Nevada System of Higher Education
Single Audit Report
For the Year Ended June 30, 2014

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

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

Nevada State College
Truckee Meadows Community College
System Administration

NEVADA SYSTEM OF HIGHER EDUCATION

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

Document Prepared by the Finance Department
Office of the Chancellor

NEVADA SYSTEM OF HIGHER EDUCATION
SINGLE AUDIT REPORT

FOR THE YEAR ENDED JUNE 30, 2014
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NEVADA SYSTEM OF HIGHER EDUCATION
SINGLE AUDIT REPORT
FOR THE YEAR ENDED JUNE 30, 2014

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, 2014 and 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

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Nevada State College

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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.

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Report of Independent Certified Public Accountants

Board of Regents
Nevada System of Higher Education

Report on the financial statements

We have audited the accompanying financial statements of the business-type activities and the aggregate discretely presented component units of the Nevada System of Higher Education (the "System") as of and for the year ended June 30, 2014 and 2013, and the related notes to the financial statements, which collectively comprise the System's basic financial statements as listed in the table of contents.

Management's responsibility for the financial statements

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

Auditor's responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of DRI Research Foundation, DRI Research Parks, Ltd., Truckee Meadows Community College Foundation, Western Nevada College Foundation, Great Basin College 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 5.4% of the aggregate discretely presented component units total assets as of June 30, 2014 and total operating revenues of 6.4% 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 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". 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 audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. The financial statements of the DRI Research Foundation, DRI Research Parks, Ltd., Truckee Meadows Community College Foundation, Western Nevada College Foundation, Great Basin College Foundation, UNLV Rebel Golf Foundation, UNLV Alumni Association, 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 year ended June 30, 2014. The financial statements of 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 year ended June 30, 2013.

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, 2014 and 2013, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other matters

Required supplementary information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis on pages 3 through 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.

Grant Thornton

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 basic financial statements. The schedule of expenditures of federal awards for the year ended June 30, 2014, 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. 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, 2014, 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, 2014

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, 2014. 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, 2014, with comparative information as of June 30, 2013.

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

SYSTEM AND SYSTEM RELATED ORGANIZATIONS

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

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

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

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

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

SYSTEM FINANCIAL HIGHLIGHTS FROM 2013 TO 2014 (in $1,000's)

- Total net position increased 4.5% from $2,299,765 to $2,402,016;
- Capital assets decreased 1.1% from $1,927,684 to $1,906,308;
- Operating revenues increased 3.1% from $798,147 to $823,037;
- Nonoperating revenues increased 7.7% from $685,161 to $737,763; and
- Operating expenses increased 4.2% from $1,426,071 to $1,486,067.

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 deferred outflows of resources and liabilities and deferred inflows of resources) is an important gauge of the System's financial health when considered with non-financial facts such as enrollment levels and the condition of the facilities.

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

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

Another important factor to consider when evaluating financial viability is the System's ability to meet financial obligations as they mature and come due. The Combined 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 Statements of Net Position is a point-in-time financial statement presenting the financial position of the System as of June 30, 2014, with a comparison made to June 30, 2013. This Statement presents end-of-year data for Assets (current and non-current), Deferred Outflows of Resources, Liabilities (current and non-current), Deferred Inflows of Resources, and Net Position (assets plus deferred outflows of resources minus liabilities plus deferred inflows of resources).

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

	2014	2013	Increase/ (Decrease)	Percent Change
Assets				
Current Assets	$899,274	$812,746	$86,528	11%
Capital Assets	1,906,308	1,927,684	(21,376)	(1)%
Other Assets	351,276	263,487	87,789	33%
Total Assets	3,156,858	3,003,917	152,941	5%
Deferred Outflows of Resources	11,777	12,512	(735)	(6)%
Liabilities				
Current Liabilities	238,487	225,137	13,350	6%
Noncurrent Liabilities	528,084	491,477	36,607	7%
Total Liabilities	766,571	716,614	49,957	7%
Deferred Inflows of resources	48	50	(2)	(4)%
Net Position				
Net investment in capital assets	1,454,276	1,461,477	(7,201)	0%
Restricted, nonexpendable	87,443	86,021	1,422	2%
Restricted, expendable	251,017	215,107	35,910	17%
Unrestricted	609,280	537,160	72,120	13%
Total Net Position	$2,402,016	$2,299,765	$102,251	4%

Assets

Total assets of the System are currently showing an increase of $152.9 million, or 5%. The increase that occurred in current and other assets was slightly 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 purchase of capital assets less 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 and unspent bond proceeds, and an increase pledges receivable.

Liabilities

Total liabilities for the year increased by $50.0 million; a $13.4 million increase in current liabilities and $36.6 million increase in non-current liabilities. The increase in current liabilities was primarily due to an increase in accounts payable, accrued interest payable and funds held in trust for others. The increase in non-current liabilities was primarily driven by an increase in long-term debt due, as new debt was issued during the year.

Deferred Outflows/Inflows of Resources

Deferred outflows of resources, a future consumption of net position, decreased $.7 million, 6%. This decrease relates to the normal amortization of the loss on bond refunding. Similarly, deferred inflows of resources, a future acquisition of net position, decreased 4% due to the normal amortization on the gain on bond refunding.

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 $7.2 million decrease reflects the System's expenditures for development and renewal of its capital assets, offset by depreciation expense on capital assets and debt reduction associated with capital assets.

Restricted, Nonexpendable/Expendable

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

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

Unrestricted Net Position

Unrestricted net position increased by $72.1 million in 2014. 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)

	2014	2013	Increase/ (Decrease)	Percent Change
Assets				
Current Assets	$289,133	$240,519	$48,614	20%
Capital Assets	7,378	7,606	(228)	(3)%
Other Assets	311,626	276,357	35,269	13%
Total Assets	608,137	524,482	83,655	16%
Liabilities				
Current Liabilities	25,058	20,417	4,641	23%
Non-Current Liabilities	6,828	6,576	252	4%
Total Liabilities	31,886	26,993	4,893	18%
Deferred Inflows of Resources	10,071	9,555	516	5%
Net Position				
Net Investment in Capital Assets	6,215	6,097	118	2%
Restricted, Nonexpendable	265,777	244,817	20,960	9%
Restricted, Expendable	243,187	191,642	51,545	27%
Unrestricted	51,001	45,378	5,623	12%
Total Net Position	$566,180	$487,934	$ 78,246	16%

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 contributions and operating expenses.

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 indicates the change in net position at the end of the year increased slightly, but remained fairly consistent with the prior year.

	2014	2013	Increase/ Decrease	Percent Change
Operating Revenues				
Student tuition and fees, net	$372,396	$350,170	$ 22,226	6%
Grants and contracts, Federal	160,530	167,889	(7,359)	(4)%
Grants and contracts, other	76,502	74,104	2,398	3%
Sales and services	175,108	169,473	5,635	3%
Other	38,501	36,511	1,990	5%
Total Operating Revenues	823,037	798,147	24,890	3%
Operating Expenses				
Employees comp/benefits	(934,477)	(889,062)	(45,415)	5%
Utilities	(32,563)	(32,368)	(195)	1%
Supplies and services	(332,798)	(326,304)	(6,494)	2%
Scholarship and Fellowships	(90,333)	(82,839)	(7,494)	9%
Other	(282)	(98)	(184)	188%
Depreciation	(95,614)	(95,400)	(214)	0%
Total Operating Expenses	(1,486,067)	(1,426,071)	(59,996)	4%
Nonoperating Revenues (Expenses)				
State appropriation	486,044	472,109	13,935	3%
Federal grants	122,458	118,151	4,307	4%
Gifts	38,657	35,428	3,229	9%
Investment income, net	106,081	73,639	32,442	44%
Disposal of capital asset	2,822	6,750	(3,928)	(58)%
Interest expense	(21,358)	(21,391)	33	0%
Other nonoperating revenues (expenses)	3,059	475	2,584	544%
Total Nonoperating Revenues (Expenses)	737,763	685,161	52,602	8%
Other Revenues (Expenses)	27,518	3,943	23,575	598%
Net Position				
Increase (Decrease) in Net Position	102,251	61,180	41,071	67%
Net position, beginning of year	2,299,765	2,238,585	61,180	3%
Net position, end of year	$2,402,016	$2,299,765	$102,251	4%

Operating revenues increased by $24.9 million 3% and operating expenses increased by $60.0 million 4%, resulting in an increase in the operating loss of $35.1 million (6%).

