Institutions did not comply with the specific requirements of Federal Regulation with respect to reporting Pell payment data to the Secretary. No over awarding occurred due to this issue of noncompliance. This is a reporting issue.

*Cause*

At UNR, the records office documented sixteen weeks of instruction for certain programs in PeopleSoft. The Pell COA function in PeopleSoft prorated the COA over the sixteen weeks rather than using the Institution's standard fifteen week semester, causing an incorrect Pell COA calculation. At CSN, UNLV, and TMCC, PeopleSoft has a programming error in the budget setup that causes the Pell COA to double any time a single term budget is recalculated after the initial budget is created. The Institutions were unaware of the problem or the existence of a query created by PeopleSoft to recalculate the Pell COA back to the correct initial budget.

*Recommendation*

We recommend the Institutions implement processes to ensure information reported to COD is accurate.

*Views of Responsible Officials and Planned Corrective Actions (Unaudited)*

UNR Response

The University of Nevada, Reno agrees with this finding. The Financial Aid Office contacted the Admissions and Records Office to adjust calendar settings to ensure the proper calculations of the Pell cost of attendance. This was corrected upon receipt of the finding and will be in effect for this financial aid year and in the future.

Nevada System of Higher Education

SCHEDULE OF FINDINGS AND QUESTIONED COSTS- CONTINUED

Year ended June 30, 2013

**FINDING 2013-017 - Reporting – Common Origination and Disbursement (COD) System**

- Continued

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

CSN Response

The College of Southern Nevada concurs with the recommendation. As described in the “Cause” section, this is a programming error that exists in PeopleSoft budget setup that causes the Cost of Attendance to double any time a single term budget is recalculated after the initial budget is created. PeopleSoft has developed a query to recalculate the Pell Cost of Attendance back to the initial budget.

CSN ran the query for Award Year 2013-14, however, there is a further error that was identified in the process whereby for some students, the Cost of Attendance is reported as 0.00. CSN has identified a small population where this occurred and will take corrective action.

CSN will write a query designed to pull the Pell budgeted population for further review to ensure accuracy after the PeopleSoft query has been run. CSN will run its query prior to running the Common Origination and Disbursement submission files to ensure that they are correct and will re-run budgets for any files that are identified as inaccurate.

Until the technical solution is achieved by PeopleSoft to address this finding, the query will be run and reviewed by the Assistant Vice President for Financial Aid and reported to CSN administration.

TMCC Response

TMCC agrees with this finding and recommendation, which was a result of a training error on the part of the Cedar Crestone consultant during implementation. After researching a solution using the Higher Education User Group forum for PeopleSoft, a set-up correction from 2004 was discovered and immediately corrected. The Pell COD reports for 2013-14 were corrected and retransmitted to correct this reporting error going forward.

UNLV Response

The PeopleSoft system as delivered correctly adjusts the Pell grant cost of attendance upward or downward in a batch job if no manual human intervention was involved within the construction of the cost of attendance. If the cost of attendance was manually adjusted in some capacity, the Oracle software did not accurately recalculate the cost of attendance for the Pell grant program and reporting to Common Origination and Disbursement.

There was no financial liability associated with this finding. UNLV's cost of attendance is at a level where changes in student enrollment would not have changed the scheduled federal Pell grant award.

A job was created by financial aid technical support staff, to recalculate the cost of attendance correctly in PeopleSoft for accurate data reporting to Common Origination and Disbursement.



Nevada System of Higher Education

SCHEDULE OF FINDINGS AND QUESTIONED COSTS- CONTINUED

Year ended June 30, 2013

**FINDING 2013-018 - Reporting (Repeat Finding 2012-12 and 2011-07)**

*Federal Program*

Department of Education  
Student Financial Assistance Cluster  
Award year ended June 30, 2012

*Criteria*

Federal Perkins Loan (34 CFR 674.19), Federal Work Study (34 CFR 675.19) and FSEOG (34 CFR 676.19) require submission of an annual Fiscal Operations Report and Application (FISAP) report to the Department of Education. This electronic report is required to be submitted annually to report on the use of funds received in the prior year and apply for funds for the next year for campus-based programs. FISAPs are required to be submitted by October 1 following the end of the award year. The OMB A-133 Compliance Supplement identifies key line items in the report that contain critical information.

*Condition*

UNLV did not report accurate student counts in Part II, Section F, fields 26 through 39, (a) through (e).

*Context*

UNLV reported some inaccurate student data in the FISAP .

*Questioned Costs*

\$0

*Effect*

Reporting inaccurate information could impact the funding awarded for the next award year ending June 30, 2014.

*Cause*

With respect to information on eligible aid applicants enrolled in the school, the students with an "Automatic" Expected Family Contribution of zero were not manually removed from the population when filling out the number of students in each income bracket for the remaining fields so there was a duplication of students reported. This error was not discovered by the individuals responsible for completing and approving the FISAP.

*Recommendation*

We recommend UNLV enhance its quality control review of data in the FISAP before it is finalized and submitted.

*Views of Responsible Officials and Planned Corrective Actions (Unaudited)*

UNLV Response

UNLV agrees with this finding. The query utilized to pull the data associated with Part 2, Section F (student counts by income levels) of the FISAP worked accurately. However, the data was not adjusted to prevent the duplication between reporting categories noted in the finding. There is no financial liability associated with this error. Corrections will be submitted in the December 13, 2013 final FISAP submission process. This error also does not affect any funding for federal student aid programs next year. The data submitted is informational to the U.S. Department of Education.

Nevada System of Higher Education

STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS

Year ended June 30, 2013

**FINDING 2012-01 - Reporting**

*Federal Programs*

Research and Development Cluster

University of Nevada, Las Vegas: CFDA 47.070 (Award CNS-1126688).

Desert Research Institute: CFDA 12.420 (Award W81XWH-11-2-0220); CFDA 12.431 (Award W9124R-11-D-0211); CFDA 43.001 (Award NNX11AG89G).

*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 both the Desert Research Institute and University of Las Vegas did not report sub-recipient contracts timely.