Operating Revenue - Student Tuition and Fees increased 6.3% to $372.4 million primarily as a result of the Board of Regents approved tuition and fee increases. Federal grants and contracts experienced a decrease of 4.3% to $160.5 million while State, local and other grants and contracts increased 3.2% to $76.5 million.

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

Nonoperating net revenues increased by $52.6 million. This was led by significant increases in investment income, net due to market fluctuation of $32.4 million, and an increase in State appropriations of $13.9 million.

System Related Organizations

Component entities' ending net position increased from 2013 to 2014, as shown in the following schedule.

	2014	2013	Increase/ Decrease	Percent Change
Operating Revenues				
Patient revenue	$ 51,574	$ 54,105	$ (2,531)	(5)%
Contract revenue	8,131	6,495	1,636	25%
Contributions	63,648	40,120	23,528	59%
Campus support	5,449	4,359	1,090	25%
Other	15,191	16,807	(1,616)	(10)%
Total Operating Revenues	143,993	121,886	22,107	18%
Operating Expenses				
Program expenses	(46,500)	(38,622)	(7,878)	20%
Other operating expenses	(41,047)	(41,721)	674	(2)%
Depreciation	(796)	(957)	161	(17)%
Total Operating Expenses	(88,343)	(81,300)	(7,043)	9%
Nonoperating Revenues (Expenses)				
Investment income (loss), net	55,936	34,087	21,849	64%
Payments to NSHE System	(44,234)	(45,394)	1,160	(3)%
Other nonoperating revenues (expenses)	1,549	(172)	1,721	(1001)%
Total Nonoperating Revenues (Expenses)	13,251	(11,479)	24,730	(215)%
Other Revenues	9,345	11,673	(2,328)	(20)%
Net Position				
Increase (Decrease) in net position	78,246	40,780	37,466	92%
Net position, beginning of year	487,934	447,154	40,780	9%
Net Position, end of year	$566,180	$487,934	$78,246	16%

CASH FLOWS (in $1,000's)

Net cash flows increased primarily due to a decrease in principal and interest paid on capital debt and leases. Cash flows from operating activities decreased due to increased payments to employees for compensation and benefits offset by increased payments received for tuition and fees and sales and services. Net operating cash flows (amount of cash used in operating activities) increased 3.0%.

Unaudited

	2014	2013	Increase/ (Decrease)	Percent Change
Operating activities	$(558,254)	$(541,774)	$(16,480)	3%
Noncapital financing	646,493	624,607	21,886	3%
Capital financing activities	(33,627)	(98,221)	64,594	(66)%
Investing activities	22,766	15,674	7,092	45%
Net increase (decrease) in cash	77,378	286	77,092	
Cash - beginning of year	206,467	206,181	286	
Cash - end of year	$283,845	$206,467	$ 77,378	

Cash flows from noncapital financing activities increased $21.9 million. This increase was primarily related to the increase in cash received from state appropriations, gifts and grants and federal grants and contracts. Cash flows used from capital financing activities indicated an increase of $64.6 million, reflecting decreases in proceeds from capital debt, principal and interest payments. Cash flows from investing activities increased by $7.1 million. This category generally reflects investing activities during the year.

CAPITAL ASSET AND DEBT ADMINISTRATION

As of June 30, 2014, the System had invested $1,906.3 million in a broad range of capital assets, including equipment, buildings, machinery and equipment, library books and media, art and other valuable collections, intangible assets and land. This represents a net decrease (including additions and deletions) of $21.4 million over June 30, 2014.

During fiscal year 2014, NSHE issued $50.0 million of new revenue bonds to finance projects at UNR and UNLV. As of June 30, 2014, the coverage on the University Revenue Bonds (pledged revenues to maximum annual debt service) was 5.30 times. For statutory purposes, the coverage was 1.51 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 $12.0 (maximum) million of notes payable during fiscal year 2014.

FUTURE FINANCIAL EFFECTS

In the recent years the demand for higher education services has stabilized, with some institutions showing slight growth and others reporting small declines in enrollments. In FY 14, the System realized a net gain of student full time equivalent (FTE) enrollment of 1.3% (809 students) system-wide compared to FY 13. Student FTE enrollments increased at both of the State's two universities, the State College and one community college, and decreased at the other 3 community colleges. Final student enrollment counts are not yet available for the fall 2014 semester, but preliminary figures reflect that system-wide the number of FTE students will be essentially flat overall from fall 2013, 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 $763.7 million for FY 15. This compares to a Legislatively approved budget of $748.9 million in FY 14 and represents a 2.0% increase. General fund only allocations for NSHE grew by $12.1 million from $487.2 to $499.3 million. In FY14, general fund appropriations accounted for approximately 65.1% of the total State Supported Operating Budget and in FY 15 general fund appropriations account for approximately 65.4%, with the upward change attributed primarily to salary, merit 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 $264.4 million in FY 15 (34.6% of the total). This is a slight increase in dollars of $2.7 million and percentage decrease of .3%, and is generally due to the overall net increase in enrollments and related registration fee collections.

As was the case in FY 14, student FTE enrollments will likely reflect moderate growth at some institutions in FY 15 and NSHE will be requesting the Interim Finance Committee, as authorized in Senate Bill 521 (2013 Legislature), grant authority to expend student fee revenues generated in excess of budgeted levels due to enrollments exceeding projections. These funds will be primarily utilized to augment existing state budgets for the affected institutions to address incremental costs associated with the growth.

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, 2014 and 2013

	System		System Related Organizations	
	2014	2013	2014	2013
ASSETS				
Current Assets				
Cash and cash equivalents	$ 200,826	$ 182,375	$ 56,529	$ 42,058
Restricted cash and cash equivalents	143	144	2,633	3,127
Short-term investments	584,780	525,330	196,029	170,458
Accounts receivable, net	46,780	43,454	561	395
Receivable from U.S. Government	37,087	40,243	-	-
Receivable from State of Nevada	6,868	2,288	-	-
Pledges receivable, net	-	-	19,420	13,085
Patient accounts receivable, net	-	-	10,439	7,486
Current portion of loans receivable, net	1,805	1,445	12	14
Inventories	6,713	6,515	-	-
Deposits and prepaid expenditures, current	13,293	10,934	371	295
Other	979	18	3,139	3,601
Total Current Assets	899,274	812,746	289,133	240,519
Noncurrent Assets				
Cash held by State Treasurer	8,580	5,777	-	-
Restricted cash and cash equivalents	74,296	18,171	-	-
Receivable from State of Nevada	835	-	-	-
Restricted investments	-	-	38,515	39,241
Endowment investments	249,174	225,662	198,082	173,509
Deposits and prepaid expenditures	296	1,451	-	-
Loans receivable, net	10,978	11,653	92	106
Capital assets, net	1,906,308	1,927,684	7,378	7,606
Pledges receivable, net	6,576	525	46,727	39,913
Other noncurrent assets	541	248	28,210	23,588
Total Noncurrent Assets	2,257,584	2,191,171	319,004	283,963
TOTAL ASSETS	3,156,858	3,003,917	608,137	524,482
DEFERRED OUTFLOWS OF RESOURCES				
Loss on bond refunding	11,777	12,512	-	-
LIABILITIES				
Current Liabilities				
Accounts payable	44,554	38,499	5,899	4,374
Accrued payroll and related liabilities	68,196	67,175	1,678	1,632
Unemployment insurance and workers compensation	4,187	3,766	-	-
Due to State of Nevada	6	43	-	-
Current portion of compensated absences	30,883	30,583	-	-
Current portion of long-term debt	24,172	24,154	67	2,385
Current portion of obligations under capital leases	817	822	137	141
Accrued interest payable	10,709	8,427	3	4
Unearned revenue	45,729	44,307	2,395	1,903
Funds held in trust for others	9,059	7,361	-	-
Due to affiliates	-	-	12,684	7,234
Other	175	-	2,195	2,744
Total Current Liabilities	238,487	225,137	25,058	20,417
Noncurrent Liabilities				
Refundable advances under federal loan programs	8,209	8,194	-	-
Compensated absences	16,947	16,144	-	-
Unearned revenue	-	-	2,798	2,543
Long-term debt	494,557	463,840	-	-
Obligations under capital leases	7,376	2,423	-	-
Other noncurrent liabilities	995	876	4,030	4,033
Total Noncurrent Liabilities	528,084	491,477	6,828	6,576
TOTAL LIABILITIES	766,571	716,614	31,886	26,993
DEFERRED INFLOWS OF RESOURCES				
Gain on bond refunding	48	50	-	-
Endowment pledge donations, net	-	-	10,071	9,555
TOTAL DEFERRED INFLOWS OF RESOURCES	48	50	10,071	9,555
NET POSITION				
Net investment in capital assets	1,454,276	1,461,477	6,215	6,097
Restricted - Nonexpendable	87,443	86,021	265,777	244,817
Restricted - Expendable - Scholarships, research and instruction	164,825	144,216	239,424	189,781
Restricted - Expendable - Loans	8,296	8,210	-	-
Restricted - Expendable - Capital projects	56,780	42,811	814	768
Restricted - Expendable - Debt service	21,116	19,870	-	-
Restricted - Expendable - Other	-	-	2,949	1,093
Unrestricted	609,280	537,160	51,001	45,378
TOTAL NET POSITION	$ 2,402,016	$ 2,299,765	$ 566,180	$ 487,934

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

NEVADA SYSTEM OF HIGHER EDUCATION
COMBINED STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION (in $1,000's)
FOR THE YEARS ENDED JUNE 30, 2014 and 2013

	System		System Related Organizations	
	2014	2013	2014	2013
Operating Revenues				
Student tuition and fees (net of scholarship allowance of $120,886 and $121,080)	$ 372,396	$ 350,170	$ 7,261	$ 7,719
Federal grants and contracts	160,530	167,889	-	-
State grants and contracts	32,162	30,875	-	-
Local grants and contracts	26,181	27,494	-	-
Other grants and contracts	18,159	15,735	-	-
Campus support	10	11	5,449	4,359
Sales and services of educational departments (including $2,428 and $4,251 from System Related Organizations)	87,556	88,279	-	-
Sales and services of auxiliary enterprises (net of scholarship allowances of $5,264 and $6,946)	87,552	81,194	-	-
Contributions	-	-	63,648	40,120
Patient revenue	-	-	51,574	54,105
Contract revenue	-	-	8,131	6,495
Special events and fundraising	-	-	2,684	3,772
Interest earned on loans receivable	235	213	208	-
Other operating revenues	38,256	36,287	5,038	5,316
Total Operating Revenues	823,037	798,147	143,993	121,886
Operating Expenses				
Employee compensation and benefits	(934,477)	(889,062)	(32,171)	(32,601)
Utilities	(32,563)	(32,368)	(1)	(1)
Supplies and services	(332,798)	(326,304)	(7,779)	(6,938)
Scholarships and fellowships	(90,333)	(82,839)	(48)	-
Program expenses, System Related Organizations	-	-	(46,500)	(38,622)
Depreciation	(95,614)	(95,400)	(796)	(957)
Other operating expenses	(282)	(98)	(1,048)	(2,181)
Total Operating Expenses	(1,486,067)	(1,426,071)	(88,343)	(81,300)
Operating Income (Loss)	(663,030)	(627,924)	55,650	40,586
Nonoperating Revenues (Expenses)				
State appropriations	486,044	472,109	-	-
Gifts (including $34,876 and $32,416 from System Related Organizations)	38,657	35,428	-	-
Investment income, net	106,081	73,639	55,936	34,087
Gain/(Loss) on disposal of capital assets	2,822	6,750	(7)	(51)
Loss on early extinguishment of debt	-	(490)	-	-
Interest expense	(21,358)	(21,391)	(46)	(56)
Payments to System campuses and divisions	-	-	(44,234)	(45,394)
Other nonoperating revenues (expenses)	3,059	965	1,602	(65)
Federal grants and contracts	122,458	118,151	-	-
Total Nonoperating Revenues (Expenses)	737,763	685,161	13,251	(11,479)
Income (Loss) Before Other Revenue (Expenses)	74,733	57,237	68,901	29,107
Other Revenues (Expenses)				
State appropriations (returns) restricted for capital purposes	14,518	(3,468)	-	-
Capital grants and gifts (including $2,753 and $5,713 from System Related Organizations)	12,722	6,984	208	215
Additions to permanent endowments (including $98 and $155 from System Related Organizations)	278	427	9,084	10,557
Other Foundation revenues	-	-	53	901
Total Other Revenues	27,518	3,943	9,345	11,673
Increase in Net Position	102,251	61,180	78,246	40,780
NET POSITION				
Net position - beginning of year, as previously reported	2,299,765	2,242,297	487,934	447,154
Change in Accounting Principle, GASB 65 adjustments	-	(3,712)	-	-
Net position - beginning of year, as restated	2,299,765	2,238,585	487,934	447,154
Net position - end of year	$ 2,402,016	$ 2,299,765	$ 566,180	$ 487,934

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

NEVADA SYSTEM OF HIGHER EDUCATION
COMBINED STATEMENTS OF CASH FLOWS (in $1000's)
FOR THE YEARS ENDED JUNE 30, 2014 and 2013

	System	
	2014	2013
Cash flows from operating activities		
Tuition and fees	$ 372,831	$ 345,939
Grants and contracts	246,043	240,984
Payments to suppliers	(337,883)	(325,557)
Payments for utilities	(33,031)	(32,458)
Payments for compensation and benefits	(931,694)	(891,463)
Payments for scholarships and fellowships	(90,338)	(82,717)
Loans issued to students and employees	(8,502)	(2,826)
Collection of loans to students and employees	8,158	1,924
Sales and services of auxiliary enterprises	86,969	108,398
Sales and services of educational departments	91,125	60,127
Other receipts	38,068	35,875
Cash flows from operating activities	(558,254)	(541,774)
Cash flows from noncapital financing activities		
State appropriations	481,443	472,042
Gifts and grants for other than capital purposes	36,052	32,308
Gift for endowment purposes	278	321
Receipts under federal student loan programs	121,404	154,024
Disbursements under federal student loan programs	(121,443)	(152,948)
Other	3,188	2,132
Agency transactions	1,687	(816)
Federal grants and contracts	123,876	117,544
Cash flows from noncapital financing activities	646,493	624,607
Cash flows from capital and related financing activities		
Proceeds from capital debt	54,711	181,986
Other	-	93
Payments for debt issuance costs	(433)	(189)
Capital appropriations	13,136	1,189
Capital grants and gifts received	4,664	5,670
Bond issuance and refunding	-	(4,848)
Purchases of capital assets	(71,123)	(66,358)
Proceeds from sale of property and equipment	4,132	8,843
Principal paid on capital debt and leases, including defeasance	(22,893)	(196,983)
Interest paid on capital debt and leases	(15,803)	(27,194)
Deposits for the acquisition of property and equipment	(18)	(430)
Cash flows from capital and related financing activities	(33,627)	(98,221)
Cash flows from investing activities		
Proceeds from sales and maturities of investments	98,696	119,460
Purchase of investments	(94,734)	(119,899)
Interest and dividends received on investments	18,457	15,904
Net increase in cash equivalents, noncurrent investments	347	209
Cash flows from investing activities	22,766	15,674
Net increase in cash	77,378	286
Cash and cash equivalents, beginning of year	206,467	206,181
Cash and cash equivalents, end of year	$ 283,845	$ 206,467