*Context*

Testing at the Desert Research Institute identified three out of three FFATA reports examined were filed late. Testing at the University of Nevada Las Vegas identified one out of three FFATA reports examined were filed late. Good faith efforts were attempted to meet the reporting requirements but were not successful do to technological problems. Good faith efforts documentation was not retained.

*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](http://usa.spending.gov), the website where reported information is available for public viewing.

*Cause*

The responsible parties did not submit the report prior to deadline or document their efforts to report the sub-recipient contract.

*Recommendation*

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

Nevada System of Higher Education

STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2013

**FINDING 2012-01 - Reporting** - Continued

*Views of Responsible Officials and Planned Corrective Actions (Unaudited)*

DRI Response

We concur with the finding; however attempts were made to get the information in the federal database in order to report FFATA subcontracts. We did not document these attempts as we were not aware of the requirements of A-133 documentation at the time of reporting (final audit supplement was not issued until June 2012). We now have in place processes to document attempts to get the necessary information into the federal database to report subcontracts timely.

UNLV Response

UNLV agrees with this recommendation. We understand the importance of timely reporting and have implemented processes to assure reports are submitted in a timely fashion. FFATA reporting was a new requirement in FY12, and the submission system and reporting requirements were new as well. The initial report UNLV submitted was late due to investigations into the reporting process to assure our report was accurate and submitted in the proper format. However, once we verified the requirements and how the FFATA reporting system operated, all subsequent reports were submitted in a timely manner. We anticipate all future reports will be timely, but if situations arise in the future that impact timely submission full documentation will be retained.

*Status*

Repeat finding 2013-001.

**FINDING 2012-02 - Equipment and Real Property Management**

*Federal Programs*

Research and Development Cluster

University of Nevada, Reno: CFDA 93.389 (Award 5P20RR018751-07); CFDA 93.887 (Award 1C76HF09847-01-01); CFDA 47.082 (Award PHY-0903847).

*Criteria*

OMB Circular A-110, Subpart C, .34(f)(1)(viii) outlines property management standards for equipment acquired with federal funds. Amount other records, it states "equipment records shall be maintained accurately and shall include" the "unit acquisition cost".

*Condition*

We noted that the University of Nevada, Reno did not consistently fulfill this requirement.

*Context*

Testing at the University of Nevada, Reno identified three equipment purchases out of forty seven tested that, while accurately recorded in expenditures, were not accurately recorded within the University's equipment subsidiary ledger.

*Questioned Costs*

\$0

*Effect*

The compliance requirement to maintain equipment records at unit acquisition cost in the equipment inventory records was not achieved for certain items.

Nevada System of Higher Education

STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2013

**FINDING 2012-02 - Equipment and Real Property Management - Continued**

*Cause*

The responsible party failed to use the correct invoice price when recording the assets in the fixed asset subsidiary ledger.

*Recommendation*

We recommend the University evaluate its current process and procedures for equipment and real property management to better incorporate review procedures for items.

*Views of Responsible Officials and Planned Corrective Actions (Unaudited)*

UNR Response

The three equipment purchases not accurately recorded within the University's equipment subsidiary ledger have been corrected in the system to reflect the accurate acquisition cost.

*Status*

Corrective action taken.

**FINDING 2012-03 - Internal Control over Compliance (Repeat finding 2011-02 and 2010-04)**

*Federal Programs*

Department of Education & Department of Health and Human Services  
Student Financial Assistance Cluster  
Award year ended June 30, 2012

*Criteria*

The A-102 Common Rule and OMB Circular A-110 (2 CFR part 215) require 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*

We noted a lack of security administration related to the PeopleSoft application. Specifically controls were lacking around restricting access as it relates to the PeopleSoft application over financial aid eligibility configuration and student accounts at UNLV. In addition, change management documentation around testing results and approval by users were not consistently available for the PeopleSoft application.

*Context*

During our testing of the information technology controls at UNLV surrounding PeopleSoft it was noted that a programmer had access to live applications. In addition, documentation around testing results and approval by users was not consistently available for the PeopleSoft application. The lack of security administration controls could impact compliance requirements related to student eligibility, accuracy of award amounts, disbursement processing, accuracy and timeliness of reporting.

*Questioned Costs*

\$0

Nevada System of Higher Education

STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2013

**FINDING 2012-03 - Internal Control over Compliance (Repeat finding 2011-02 and 2010-04)**

- Continued

*Effect*

Student data within the PeopleSoft application may be affected by unauthorized or inappropriate users having access or users having conflicting roles or access levels. Student data may be affected by unauthorized, inappropriate, or untested changes to the system which could result in non-compliance with student eligibility, accuracy of award amounts, disbursement processing, as well as accuracy and timeliness of reporting.

*Cause*

The issues identified are part of the implementation of PeopleSoft.

*Recommendation*

Programmers should be restricted from access to live applications and ensure proper documentation of change management testing results and approval by users.

*Views of Responsible Officials and Planned Corrective Actions (Unaudited)*

UNLV Response

UNLV agrees with this recommendation. Subsequent to the FY11 audit findings, procedures were implemented to ensure periodic user access reviews are completed and password and system lockout protocols are in place. The remaining user security issue noted in this finding is due to a single programmer having specific job duties requiring access to the production environment which is not ideal, but can occur due to limited technical resources. In order to address this ongoing conflict of responsibilities, a process is in development that will grant the necessary access to the production environment based on approval for limited, specified time periods to accomplish specific job functions on a case-by-case basis.

Regarding the inconsistency of change-management documentation around testing results and user approvals, UNLV categorizes change-management into three categories based on the nature of the system change being implemented. These include NSHE-wide system modifications, UNLV-specific system modifications, and Oracle/PS updates/bundle-fixes, etc. Due to the different nature of these types of system changes, the documentation protocols established were not consistent. In order to address this finding, UNLV will revisit the established protocols for documenting changes within these classifications and ensure sufficient documentation requirements are met consistently.

*Status*

Corrective action taken.

**FINDING 2012-04 - Special Tests and Provisions: Return of Title IV Funds for Withdrawn and Unofficially Withdrawn Students (Repeat finding 2011-03)**

*Federal Programs*

Department of Education & Department of Health and Human Services

Student Financial Assistance Cluster

Award year ended June 30, 2012

Nevada System of Higher Education

STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2013

**FINDING 2012-04 - Special Tests and Provisions: Return of Title IV Funds for Withdrawn and Unofficially Withdrawn Students (Repeat finding 2011-03) - Continued**

*Criteria*

34 CFR 668.22(f)(2)(i) requires that the total number of calendar days in a payment period or period of enrollment includes all days within the period, except that scheduled breaks of at least five (5) consecutive days are excluded from the total number of calendar days in a payment period or period of enrollment and the number of calendar days completed in that period.

*Condition*

We noted that the University of Nevada, Las Vegas (UNLV) excluded 9 days for spring break in the return to title IV calculation for the period of enrollment or the number of calendar days completed in period. However, given that class was offered the Saturday before spring break only 8 days should be excluded from calculation, which results in incorrect amount of Title IV aid returned.

*Context*

During our testing, for thirty-five out of sixty students selected for testing at the University of Nevada, Las Vegas an incorrect percentage of aid earned was calculated as the PeopleSoft system excluded 9 days related to spring break for the total spring 2012 semester and periods of enrollment from the first day of instruction.

*Questioned Costs*

\$9,109

*Effect*

Return to Title IV funds were calculated incorrectly.

*Cause*

The admissions department included 9 days for spring break as a holiday in the PeopleSoft calendar that was used to calculate the number of days in the semester in return to Title IV calculations.

*Recommendation*

We recommend the University re-compute student returns for all applicable students, and implement a more comprehensive review process of return to title IV calculations including the calendar used as the basis for the calculation.

*Views of Responsible Officials and Planned Corrective Actions (Unaudited)*

UNLV Response

UNLV agrees with this recommendation. The items in question were recalculated based on the corrected calendar and funds were returned appropriately. For future terms, the calendar will be more carefully reviewed with the Financial Aid and Registrar's offices to verify the accuracy of the holiday break schedule to include classes scheduled on Saturday.

*Status*

Repeat finding 2013-010.

Nevada System of Higher Education

STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2013

**FINDING 2012-05 - Special Tests and Provisions: Return of Title IV Funds for Withdrawn and Unofficially Withdrawn Students (Repeat finding 2011-05)**

*Federal Programs*

Department of Education & Department of Health and Human Services  
Student Financial Assistance Cluster  
Award year ended June 30, 2012

*Criteria*

34 CFR 668.22(j) states that the "Timeframe for the return of Title IV funds. (2) For an institution that is not required to take attendance, an institution must 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 (i) Payment period or period of enrollment, as appropriate, in accordance with paragraph (e)(5) of this section; (ii) Academic year in which the student withdrew; or (iii) Education program from which the student withdrew.

*Condition*

We noted that the College of Southern Nevada, in nine instances, did not determine withdrawal date for students who unofficially withdrew within 30 days of the semester end date.

*Context*

During our testing at College of Southern Nevada, it was noted for nine of twenty-five students tested, the institutional determination date was more than 30 days after the semester end date.

*Questioned Costs*

\$12,813

*Effect*

The College of Southern Nevada is not in compliance with federal regulation timeframes.

*Cause*

Due to a technical error in PeopleSoft, the query ran at the end of the semester to identify all students who unofficially withdrew was not accurate; therefore, the return to Title IV form was not initiated within 30 days after grades were due in the fall 2011 semester.

*Recommendation*

We recommend the University develop and implement policies to ensure return to Title IV calculations are completed accurately and timely.

*Views of Responsible Officials and Planned Corrective Actions (Unaudited)*

CSN Response

The College of Southern Nevada concurs with this recommendation. During the Fall 2011 semester, CSN recognized that Financial Aid staff required additional training and support to ensure successful implementation of PeopleSoft. CSN contracted with Cedar Crestone (the NSHE consultant for PeopleSoft) to provide 30 days of on-site support to assist staff to develop accurate compliance-related queries. The technical error in PeopleSoft referred to in the finding has been corrected, and the department will use greater care to ensure that compliance with the Return of Title IV funds is completed within the 30-day timeframe.

Nevada System of Higher Education

STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2013

**FINDING 2012-05 - Special Tests and Provisions: Return of Title IV Funds for Withdrawn and Unofficially Withdrawn Students (Repeat finding 2011-05) - Continued**

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

CSN Response - Continued

Additional PeopleSoft queries were developed and are run during the semester to accurately and effectively identify the students who have officially withdrawn and their date of withdrawal. When grades are posted at the end of the semester, a query is processed to specifically identify those students who have unofficially withdrawn and those students are captured at that time. These system changes ensure the accuracy of identifying all withdrawn students for whom a *Return to Title IV* calculation must be completed and that this occurs within the specified deadline parameters. This recommendation has been implemented.

*Status*

Corrective action taken.

**FINDING 2012-06 - Special Tests and Provisions: Return of Title IV Funds for Withdrawn Students (Repeat finding 2011-08; 2010-07)**

*Federal Programs*

Department of Education & Department of Health and Human Services  
Student Financial Assistance Cluster  
Award year ended June 30, 2012

*Criteria or Specific Requirement*

Per 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*

We noted that at the University of Nevada, Las Vegas, in five instances, and at the College of Southern Nevada, in two instances, the institutions did not return the amount of title IV funds for which it is responsible within 45 days.

*Questioned Costs*

\$18,722

*Context*

During our testing at the University of Nevada, Las Vegas, for five of thirteen students tested, and at the College of Southern Nevada, for two of twenty-five students tested, the date Title IV funds were returned documented by Common Origination & Disbursement was more than 45 days from the documented determination date of withdrawal.

*Effect*

The University of Nevada, Las Vegas and the College of Southern Nevada are not in compliance with federal regulation timeframes.