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

NEVADA SYSTEM OF HIGHER EDUCATION
COMBINED STATEMENTS OF CASH FLOWS (in $1000's) (CONTINUED)
FOR THE YEARS ENDED JUNE 30, 2014 and 2013

	System	
	2014	2013
Reconciliation of operating loss to cash flows from operating activities		
Operating loss	$ (663,030)	$ (627,924)
Adjustments to reconcile operating loss to cash used in operating activities:		
Supplies expense related to noncash gifts	1,016	669
Depreciation and amortization expense	95,614	95,400
Changes in assets and liabilities:		
Accounts receivable, net	3,262	(8,150)
Receivable from U.S. Government	750	(3,093)
Receivable from State of Nevada	(244)	(305)
Loans receivable, net	(41)	(744)
Inventories	(199)	352
Deposits and prepaid expenditures	(1,194)	2,371
Accounts payable	3,016	3,315
Accrued payroll and related liabilities	1,254	986
Unemployment and workers' compensation insurance liability	188	(3,336)
Unearned revenue	213	(1,424)
Refundable advances under federal loan program	49	81
Compensated absences	1,103	(33)
Other	(11)	61
Cash flows from operating activities	$ (558,254)	$ (541,774)
Supplemental noncash activities information		
Loss on disposal of capital assets	$ 647	$ 1,863
Capital assets acquired by gifts	$ 924	$ 1,539
Capital assets acquired by incurring capital lease obligations and accounts payable	$ 3,135	$ 4,839
Unrealized gain on investments	$ 59,159	$ 21,501

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

NEVADA SYSTEM OF HIGHER EDUCATION

NOTES TO THE FINANCIAL STATEMENTS (in $1,000's)
FOR THE YEARS ENDED JUNE 30, 2014 and 2013

NOTE 1 – Organization:

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

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

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

The System Related Organizations include campus foundations which are related tax-exempt organizations founded to foster and promote the growth, progress, and general welfare of the System, and are reported in separate columns to emphasize that they are Nevada not-for-profit organizations legally separate from the System. During the years ended June 30, 2014 and 2013, the foundations distributed $44,234 and $45,394, 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, 2014 and 2013, ICS distributed $1,302 and $3,660, 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.

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, 2014 and 2013 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 $356 and $140 was capitalized during the years ended June 30, 2014 and 2013, respectively. Depreciation is computed on a straight-line basis over the following estimated useful lives:

Assets	Years
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.

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.

DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

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

In addition to liabilities, the Statements of Net Position includes a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position that applies to future periods and will not be recognized as an inflow of resources until that time. NSHE has the gain on bond refunding and endowment pledge donations, net that qualify for reporting in this category. A gain on bond refunding results from the difference in the reacquisition price and the carrying value of refunded debt. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. Endowment pledge donations, net consist of future commitments to donate funds to support an endowment.

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.

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

OPERATING AND NONOPERATING REVENUES AND EXPENSES

SYSTEM

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

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

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

INTEGRATED CLINICAL SERVICES, INC.

Net patient service revenue is reported when services are provided to patients at the estimated net realizable amounts from patients, third-party payors including Medicare and Medicaid, and others for services rendered, including estimated retroactive audit adjustments under reimbursement agreements with third-party payors. Retroactive adjustments are accrued on an estimated basis in the period the related services are rendered and adjusted in future periods as final settlements are determined. Contractual adjustments are recorded as deductions from professional fee revenue to arrive at net professional revenues. Contractual adjustments include differences between established billing rates and amounts reimbursable under various contractual agreements. Normal differences between final reimbursements and estimated amounts accrued in previous 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 2014 and 2013 were $9,167 and $8,989, 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.

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

COMPARATIVE INFORMATION

Certain reclassifications have been made to the 2013 financial information in order to conform to 2014 presentation.

NEW ACCOUNTING PRONOUNCEMENTS

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 System has implemented this pronouncement, which resulted in an adjustment to the beginning net position on the Statement of Revenue, Expenses, and Changes in Net Position for June 30, 2013 of $(3,712) to remove debt issuance costs and bond discounts no longer required to be capitalized in accordance with GASB 65.

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, 2014 and 2013, the System's deposits in money market funds totaled $208,105 and $189,975, respectively, and cash in bank was $5,714 and $5,834, 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.

Investments are stated at fair value. The historical cost and market value (fair value) of System investments at June 30, 2014 and 2013 is as follows:

	2014		2013	
	Cost	Market Value	Cost	Market Value
Mutual funds publicly traded	$512,053	$637,712	$474,390	$546,138
Partnerships	57,972	87,180	69,042	96,310
Equities	-	-	3,766	4,052
Endowment cash and cash equivalents	1,068	1,068	1,353	1,353
Trusts	4,563	6,024	4,586	5,711
Private commingled funds	93,713	101,970	92,428	97,428
	$669,369	$833,954	$645,565	$750,992

As of June 30, 2014, 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 $17,823 as requested by these partnerships. Generally, partnership investments do not have a ready market and ownership interests in some of these investment vehicles may not be traded without the approval of the general partner or fund management. These investments are subject to the risks generally associated with equities with additional risks due to leverage and the lack of a ready market for acquisition or disposition of ownership interests.

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

NOTE 4 – System Investments (continued):

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, 2014 is as follows:

	Fair Value	Not Rated
Mutual funds publicly traded	$637,712	$637,712
Partnerships	87,180	87,180
Endowment cash and cash equivalents	1,068	1,068
Trust(s)	6,024	6,024
Private commingled funds	101,970	101,970
	$833,954	$833,954

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, 2014 is as follows:

Less than 1 year	$186,125
1 to 5 years	182,172
5 to 10 years	67,429
More than 10 years	-
	$435,726

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, 2014 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 $235,603 and $155,699 in mutual funds in both the operating and endowment pools that are primarily invested in international equities at June 30, 2014 and 2013, respectively.

NOTE 5 – System Endowment Pool:

$243,149 and $219,950 of endowment fund investments at June 30, 2014 and 2013, respectively, are pooled on a unit market value basis. As of June 30, 2014, the endowment pool was comprised of investments in mutual funds (57%), partnerships (33%), and private commingled (10%). As of June 30, 2013, the endowment pool was comprised of investments in mutual funds (48%), partnerships (40%), private commingled (10%) and stocks (2%). 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, 2014 and 2013 was $701.81 and $614.88, 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, 2014, the endowment spending policy, as approved by the Board of Regents, authorized a distribution maximum of 4.5% of the average unit market value for the previous twenty (20) calendar quarters. For the year ended June 30, 2013, 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 these spending rules, during 2014, $19.45 was distributed to each time-weighted eligible unit for a total spending rule distribution of $8,621, and during 2013, $22.11 was distributed to each time-weighted eligible unit for a total spending rule distribution of $10,316. The 2014 and 2013 distributions were made from investment income of $5,827 and $3,417, respectively, and $2,793 and $6,899, 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 $143,778 and $137,416 at June 30, 2014 and 2013, 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, 2014, there were no accounts underwater.

NOTE 6 – System Accounts Receivable:

System accounts receivable consist primarily of amounts due from students for tuition and fees and from local and private sources for grant and contract agreements. System accounts receivable are presented on the accompanying Statements of Net Position net of allowances for uncollectible amounts of $28,572 and $25,565 as of June 30, 2014 and 2013, respectively.