Nevada System of Higher Education

STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2013

**FINDING 2012-06 - Special Tests and Provisions: Return of Title IV Funds for Withdrawn Students (Repeat finding 2011-08; 2010-07) - Continued**

*Cause*

The refund of federal funds were deducted from the student account and student financial aid module in PeopleSoft, but were not uploaded to COD within the 45 day requirement in the automated batch process due to a technical error. The University runs an exception report at the end of each month resulting in students being identified outside the 45 day requirement from the determination date of the student's withdrawal.

*Recommendation*

We recommend the Institutions' develop and implement policies to ensure returned funds are accurate and timely.

*Views of Responsible Officials and Planned Corrective Actions (Unaudited)*

UNLV Response

UNLV agrees with this recommendation. In order to address ongoing compliance procedures including accuracy and thorough and timely review, UNLV has added five positions (includes a Compliance Coordinator) to the Financial Aid and Scholarships processing unit in FY13. Also, a key position (Associate Director for Processing) was vacant due to turnover which is currently in the process of being filled. We fully expect these additional resources to ensure timely and accurate compliance procedures are maintained.

CSN Response

The College of Southern Nevada concurs with the recommendation. During the Fall semester 2011, CSN recognized that Financial Aid staff required additional training and support to ensure successful implementation of PeopleSoft. CSN contracted with Cedar Crestone (the NSHE consultant for PeopleSoft) to provide 30 days of on-site support to assist staff to develop accurate compliance-related queries. The technical error that resulted in the failure to upload to COD within 45 days has been corrected. Queries have been developed and are now run at various times during the semester to more accurately identify the dates of official and unofficial student withdrawals. During Spring 2012, additional Financial Aid staff members were reassigned to work on the R2T4 calculations to ensure timely completion, and at present additional staff is being hired to work specifically with the R2T4 calculations. These measures will ensure that return of Title IV funds will be calculated accurately and returned within the 45-day limit.

*Status*

Corrective action taken.

**FINDING 2012-07 - Special Tests and Provisions: Return of Title IV Funds for Withdrawn Students (Repeat finding 2011-09)**

*Federal Programs*

Department of Education & Department of Health and Human Services  
Student Financial Assistance Cluster  
Award year ended June 30, 2012

*Criteria or Specific Requirement*

34 CFR 668.22(e) Calculation of the amount of Title IV assistance earned by the student- (1) General. The amount of title IV grant or loan assistance that is earned by the student is calculated by- (i) Determining the percentage of title IV grant or loan assistance that has been earned by the student, as described in paragraph

Nevada System of Higher Education

STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2013

**FINDING 2012-07 - Special Tests and Provisions: Return of Title IV Funds for Withdrawn Students (Repeat finding 2011-09) - Continued**

*Criteria or Specific Requirement - Continued*

(e)(2) of this section; and (ii) Applying this percentage to the total amount of Title IV grant or loan assistance that was disbursed (and that could have been disbursed, as defined in paragraph (l)(1) of this section) to the student, or on the student's behalf, for the payment period or period of enrollment as of the student's withdrawal date.

*Condition*

In one instance at the University of Nevada, Las Vegas, we noted the incorrect amount of Title IV aid disbursed was used in the calculation which resulted in an incorrect Title IV calculation and an incorrect amount of funds returned.

*Questioned Costs*

CFDA 84.063 - \$292

*Context*

During our testing at the University of Nevada, Las Vegas, for one of sixty students selected for testing, the return to title IV calculation had an incorrect amount of aid disbursed used in the calculation which resulted in an incorrect amount returned.

*Effect*

Returned Title IV funds were calculated incorrectly.

*Cause*

The student's Pell amount disbursed was excluded from student financial aid module when return calculation was generated due to a technical error in PeopleSoft, and; therefore, not included in return to Title IV calculation.

*Recommendation*

We recommend the University implement a more comprehensive review process of the return to Title IV form.

*Views of Responsible Officials and Planned Corrective Actions (Unaudited)*

UNLV Response

UNLV agrees with this recommendation. In the case of the one student calculation resulting in this specific finding, the original returned funds calculation was actually processed correctly as the PeopleSoft software automatically imports the correct amount of federal financial aid disbursed for the calculation. Unfortunately, in this case a rare petition by the student resulted in a change to the official withdrawal date after the return was initially calculated. This is a rare occurrence that the software is not able to 'automatically' adjust for and so the original return calculation remained when the return was initially recalculated with the revised withdrawal date. The return calculation was subsequently corrected and the additional funds were returned.

The additional staffing explained previously in response to finding 2012-06 will ensure more comprehensive review of similar issues will occur.

*Status*

Repeat finding 2013-011.

Nevada System of Higher Education

STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2013

**FINDING 2012-08 - Special Tests and Provisions: Borrower Data Transmission and Reconciliation (Direct Loan) (Repeat finding 2011-12)**

*Federal Programs*

Department of Education & Department of Health and Human Services  
Student Financial Assistance Cluster – CFDA 84.268  
Award year ended June 30, 2012

*Criteria*

34 CFR 685.102(b), 685.301 and 303. Institutions must report all loan disbursements and submit required records to the Direct Loan Servicing System (DLSS) via the Common Origination and Disbursement (COD) within 30 days of disbursement (OMB No. 1845-0021). 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. Since up to three Direct Loan program years may be open at any given time, schools may receive three SAS data files each month. (Note: The Direct Loan School Guide describes the reconciliation process.)

The school is required to reconcile these files to the institution's financial records.

*Condition*

The University of Nevada, Las Vegas did not perform the required reconciliation of SAS data file to the Institution's financial records. The University of Nevada, Reno performed the reconciliations between COD and the Institution's financial records, but did not document monthly variances investigated. The College of Southern Nevada did not perform the required reconciliation of SAS data file to the Institution's financial records for nine of twelve months.

*Context*

Testing at the University of Nevada, Las Vegas, identified that the required reconciliation noted above was not performed during the fiscal year ending June 30, 2012. Testing at the College of Southern Nevada identified that the required reconciliation noted above was not performed for nine of twelve months for the fiscal year ending June 30, 2012. Testing at the University of Nevada, Reno, identified that the required reconciliation documentation noted above was not performed during the fiscal year ending June 30, 2012.

*Questioned Costs*

\$0

*Effect*

The Universities do not comply with the specific requirements of Federal Regulation with respect to reconciling the SAS data file to the institutions' records.

*Cause*

At the University of Nevada, Las Vegas, due to implementation of PeopleSoft, new student financial aid system, there have been difficulties with information uploads to COD and the institution has not been able to reconcile the student financial aid system, SAS data file and general ledger system in total at any given point-in-time. The Student Financial Aid Office runs exception reports from the PeopleSoft system at least weekly, investigates, and clears exceptions but is unable to perform reconciliation in total on a monthly basis due to volume of system exceptions on a daily basis.

Nevada System of Higher Education

STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2013

**FINDING 2012-08 - Special Tests and Provisions: Borrower Data Transmission and Reconciliation (Direct Loan) (Repeat finding 2011-12) - Continued**

*Cause - Continued*

At the College of Southern Nevada, due to implementation of PeopleSoft, new student financial aid system, the institution was not able to reconcile the student financial aid system and SAS due to technical errors in PeopleSoft for nine of twelve months during fiscal year ending June 30, 2012.

At the University of Nevada, Reno the reconciliation is not being documented by the University. The Student Financial Aid office runs exception reports from COD, investigates, and clears exceptions but was not aware of the need to document the reconciliation in total on a monthly basis.

*Recommendation*

We recommend the Universities implement processes to ensure reconciliation is being performed and documented on a monthly basis.

*Views of Responsible Officials and Planned Corrective Actions (Unaudited)*

UNLV Response

UNLV agrees with this recommendation and priority will be given to implementing a documented monthly reconciliation of the Direct Lending account with the additional staffing explained previously in response to finding 2012-06.

For clarification, although a monthly reconciliation was not documented for review, the Direct Loan School Account Statement Reconciliation Reports (SAS) are being reviewed and compared to institutional transactional records daily/weekly for exceptions and corrected accordingly. Historical SAS transactions are also being kept to demonstrate compliance within this area for future audit review.

UNR Response

The Financial Aid Office has implemented procedures to ensure the direct lending reconciliation is performed and documented on a monthly basis. The Financial Aid Office has formed a loan team to work together to ensure compliance with direct lending reconciliation.

CSN Response

The College of Southern Nevada concurs with this recommendation. The technical errors that occurred during the implementation of the PeopleSoft system have been resolved. Additional procedures implemented within the department have also helped to facilitate the overall reconciliation process. Since April 2012, and through the start of the 2012-13 award-year the reconciliations have been successfully completed and documented each month as required. This recommendation has been implemented.

*Status*

Corrective action taken.

**FINDING 2012-09 - Special Tests and Provisions: Eligibility Testing (Repeat finding 2011-14)**

*Federal Programs*

Department of Education

Student Financial Assistance Cluster – CFDA 84.268

Award year ended June 30, 2012

Nevada System of Higher Education

STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2013

**FINDING 2012-09 - Special Tests and Provisions: Eligibility Testing (Repeat finding 2011-14)**

- Continued

*Criteria or Specific Requirement*

34 CFR 685.203 (j). Maximum loan amounts. 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 the University of Nevada, Reno and at the College of Southern Nevada we identified three instances where the student's cost of attendance was incorrect in the calculation of eligible student financial aid.

*Questioned Costs*

CFDA 84.268 - \$4,239

*Context*

For one of sixty students selected for testing at the University of Nevada, Reno and for two of fifty-eight students selected for testing at the College of Southern Nevada, the amount included as the cost of attendance were incorrect.

*Effect*

The instance noted at the University of Nevada, Reno resulted in an over award of federal funds. The two instances noted at the College of Southern Nevada did not result in an over award of federal funds; however, the operating ineffectiveness of controls over this process and the incorrect application of the cost of attendance could result in a student receiving federal funds greater than their need.

*Cause*

One error at the College of Southern Nevada was a result of the cost of attendance defaulting to an incorrect amount due to the incorrect designation of the student's living status (with parent vs. off campus) in the student's account due to the PeopleSoft system not uploading the student's status from their ISIR correctly. The other error at the College of Southern Nevada resulted from a technical error in the PeopleSoft system, where the student's status changed from out-of-state to in-state before the census date, but was not updated for the student's budget. The error at the University of Nevada, Reno resulted from the student's status changing from out-of-state to in-state and three-quarter time to full-time before the census date, but was not updated for the student's budget. The University of Nevada, Reno's PeopleSoft system does not automatically update the student's budget due to these changes and the institution did not have a process in place to identify student's to be manually updated.

*Recommendation*

We recommend the Institutions ensure system edit checks are operating effectively and producing accurate information to avoid an over award of funds.

Nevada System of Higher Education

STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2013

**FINDING 2012-09 - Special Tests and Provisions: Eligibility Testing (Repeat finding 2011-14)**

- Continued

*Views of Responsible Officials and Planned Corrective Actions (Unaudited)*

CSN Response

The College of Southern Nevada concurs with this recommendation. To find changes in a student's status that would affect their financial aid award, (e.g., change in living status--with parent vs. off campus; or change from out-of-state to in-state status; etc.) queries are being developed to run on a monthly basis to capture these changes. Once identified, the student's file will be reviewed to ensure that an over-award situation has not occurred. It is important to note that these types of changes do not typically occur after the census date and a monthly review will be sufficient to capture these rare student changes.

On another note, students who apply for a Direct Stafford Loan or College Work Study funds automatically have their Cost of Attendance reviewed to ensure that an over-award does not occur. This is a manual process undertaken by Financial Aid staff.

UNR Response

UNR concurs with this recommendation and the Office of Admissions and Records implemented a process to report student status changes to the Financial Aid Office when a student's status changes from out-of-state to in-state to ensure the student's budget is correct and any adjustment to a student's award can be performed.

*Status*

Repeat finding 2013-008.