	2014	2013
Accounts receivable:		
Student tuition and fees	$39,254	$33,903
Sales and services	7,070	11,578
Local and private grants and contracts	17,065	15,178
Other	11,963	8,360
	75,352	69,019
Less: Allowance for doubtful accounts	(28,572)	(25,565)
Net accounts receivable	$46,780	$43,454

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, 2014. 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, 2014 and 2013 are as follows:

	2014	2013
Loans receivable	$14,593	$14,366
Less: Allowance for doubtful loans	(1,810)	(1,268)
Net loans receivable	12,783	13,098
Less current portion	(1,805)	(1,445)
Noncurrent loans receivable	$10,978	$11,653

NOTE 8 – System Capital Assets:

System capital asset activity for the years ended June 30, 2014 and 2013 is as follows:

	2014			
	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets not being depreciated:				
Construction in progress	$ 34,763	$ 43,146	$ (25,296)	$ 52,613
Land	82,627	1,325	-	83,952
Intangibles	808	266	(786)	288
Collections	11,939	747	(7)	12,679
Total capital assets not being depreciated	130,137	45,484	(26,089)	149,532
Capital assets being depreciated:				
Buildings	2,336,271	26,998	(168)	2,363,101
Land improvements	118,322	732	(20)	119,034
Machinery and equipment	342,447	24,598	(20,256)	346,789
Intangibles	41,267	1,669	-	42,936
Library books and media	118,690	2,644	(2,337)	118,997
Total	2,956,997	56,641	(22,781)	2,990,857
Less accumulated depreciation for:				
Buildings	(699,616)	(58,403)	168	(757,851)
Land improvements	(89,689)	(3,899)	-	(93,588)
Machinery and equipment	(244,634)	(24,606)	18,509	(250,731)
Intangibles	(14,861)	(4,750)	-	(19,611)
Library books and media	(110,650)	(3,956)	2,306	(112,300)
Total accumulated depreciation	(1,159,450)	(95,614)	20,983	(1,234,081)
Total capital assets being depreciated, net	1,797,547	(38,973)	(1,798)	1,756,776
Capital assets, net	$1,927,684	$ 6,511	$(27,887)	$1,906,308

	2013			
	Beginning Balance	Increases	Decreases	Ending Balance
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	11,315	629	(5)	11,939
Total capital assets not being depreciated	121,659	25,932	(17,454)	130,137
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	119,874	2,978	(4,162)	118,690
Total	2,928,362	58,037	(29,402)	2,956,997
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	(110,424)	(4,329)	4,103	(110,650)
Total accumulated depreciation	(1,090,757)	(95,400)	26,707	(1,159,450)
Total capital assets being depreciated, net	1,837,605	(37,363)	(2,695)	1,797,547
Capital assets, net	$1,959,264	$(11,431)	$(20,149)	$1,927,684

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, 2014 and 2013

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

System long-term debt activity for the years ended June 30, 2014 and 2013 is as follows:

			2014					
	Annual Interest Rate	Fiscal Year Final Payment Date	Original Amount	Beginning Balance	Additions	Reductions	Ending Balance	Current
Universities Revenue Bonds, Series 2003A	2.00% to 5.00%		$ 23,140	$ 2,055	$ -	$ (2,055)	$ -	$ -
Universities Revenue Bonds, Series 2003B	2.00% to 5.00%		50,890	1,275	-	(1,275)	-	-
Universities Revenue Bonds, Series 2004A	2.00% to 4.50%	2034	32,450	3,135	-	(1,540)	1,595	1,595
Universities Revenue Bonds, Series 2005A	3.00% to 5.00%	2036	31,010	2,135	-	(595)	1,540	710
Universities Revenue Bonds, Series 2005B	3.25% to 5.00%	2036	170,360	76,340	-	(4,605)	71,735	5,335
Universities Revenue Bonds, Series 2008A	3.00% to 5.00%	2039	60,135	55,755	-	(1,155)	54,600	1,200
Universities Revenue Bonds, Series 2009A	2.00% to 5.25%	2039	18,140	16,445	-	(595)	15,850	605
Universities Revenue Bonds, Series 2010A	2.00% to 7.90%	2041	29,455	28,860	-	-	28,860	-
Universities Revenue Bonds, Series 2010B	4.00%	2018	3,275	3,275	-	(605)	2,670	630
Universities Revenue Bonds, Series 2011	3.00% to 5.00%	2025	50,470	46,245	-	(4,875)	41,370	4,200
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	-	(545)	4,465	560
Universities Revenue Bonds, Series 2013A	2.00% to 5.00%	2033	40,035	40,035	-	-	40,035	2,625
Universities Revenue Bonds, Series 2013B	3.00% to 5.00%	2035	105,300	105,300	-	-	105,300	-
Universities Revenue Bonds, Series 2014A	4.00% to 5.00%	2044	49,995	-	49,995	-	49,995	-
Certificates of Participation, Series 2006A	4.00% to 5.00%	2026	11,015	3,165	-	(570)	2,595	610
SNSC Phase II Lease Revenue Bonds	7.58%	2023	8,460	5,775	-	(405)	5,370	440
Discounts				(38)	-	3	(35)	(2)
Premiums				27,422	4,428	(1,777)	30,073	1,894
Total Bonds Payable				449,564	54,423	(20,594)	483,393	20,402
Notes Payable				38,430	600	(3,694)	35,336	3,770
Total				$487,994	$55,023	$(24,288)	$518,729	$24,172

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

System notes payable activity is as follows:

2014

	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	8,358
Bank of America, UNR Medical Practice Mgmt System	1.74%	08/07/13	06/01/17	6,250	4,728
Bank of America, CSN Promissory Note	1.88%	01/03/13	06/01/23	10,000	9,082
JP Morgan Chase, UNR Achievement Center	Variable*	02/26/14	07/01/19	Maximum 12,000	300
Other notes payable	1.60% - 6.30%	Various	Various	Various	4,515
					$35,336

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

NEVADA SYSTEM OF HIGHER EDUCATION

NOTES TO THE FINANCIAL STATEMENTS (in $1,000's)
FOR THE YEARS ENDED JUNE 30, 2014 and 2013

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

			2013					
	Annual Interest Rate	Fiscal Year Final Payment Date	Original Amount	Beginning Balance	Additions	Reductions	Ending Balance	Current
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
Discounts				(128)	(100)	190	(38)	(5)
Premiums				15,281	18,190	(6,049)	27,422	1,699
Total Bonds Payable				478,603	163,425	(192,464)	449,564	20,514
Notes Payable				23,359	16,250	(1,179)	38,430	3,640
Total				$501,962	$179,675	$(193,643)	$487,994	$24,154

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

System notes payable activity is as follows:

2013					
	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 Medical Practice Mgmt System	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	4,942
					$38,430

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:

	Principal	Interest	Total
2015	$ 24,172	$ 21,959	$ 46,131
2016	24,744	21,444	46,188
2017	32,559	20,239	52,798
2018	22,422	19,192	41,614
2019	22,796	18,272	41,068
2020-2024	110,186	76,811	186,997
2025-2029	97,886	53,931	151,817
2030-2034	105,500	31,884	137,384
2035-2039	61,482	10,712	72,194
2040-2044	16,982	1,760	18,742
Total	$518,729	$276,204	$794,933

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 2015 to 2024.

System obligations under capital leases were as follows for the years ended June 30, 2014 and 2013:

	2014				
	Beginning Balance	Additions	Reductions	Ending Balance	Current
Capital lease obligations	$3,245	$5,770	$(822)	$8,193	$817

	2013				
	Beginning Balance	Additions	Reductions	Ending Balance	Current
Capital lease obligations	$1,168	$2,967	$(890)	$3,245	$822

The following System property included in the accompanying combined financial statements was leased under capital leases as of June 30, 2014 and 2013:

	2014	2013
Construction in progress	$ 4,536	$ -
Machinery and equipment	4,386	6,006
Total	8,922	6,006
Less accumulated depreciation	(2,528)	(3,732)
Total	$6,394	$2,274

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:

2015	$ 880
2016	3,181
2017	3,947
2018	305
2019	-
2020-2024	-
Total minimum lease payments	8,313
Less amount representing interest	(120)
Obligations under capital leases	$ 8,193

Total interest expense under the System capital leases and included in the accompanying combined financial statements was $1,340 and $78 during the years ended June 30, 2014 and 2013, respectively. 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 $5,840 and $5,628 for years ended June 30, 2014 and 2013, respectively.