**FINDING 2012-10 - Loan Disbursement Notification Requirements (Repeat finding 2011-15; 2010-15)**

*Federal Programs*

Department of Education

Student Financial Assistance Cluster - CFDA 84.032

Award year ending June 30, 2012

*Criteria or Specific Requirement*

Per 34 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*

We noted that the University of Nevada, Reno had three instances where required notifications were not sent for the TEACH grant or Perkins Loans and the College of Southern Nevada had two instances where either the required notifications were not sent or was missing required information for Direct Loans.

Nevada System of Higher Education

STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2013

**FINDING 2012-10 - Loan Disbursement Notification Requirements (Repeat finding 2011-15; 2010-15) - Continued**

*Questioned Costs*

\$0

*Context*

For three of sixty students selected for testing at the University of Nevada, Reno, the required communication was not sent. For two of twenty-five students selected for testing at the College of Southern Nevada, the required communication was either not sent or was missing required information.

*Effect*

The College did not comply with the specific requirements of Federal Regulations with respect to communications with students.

*Cause*

At the University of Nevada, Reno, due to implementation of PeopleSoft, new student financial aid system, the system was not set up to send notifications for the TEACH grant or Perkin's Loans. At the College of Southern Nevada, due to implementation of PeopleSoft, new student financial aid system, the system was not set up properly to send notifications with the required information.

*Recommendation*

We recommend the Institution develop policies and procedures to ensure these required communications are sent to all students receiving TEACH grant, Perkin's Loans funds, or all types of Direct Loans.

*Views of Responsible Officials and Planned Corrective Actions (Unaudited)*

UNR Response

UNR concurs with this recommendation. The Financial Aid Office has changed the set up in PeopleSoft so that communications are sent out to the TEACH grant and Perkin's Loans recipients to notify them of their rights to cancel their award.

CSN Response

The College of Southern Nevada concurs with this recommendation. The college has solved the technical problem associated with the 30-day loan notifications and the system is now working properly. Additional programming staff is being recruited for Student Financial Services to ensure that technical issues once identified can be addressed without undue delay. This recommendation has been implemented.

*Status*

Repeat finding 2013-007.

**FINDING 2012-11 - Special Tests and Provisions: Disbursements to/Behalf of the Students (Direct Loans and Pell Grants) (Repeat finding 2011-18)**

*Federal Programs*

Department of Education

Student Financial Assistance Cluster – CFDA 84.063 and CFDA 84.268

Award year ended June 30, 2012

Nevada System of Higher Education

STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2013

**FINDING 2012-11 - Special Tests and Provisions: Disbursements to/Behalf of the Students (Direct Loans and Pell Grants) (Repeat finding 2011-18) - Continued**

*Criteria*

Per 34 CFR 690.83 (b)(1) An institution shall report to the Secretary any change in the amount of a grant for which a student qualifies including any related Payment Data changes by submitting to the Secretary the student's Payment Data that discloses the basis and result of the change in award for each student. The institution shall submit the student's Payment Data reporting any change to the Secretary by the reporting deadlines published by the Secretary in the Federal Register. (2) An institution shall submit, in accordance with deadline dates established by the 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.

Per 34 CFR 685.301(e), a school must submit the initial disbursement record for a loan to the Secretary no later than 30 days following the date of the initial disbursement. The school must submit subsequent disbursement records, including adjustment and cancellation records, to the Secretary no later than 30 days following the date the disbursement, adjustment, or cancellation is made.

*Condition*

The University of Nevada, Reno did not submit Pell disbursement information to the Department of Education's Common Origination and Disbursement (COD) in a timely manner.

The College of Southern Nevada did not submit Pell and Direct Loan disbursement information to the Department of Education's Common Origination and Disbursement (COD) in a timely manner.

*Context*

Testing at the University of Nevada, Reno identified two of sixty students selected for testing where the Pell disbursement was not communicated to COD within 30 days as required by federal regulation.

Testing at the College of Southern Nevada identified thirteen of twenty-five students selected for testing where the Pell disbursement was not communicated to COD within 30 days as required by federal regulation and one of twenty-five students selected for testing where the Direct Loan disbursement was not communicated to COD within 30 days as required by federal regulation.

*Questioned Costs*

\$0

*Effect*

Disbursement records were not reported to the Department of Education within the required timeframe designated in the federal regulations.

*Cause*

At the University of Nevada, Reno and College of Southern Nevada, uploads were made after the 30 day requirement due to difficulties with the implementation of PeopleSoft.

*Recommendation*

We recommend the University develop and implement policies and procedures to ensure the required information is uploaded to COD in a timely manner and documented.



Nevada System of Higher Education

STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2013

**FINDING 2012-11 - Special Tests and Provisions: Disbursements to/Behalf of the Students (Direct Loans and Pell Grants) (Repeat finding 2011-18) - Continued**

*Views of Responsible Officials and Planned Corrective Actions (Unaudited)*

UNR Response

The Financial Aid Office has developed policies and procedures to ensure that Pell disbursement information is submitted to the Department of Education's Common Origination and Disbursement (COD) in a timely manner.

CSN Response

The College of Southern Nevada concurs with this recommendation. CSN has implemented procedures that require upload of records to COD at a minimum on a weekly basis. Over time, the staff's expertise in dealing with the PeopleSoft information system has steadily increased. Problems that occur with file exports and imports are now recognized earlier and corrected immediately. Due to these measures, this recommendation has been resolved.

*Status*

Corrective action taken.

**FINDING 2012-12 - Reporting (Repeat Finding 2011-07)**

*Federal Program*

Department of Education  
Student Financial Assistance Cluster  
Award year ending June 30, 2012

*Criteria*

Federal Perkins Loan (34 CFR 674.19), Federal Work Study (34 CFR 675.19) and FSEOG (34 CFR 676.19) require submission of an annual Fiscal Operations Report and Application (FISAP) report to the Department of Education. This electronic report is required to be submitted annually to report on the use of funds received in the prior year and apply for funds for the next year for campus-based programs. FISAPs are required to be submitted by October 1 following the end of the award year. The OMB A-133 Compliance Supplement identifies key line items in the report that contain critical information.