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

2015	$ 5,175
2016	4,073
2017	3,328
2018	2,019
2019	916
2020-2024	683
2025-2029	410
Total future minimum obligation	$16,604

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, 2014 and 2013 are as follows:

2014	Beginning Balance	Additions	Reductions	Ending Balance
Unemployment insurance	$1,066	$ 1,397	$ (1,179)	$1,284
Workers compensation	2,700	6,862	(6,659)	2,903
Total	$3,766	$ 8,259	$ (7,838)	$4,187

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

NOTE 13– System Other Noncurrent Liability Activity:

The activity with respect to System other noncurrent liabilities for the years ended June 30, 2014 and 2013 was as follows:

	2014				
	Beginning Balance	Additions	Reductions	Ending Balance	Current
Refundable advances under federal loans program	$ 8,194	$ 479	$ (464)	$ 8,209	$ -
Compensated absences	46,727	30,966	(29,863)	47,830	30,883
Unearned revenue	44,307	84,652	(83,230)	45,729	45,729
Other non-current liabilities - Other	876	294	-	1,170	175
Total	$100,104	$116,391	$(113,557)	$102,938	$76,787

	2013				
	Beginning Balance	Additions	Reductions	Ending Balance	Current
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	1,241	-	(365)	876	-
Total	$102,943	$106,830	$(109,669)	$100,104	$74,890

NOTE 14– Extinguishment of Debt:

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, 2014 and 2013, $140,455 and $185,860, respectively of bonds outstanding are considered defeased.

In prior years, NSHE refinanced or defeased existing bonds for net cash flow savings or economic gain (present value of cash flow savings). For 2013, refinancing activities produced cash flow savings and economic gain of $15,659 and $10,553, respectively. No refinancing or defeasance transactions occurred during the year ended June 30, 2014.

NOTE 15– Irrevocable Letter of Credit:

In connection with its worker's compensation liability coverage, the System is required to maintain a $200 standby letter of credit. An additional letter of credit was established in April 2004 in connection with the System's self-insured workers' compensation liability; the amount as of June 30, 2014 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, 2014 and 2013.

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

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.

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 13.25% 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 13.25% or 25.75% 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.

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

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

The System's contribution to all retirement plans for the years ended June 30, 2014 and 2013 was approximately $86,174 and $74,856, 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, 2013, is $1,271,000. This compares to $1,181,000 on July 1, 2012. 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, 2014 and 2013 was approximately $12,407 and $12,945, 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 insurance liability. The System is billed by the State each quarter based on the actual unemployment benefits paid by the State. Each year the System budgets resources to pay for the projected expenditures. The amount of future benefits payments to claimants and the resulting liability to the System cannot be reasonably determined as of June 30, 2014.

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.

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

The estimated cost to complete property authorized or under construction at June 30, 2014 is $193,054. These costs will be financed by State appropriations, private donations, available resources and/or long-term borrowings.

The Board of Regents, at its June 6, 2014 meeting, approved the issuance of a Promissory Note in an amount up to $2,060. The authorized note is not expected to be issued until calendar year 2015.

The Board of Regents approved at its June 6, 2014 meeting the issuance of up to $85,000 of State of Nevada General Obligation (Limited Tax) University System Bonds (Revenue Supported). These bonds will be secured by a general obligation of the State of Nevada and pledged revenues collected by the State. The bonds are expected to be issued during fiscal year 2015.

NOTE 19– Risk Management:

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

The System purchases the following commercial insurance:

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

Worker's compensation (foreign and domestic) with statutory limits excess of a $750 SIR.
Crime & Fidelity (employee dishonesty) with limits of $1,250 and a deductible of $100.

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

The System purchases other commercial insurance for incidental exposures where prudent. The amount of claim settlements did not exceed the insurance coverage for any of the past three years.

The System is charged an assessment to cover its portion of the State's cost of the Tort Claims fund.

NOTE 20– Subsequent Events:

The Board of Regents, at its June 6, 2014 meeting, approved the issuance of up to $36,250 of NSHE Certificates of Participation. NSHE issued $34,220 of such certificates on August 7, 2014.

The Board of Regents, at its June 6, 2014 meeting, approved the issuance of a Promissory Note in an amount up to $16,000. On August 14, 2014, NSHE issued such note as a draw-down line of credit with an initial draw of $100.

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, 2014 and 2013.

	2014	2013
Instruction	$ 521,951	$ 496,729
Research	117,477	101,693
Public service	58,813	60,345
Academic support	129,268	122,238
Institutional support	151,170	121,094
Student services	132,788	152,884
Operation and maintenance of plant	104,822	109,956
Scholarships and fellowships	92,748	87,771
Auxiliary enterprises	81,211	77,685
Other expenditures	205	276
Depreciation	95,614	95,400
Total	$1,486,067	$1,426,071

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 ICS. Due to the condensed nature of this information, the individual line items may not necessarily agree with the financial statements of the System Related Organization, although the totals agree with the financial statements. Condensed combining financial data of the System Related Organizations is as follows:

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NEVADA SYSTEM OF HIGHER EDUCATION

NOTES TO THE FINANCIAL STATEMENTS (in $1,000's)
FOR THE YEARS ENDED JUNE 30, 2014 and 2013

NOTE 22 - System Related Organizations (continued):

NEVADA SYSTEM OF HIGHER EDUCATION SYSTEM RELATED ORGANIZATIONS
NET POSITION AS OF JUNE 30, 2014

	UNR Foundation	UNR AAUN	Integrated Clinical Services, Inc.	DRI Foundation	DRI Research Park	TMCC Foundation	WNC Foundation	GBC Foundation
ASSETS								
Current Assets								
Cash and cash equivalents	$ 26,873	$ 1,328	$ 4,397	$ 249	$ 1	$ 1,415	$ 1,053	$ 1,159
Short-term investments	147,957	7,030	6,648	-	-	-	-	-
Other	7,300	396	12,584	32	-	460	28	75
Total Current Assets	182,130	8,754	23,629	281	1	1,875	1,081	1,234
Noncurrent Assets								
Restricted investments	-	-	-	-	-	-	2,069	80
Endowment investments	28,712	-	-	-	-	481	-	6,104
Capital assets, net	48	56	1,309	486	-	-	-	22
Other noncurrent assets	27,415	352	-	-	-	60	36	108
Total Noncurrent Assets	56,175	408	1,309	486	-	541	2,105	6,314
TOTAL ASSETS	238,305	9,162	24,938	767	1	2,416	3,186	7,548
LIABILITIES								
Current Liabilities								
Due to affiliates	8,200	1,071	3,397	7	-	-	-	9
Current portion of long-term debt	-	-	67	-	-	-	-	-
Other	30	200	6,724	19	3	1,509	-	-
Total Current Liabilities	8,230	1,271	10,188	26	3	1,509	-	9
Noncurrent Liabilities								
Other noncurrent liabilities	1,886	-	-	-	117	-	-	-
Total Noncurrent Liabilities	1,886	-	-	-	117	-	-	-
TOTAL LIABILITIES	10,116	1,271	10,188	26	120	1,509	-	9
DEFERRED INFLOWS OF RESOURCES								
Endowment pledge donations, net	3,878	-	-	-	-	-	-	-
NET POSITION								
Net investment in capital assets	48	56	1,199	486	-	-	-	22
Restricted - Nonexpendable	125,511	2,328	-	-	-	481	-	3,839
Restricted - Expendable	82,590	4,759	-	-	-	-	3,107	2,617
Unrestricted	16,162	748	13,551	255	(119)	426	79	1,061
TOTAL NET POSITION	$ 224,311	$ 7,891	$ 14,750	$ 741	$ (119)	$ 907	$ 3,186	$ 7,539

NEVADA SYSTEM OF HIGHER EDUCATION

NOTES TO THE FINANCIAL STATEMENTS (in $1,000's)
FOR THE YEARS ENDED JUNE 30, 2014 and 2013

NOTE 22 - System Related Organizations (continued):

NEVADA SYSTEM OF HIGHER EDUCATION SYSTEM RELATED ORGANIZATIONS
NET POSITION AS OF JUNE 30, 2014 (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
ASSETS									
Current Assets									
Cash and cash equivalents	$ 14,198	$ 53	$ 59	$ 302	$ 56	$ 6,972	$ 255	$ 792	$ 59,162
Short-term investments	21,729	-	5,878	2,051	1,017	-	3,706	13	196,029
Other	11,868	2	-	40	-	307	614	236	33,942
Total Current Assets	47,795	55	5,937	2,393	1,073	7,279	4,575	1,041	289,133
Noncurrent Assets									
Restricted investments	36,366	-	-	-	-	-	-	-	38,515
Endowment investments	159,698	-	-	-	103	-	2,393	591	198,082
Capital assets, net	467	4,628	-	187	-	175	-	-	7,378
Other noncurrent assets	45,365	-	-	112	-	797	84	700	75,029
Total Noncurrent Assets	241,896	4,628	-	299	103	972	2,477	1,291	319,004
TOTAL ASSETS	289,691	4,683	5,937	2,692	1,176	8,251	7,052	2,332	608,137
LIABILITIES									
Current Liabilities									
Due to affiliates	-	-	-	-	-	-	-	-	12,684
Current portion of long-term debt	-	-	-	-	-	-	-	-	67
Other	2,114	165	49	23	-	1,469	2	-	12,307
Total Current Liabilities	2,114	165	49	23	-	1,469	2	-	25,058
Noncurrent Liabilities									
Other noncurrent liabilities	3,023	695	152	-	-	955	-	-	6,828
Total Noncurrent Liabilities	3,023	695	152	-	-	955	-	-	6,828
TOTAL LIABILITIES	5,137	860	201	23	-	2,424	2	-	31,886
DEFERRED INFLOWS OF RESOURCES									
Endowment pledge donations, net	6,193	-	-	-	-	-	-	-	10,071
NET POSITION									
Net investment in capital assets	223	3,819	-	187	-	175	-	-	6,215
Restricted - Nonexpendable	130,529	-	-	-	47	-	2,425	617	265,777
Restricted - Expendable	145,335	-	-	14	57	-	3,109	1,599	243,187
Unrestricted	2,274	4	5,736	2,468	1,072	5,652	1,516	116	51,001
TOTAL NET POSITION	$ 278,361	$ 3,823	$ 5,736	$ 2,669	$ 1,176	$ 5,827	$ 7,050	$ 2,332	$ 566,180

NEVADA SYSTEM OF HIGHER EDUCATION

NOTES TO THE FINANCIAL STATEMENTS (in $1,000's)
FOR THE YEARS ENDED JUNE 30, 2014 and 2013

NOTE 22 - System Related Organizations (continued):

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

	UNR Foundation	UNR AAUN	Integrated Clinical Services, Inc.	DRI Foundation	DRI Research Park	TMCC Foundation	WNC Foundation	GBC Foundation
ASSETS								
Current Assets								
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	5,165	484	9,340	12	-	145	54	215
Total Current Assets	151,819	7,754	20,922	160	1	1,223	1,025	2,002
Noncurrent Assets								
Restricted investments	-	-	-	-	-	-	-	-
Endowment investments	25,975	-	-	-	-	408	1,879	4,558
Capital assets, net	22	58	1,541	486	-	-	-	44
Other noncurrent assets	17,817	573	-	-	-	55	48	139
Total Noncurrent Assets	43,814	631	1,541	486	-	463	1,927	4,741
TOTAL ASSETS	195,633	8,385	22,463	646	1	1,686	2,952	6,743
LIABILITIES								
Current Liabilities								
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	-	-
Total Current Liabilities	6,065	631	6,567	34	3	960	-	7
Noncurrent Liabilities								
Other noncurrent liabilities	1,880	-	-	-	120	-	-	-
Total Noncurrent Liabilities	1,880	-	-	-	120	-	-	-
TOTAL LIABILITIES	7,945	631	6,567	34	123	960	-	7
DEFERRED INFLOWS OF RESOURCES								
Endowment pledge donations, net	933	-	-	-	-	-	-	-
NET POSITION								
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
TOTAL NET POSITION	$ 186,755	$ 7,754	$ 15,896	$ 612	$ (122)	$ 726	$ 2,952	$ 6,736

NEVADA SYSTEM OF HIGHER EDUCATION

NOTES TO THE FINANCIAL STATEMENTS (in $1,000's)
FOR THE YEARS ENDED JUNE 30, 2014 and 2013

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
ASSETS									
Current Assets									
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	8,761	3	5	39	-	337	281	35	24,876
Total Current Assets	35,776	5	5,376	2,130	864	6,577	3,591	1,294	240,519
Noncurrent Assets									
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	43,839	-	-	110	-	581	150	295	63,607
Total Noncurrent Assets	221,161	4,754	-	281	84	750	2,466	864	283,963
TOTAL ASSETS	256,937	4,759	5,376	2,411	948	7,327	6,057	2,158	524,482
LIABILITIES									
Current Liabilities									
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
Total Current Liabilities	2,216	166	-	2	-	3,765	1	-	20,417
Noncurrent Liabilities									
Other noncurrent liabilities	3,227	806	-	-	-	543	-	-	6,576
Total Noncurrent Liabilities	3,227	806	-	-	-	543	-	-	6,576
TOTAL LIABILITIES	5,443	972	-	2	-	4,308	1	-	26,993
DEFERRED INFLOWS OF RESOURCES									
Endowment pledge donations, net	8,622	-	-	-	-	-	-	-	9,555
NET POSITION									
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
TOTAL NET POSITION	$ 242,872	$ 3,787	$ 5,376	$ 2,409	$ 948	$ 3,019	$ 6,056	$ 2,158	$ 487,934

NEVADA SYSTEM OF HIGHER EDUCATION

NOTES TO THE FINANCIAL STATEMENTS (in $1,000s)
FOR THE YEARS ENDED JUNE 30, 2014 and 2013

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, 2014

	UNR Foundation	UNR AAUN	Integrated Clinical Services, Inc.	DRI Foundation	DRI Research Park	TMCC Foundation	WNC Foundation	GBC Foundation
Operating Revenues								
Patient revenue	$ -	$ -	$ 51,574	$ -	$ -	$ -	$ -	$ -
Contract revenue	-	-	8,131	-	-	-	-	-
Contributions	32,555	230	-	891	-	1,748	314	169
Campus support	2,539	-	-	265	50	135	236	207
Other operating revenues	1,959	36	3,710	60	3	208	35	71
Total operating revenues	37,053	266	63,415	1,216	53	2,091	585	447
Operating Expenses								
Program expenses	(394)	(1,185)	(40,734)	-	-	(1,743)	(328)	(67)
Depreciation	(15)	-	(496)	-	-	-	-	-
Other operating expenses	(3,605)	(32)	(22,777)	(1,087)	(50)	(231)	(230)	(272)
Total operating expenses	(4,014)	(1,217)	(64,007)	(1,087)	(50)	(1,974)	(558)	(339)
Operating income (loss)	33,039	(951)	(592)	129	3	117	27	108
Nonoperating Revenues (Expenses)								
Payments to System campuses and divisions	(23,062)	-	(1,302)	-	-	-	-	(472)
Other nonoperating revenues (expenses)	21,272	1,088	748	-	-	64	207	920
Total Nonoperating Revenues (Expenses)	(1,790)	1,088	(554)	-	-	64	207	448
Income (loss) before other revenue (expenses)	31,249	137	(1,146)	129	3	181	234	556
Other Revenues (Expenses)								
Additions to permanent endowments	6,307	-	-	-	-	-	-	247
Other revenues	-	-	-	-	-	-	-	-
Total Other Revenues (Expenses)	6,307	-	-	-	-	-	-	247
Increase (Decrease) in Net Position	37,556	137	(1,146)	129	3	181	234	803
NET POSITION								
Net position - beginning of year	186,755	7,754	15,896	612	(122)	726	2,952	6,736
Net position - end of year	$ 224,311	$ 7,891	$ 14,750	$ 741	$ (119)	$ 907	$ 3,186	$ 7,539