*Condition*

We noted that the University of Nevada, Reno did not report accurate students numbers in Part II, Section D, field 7 (a) and (b) and Part V, Section F, fields 22 of the FISAP report. We noted that the University of Nevada, Las Vegas did not report accurate tuition and fee revenue in Part II, Section E, field 22 (a) and (b).

*Context*

The University of Nevada, Reno, and the University of Nevada, Las Vegas did not accurately complete the FISAP report

*Questioned Costs*

\$0

*Effect*

Reporting inaccurate information could impact the funding awarded for the next award year ending June 30, 2013.

Nevada System of Higher Education

STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2013

**FINDING 2012-12 - Reporting (Repeat Finding 2011-07) - Continued**

*Cause*

At the University of Nevada, Reno, for the student headcount numbers in Part II, Section D, the Student Financial Aid office used estimated information from the Planning Budget and Analysis office and did not update the amounts to actual headcount as the change was not communicated to the Student Financial Aid office. The student headcount number in Part V Section F was keyed in error and was not noted in the review of the Report.

At the University of Nevada, Las Vegas, the PeopleSoft query used to produce the tuition and fees amount report in Part II, Section E was duplicating revenue balances and was not noted in the review of the Report.

*Recommendation*

We recommend the Institution educate those responsible for completing the FISAP report on the key line items in the report that contain critical information. Accurate supporting documentation for each of these items should be compiled and maintained.

*Views of Responsible Officials and Planned Corrective Actions (Unaudited)*

UNR Response

UNR understands this recommendation. The Office of Planning, Budget and Analysis will work cooperatively with the Financial Aid Office to ensure actual headcount numbers are provided each year for the FISAP.

UNLV Response

UNLV agrees with this finding. The query supporting the data in question has been adjusted and validated and the corrected information will be reported prior to the deadline of December 15, 2012. The focus of the review of the FISAP has traditionally been on the reconciliation and accuracy of the reported financial aid program data and so, unfortunately in this case, the institutional profile information that is the subject of this finding (which is not traditionally complicated to report) was overlooked in the review process. For future reporting periods; however, this item will receive the same level of review as the other data reported.

*Status*

Repeat finding 2013-018.

**FINDING 2012-13 - Verification and Updating of Student Aid Application Information**

*Federal Programs*

Department of Education  
Student Financial Assistance Cluster  
Award year ending June 30, 2012

*Criteria or Specific Requirement*

Per CFR 668.59(a) states that for the subsidized student financial assistance programs, if an applicant's FASFA information changes as a result of verification, the applicant or the institution must submit to the Secretary any changes to- (1) A nondollar item; or (2) A single dollar item of \$25 or more.

*Condition*

The institution did not properly update FASFA information as a result of verification.

Nevada System of Higher Education

STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2013

**FINDING 2012-13 - Verification and Updating of Student Aid Application Information - Continued**

*Questioned Costs*

\$0

*Context*

During our testing at the College of Southern Nevada, it was noted that for nine of fifty-eight students tested, the institution did not properly update FASFA information. For three students, the number of household was not properly updated per the information submitted for verification. For three students, the amount of untaxed income or benefits was not properly updated on the ISIR to reflect what was reported on the verification worksheet and tax return. For one student, the amount of income verified was not properly reflected on the ISIR. For one student, the amount of untaxed income and benefits in addition to the AGI verified was not updated to be properly reflected in the ISIR.

During our testing at the University of Nevada, Las Vegas, it was noted that for six out of seventy-one students tested, the institution did not properly update FASFA information. For one student, the number of household was not properly updated per the information submitted for verification. For four students, the amount of untaxed income or benefits was not properly updated on the ISIR to reflect what was reported on the verification worksheet and tax return. For one student, the amount of AGI verified was not properly reflected on the ISIR.

*Effect*

The College of Southern Nevada and University of Nevada, Las Vegas is not in compliance with federal regulations related to items required for verification.

*Cause*

At the College of Southern Nevada, one instance was due to typographical error by personnel processing the information for which amount was entered into ISIR incorrectly. Other instances were due to oversight by personnel processing information. Oversight was a result of institution terminating an internal verification review checklist due to the implementation of PeopleSoft.

At the University of Nevada, Las Vegas, instances were due to oversight by personnel processing information.

*Recommendation*

We recommend the College implement policies to ensure updating of student aid application information is accurate.

*Views of Responsible Officials and Planned Corrective Actions (Unaudited)*

CSN Response

The College of Southern Nevada concurs with this recommendation. With the implementation of the PeopleSoft system, new ways to verify had to be established. An internal verification review checklist utilized with the SIS system was initially discarded. Over time it was realized that a review checklist was helpful to ensuring verification accuracy, and the "old" list was modified to work with the new PeopleSoft system. Additional queries have also been developed and staffing in the verification area has been strengthened. Finally, a departmental audit function was started whereby the supervisor will pull a certain number of files to check for accuracy and to determine if there are common errors that might occur that would indicate that additional targeted training might be necessary. This multi-pronged approach will ensure that accuracy and timeliness are maintained.

Nevada System of Higher Education

STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2013

**FINDING 2012-13 - Verification and Updating of Student Aid Application Information - Continued**

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

UNLV Response

UNLV agrees with this recommendation. In order to address ongoing compliance procedures including accuracy and thorough and timely review, UNLV has added five positions (includes a Compliance Coordinator) to the Financial Aid and Scholarships processing unit in FY13. Also, a key position (Associate Director for Processing) was vacant due to turnover which is currently in the process of being filled. We fully expect these additional resources to ensure timely and accurate compliance procedures are maintained.

The additional staff will allow greater office administrative capability, training opportunities, and cross checking of work for accuracy to minimize future compliance concerns.

*Status*

Repeat finding 2013-009.

**FINDING 2012-14 - Special Tests and Provisions: Enrollment Reporting (Repeat finding 2011-16)**

*Federal Programs*

Department of Education

Student Financial Assistance Cluster – CFDA 84.268

Award year ended June 30, 2012

*Criteria*

Per 34 CFR 685.309, upon receipt of a student status confirmation report from the Secretary, 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:

- Enrolled at that school but has ceased to be enrolled on at least a half-time basis;
- 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*

The College of Southern Nevada had thirteen instances and the University of Nevada, Reno had one instance, where student statuses reported on NSLDS “Enrollment Detail” report did not accurately reflect student’s enrollment status as presented in the Student Financial Aid system.

*Context*

Testing at the College of Southern Nevada identified thirteen of twenty five students selected for testing where the status of “Less Than Half Time” was reported to NSLDS even though students were withdrawn from the institution.

For one out of twenty five students selected for testing at the University of Nevada, Reno, the status of "Withdrawn" was reported to NSLDS even though student had graduated from the institution.

Nevada System of Higher Education

STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2013

**FINDING 2012-14 - Special Tests and Provisions: Enrollment Reporting (Repeat finding 2011-16)**

- Continued

*Questioned Costs*

\$0

*Effect*

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

*Cause*

For the instance at the University of Nevada, Reno, the student's graduation was certified after the graduation file was uploaded to clearinghouse and no mechanism was place to ensure graduates certified after the original graduation file were reported to NSLDS within the required 30 days.

For the instances noted at the College of Southern Nevada, the students' enrollment status upload to the clearinghouse was incorrectly programmed in PeopleSoft to reflect students withdrawn stated as "Less than Half Time" instead of "Withdrawn"

*Recommendation*

We recommend the institutions develop policies and procedures to ensure student status changes are uploaded and reported accurately to the clearinghouse.

*Views of Responsible Officials and Planned Corrective Actions (Unaudited)*

CSN Response

The College of Southern Nevada concurs with this recommendation. In identifying the technical issues that related to the programming issue, CSN reached out to the other NSHE institutions that were experiencing similar errors. Multiple technical issues were remedied as they relate to the National Clearinghouse Enrollment Reports. Since those corrections/adjustments have been made this problem has been resolved. This recommendation has been completed.

UNR Response

The Office of Admissions and Records has developed policies and procedures to ensure student status changes are uploaded and reported accurately to the clearinghouse.

*Status*

Repeat finding 2013-014.

**FINDING 2012-15 - Special Tests and Provisions: Enrollment Reporting (Repeat finding 2011-17)**

*Federal Programs*

Department of Education

Student Financial Assistance Cluster – CFDA 84.268

Award year ended June 30, 2012

Nevada System of Higher Education

STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2013

**FINDING 2012-15 - Special Tests and Provisions: Enrollment Reporting (Repeat finding 2011-17)**

- Continued

*Criteria*

Per 34 CFR 685.309, upon receipt of a student status confirmation report from the Secretary, 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:

- Enrolled at that school but has ceased to be enrolled on at least a half-time basis;
- 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*

The College of Southern Nevada failed to report status changes for a period in excess of 30 days November 30, 2011 to January 21, 2012.

*Context*

Status changes for twenty-five students occurring at the College of Southern Nevada from December 1, 2011 to December 22, 2011 would not have been submitted to the clearinghouse within the 30-day compliance requirement.

*Questioned Costs*

\$0

*Effect*

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

*Cause*

With the implementation of PeopleSoft, registration and student financial aid system, the College experienced a technical error during the upload of the enrollment files to the clearinghouse in December 2011 that required the College to make multiple upload attempts causing the upload to be more than 30 days from the last upload.

*Recommendation*

We recommend the College of Southern Nevada develop policies and procedures to ensure student status changes are reported in a timely manner and test the controls put in place to ensure they are operating effectively.

Nevada System of Higher Education

STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2013

**FINDING 2012-15 - Special Tests and Provisions: Enrollment Reporting (Repeat finding 2011-17)**

- Continued

*Views of Responsible Officials and Planned Corrective Actions (Unaudited)*

CSN Response

The College of Southern Nevada concurs with the recommendation. Each academic year, CSN submits a transmission calendar and an enrollment verification report is forwarded to the National Student Clearinghouse on a monthly basis. Due to a technical issue that occurred at the end of Fall 2011 term, the enrollment verification report did not pull the required information. It took the combined efforts of the institution, consultant Cedar Crestone and NSHE System Computing Services to ultimately correct the problem. The National Student Clearinghouse was notified of the technical issues and after multiple attempts to send this report, the Fall 2011 file was finally successfully processed on January 26, 2012. The situation cited was an isolated one, and the technical issue has been resolved. This recommendation has been implemented.

*Status*

Repeat finding 2013-013.

**FINDING 2012-16 - Special Tests and Provisions - Disbursements to or on behalf of Students**

*Federal Program*

Department of Education(ED)  
Student Financial Assistance Cluster  
Award year ending June 30, 2012

*Criteria*

34 CFR 668.164(h) - Returning funds. (1) 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*

The University of Nevada- Reno has not implemented internal controls designed to ensure the timely return of Title IV funds to ED.

*Context*

During our testing at the University of Nevada- Reno, it was noted that no review of outstanding Title IV checks to students is performed to ensure checks not cashed are returned within the required 240 days after the date they are issued.

*Questioned Costs*

\$0

Nevada System of Higher Education

STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS - CONTINUED

Year ended June 30, 2013

**FINDING 2012-16 - Special Tests and Provisions - Disbursements to or on behalf of Students**

- Continued

*Effect*

Although no compliance issue was noted during our testing, the operating effectiveness of controls over this process could result in the University returning required funds to the Department of Education in an untimely manner.

*Cause*

The Cashiers office, department responsible for preparing the listing of outstanding Title IV checks, has been short-staffed due to employee turnover. As such, these procedures have not been performed.

*Recommendation*

We recommend the University implement processes to ensure outstanding check listings for Title IV funds are reviewed to ensure timely return of funds to ED.

*Views of Responsible Officials and Planned Corrective Actions (Unaudited)*

UNR Response

As a result of this finding we are rewriting campus procedures for handling stale dated checks. This process will review the checks to determine if the students for whom the checks were issued involved Title IV funding. When and if such are identified the funds will be refunded to the Department of Education. In addition, we are redefining the responsibility for this review.

*Status*

Repeat finding 2013-015.