NEVADA SYSTEM OF HIGHER EDUCATION

NOTES TO THE FINANCIAL STATEMENTS (in $1,000s)
FOR THE YEAR ENDED JUNE 30, 2014 and 2013

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, 2014 (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
Operating Revenues									
Patient revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 51,574
Contract revenue	-	-	-	-	-	-	-	-	8,131
Contributions	23,710	180	185	673	-	-	1,678	1,315	63,648
Campus support	2,017	-	-	-	-	-	-	-	5,449
Other operating revenues	920	-	41	355	127	7,265	394	7	15,191
Total operating revenues	26,647	180	226	1,028	127	7,265	2,072	1,322	143,993
Operating Expenses									
Program expenses	-	-	(512)	(674)	(105)	-	-	(758)	(46,500)
Depreciation	(39)	(126)	-	(34)	-	(86)	-	-	(796)
Other operating expenses	(6,328)	(180)	(63)	(399)	(10)	(4,424)	(921)	(438)	(41,047)
Total operating expenses	(6,367)	(306)	(575)	(1,107)	(115)	(4,510)	(921)	(1,196)	(88,343)
Operating income (loss)	20,280	(126)	(349)	(79)	12	2,755	1,151	126	55,650
Nonoperating Revenues (Expenses)									
Payments to System campuses and divisions	(18,483)	-	-	-	-	-	(915)	-	(44,234)
Other nonoperating revenues (expenses)	31,286	(46)	709	339	216	-	682	-	57,485
Total Nonoperating Revenues (Expenses)	12,803	(46)	709	339	216	-	(233)	-	13,251
Income (loss) before other revenue (expenses)	33,083	(172)	360	260	228	2,755	918	126	68,901
Other Revenues (Expenses)									
Additions to permanent endowments	2,406	-	-	-	-	-	76	48	9,084
Other revenues	-	208	-	-	-	53	-	-	261
Total Other Revenues (Expenses)	2,406	208	-	-	-	53	76	48	9,345
Increase (Decrease) in Net Position	35,489	36	360	260	228	2,808	994	174	78,246
NET POSITION									
Net position - beginning of year	242,872	3,787	5,376	2,409	948	3,019	6,056	2,158	487,934
Net position - end of year	$ 278,361	$ 3,823	$ 5,736	$ 2,669	$ 1,176	$ 5,827	$ 7,050	$ 2,332	$ 566,180

NEVADA SYSTEM OF HIGHER EDUCATION

NOTES TO THE FINANCIAL STATEMENTS (in $1,000s)
FOR THE YEARS ENDED JUNE 30, 2014 and 2013

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

	UNR Foundation	UNR AAUN	Integrated Clinical Services, Inc.	DRI Foundation	DRI Research Park	TMCC Foundation	WNC Foundation	GBC Foundation
Operating Revenues								
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
Total operating revenues	24,222	1,772	63,880	1,239	61	973	560	561
Operating Expenses								
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)
Total operating expenses	(3,378)	(821)	(59,151)	(1,180)	(58)	(976)	(611)	(431)
Operating income (loss)	20,844	951	4,729	59	3	(3)	(51)	130
Nonoperating Revenues (Expenses)								
Payments to System campuses and divisions	(20,893)	-	(3,660)	-	-	-	-	(616)
Other nonoperating revenues (expenses)	13,693	922	523	(2)	-	112	160	593
Total Nonoperating Revenues (Expenses)	(7,200)	922	(3,137)	(2)	-	112	160	(23)
Income (loss) before other revenue (expenses)	13,644	1,873	1,592	57	3	109	109	107
Other Revenues (Expenses)								
Additions to permanent endowments	4,257	-	-	-	-	-	-	164
Other revenues	-	-	-	-	-	-	-	-
Total Other Revenues (Expenses)	4,257	-	-	-	-	-	-	164
Increase (Decrease) in Net Position	17,901	1,873	1,592	57	3	109	109	271
NET POSITION								
Net position - beginning of year	168,854	5,881	14,304	555	(125)	617	2,843	6,465
Net position - end of year	$ 186,755	$ 7,754	$ 15,896	$ 612	$ (122)	$ 726	$ 2,952	$ 6,736

NEVADA SYSTEM OF HIGHER EDUCATION

NOTES TO THE FINANCIAL STATEMENTS (in $1,000s)
FOR THE YEAR ENDED JUNE 30, 2014 and 2013

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
Operating Revenues									
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
Total operating revenues	17,331	73	145	1,140	81	7,728	1,437	683	121,886
Operating Expenses									
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)
Total operating expenses	(5,674)	(208)	(344)	(1,116)	(96)	(4,777)	(908)	(1,571)	(81,300)
Operating income (loss)	11,657	(135)	(199)	24	(15)	2,951	529	(888)	40,586
Nonoperating Revenues (Expenses)									
Payments to System campuses and divisions	(19,419)	-	-	-	-	-	(806)	-	(45,394)
Other nonoperating revenues (expenses)	16,574	(54)	663	235	130	-	366	-	33,915
Total Nonoperating Revenues (Expenses)	(2,845)	(54)	663	235	130	-	(440)	-	(11,479)
Income (loss) before other revenue (expenses)	8,812	(189)	464	259	115	2,951	89	(888)	29,107
Other Revenues (Expenses)									
Additions to permanent endowments	5,985	-	-	-	-	-	151	-	10,557
Other revenues	-	215	-	-	833	68	-	-	1,116
Total Other Revenues (Expenses)	5,985	215	-	-	833	68	151	-	11,673
Increase (Decrease) in Net Position	14,797	26	464	259	948	3,019	240	(888)	40,780
NET POSITION									
Net position - beginning of year	228,075	3,761	4,912	2,150	-	-	5,816	3,046	447,154
Net position - end of year	$ 242,872	$ 3,787	$ 5,376	$ 2,409	$ 948	$ 3,019	$ 6,056	$ 2,158	$ 487,934

NOTE 22 - System Related Organizations (continued):

UNR Foundation:

Cash and cash equivalents at June 30, 2014 and 2013, consists of:

	2014	2013
Cash	$ 2,045	$ 1,099
Money market funds	338	1,098
Commingled funds	24,240	11,569
Certificates of deposit	250	250
	$26,873	$14,016

The fair value of investments at June 30, 2014 and 2013, are as follows:

	2014	2013
Equity Investments	$ 756	$ 763
Commingled funds	150,012	129,666
Certificates of deposit	4,594	3,639
U.S. Government Securities	21,307	24,545
	$176,669	$158,613

At June 30, 2014, the Foundation investments had the following maturities:

		Investment Maturities (in Years)		
	Fair Value	Less than 1	1 – 5	6 – 10
Equity investments	$ 862	$ 862	$ -	$ -
Commingled funds	150,012	124,393	19,947	5,672
Certificates of deposit	4,594	1,702	2,892	-
U.S. Government securities	21,201	21,000	201	-
	$176,669	$147,957	$23,040	$5,672

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.

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

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

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

NOTE 22 - System Related Organizations (continued):

Investment Risk Factors

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

Concentration of Credit Risk

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

Credit Risk

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

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

Interest Rate Risk

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

Foreign Currency Risk

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

Custodial Credit Risk – Deposits

In the case of deposits, this is the risk that in the event of a bank failure, the Foundation's deposits exceed FDIC limits and as a result may not be returned to the Foundation. All cash deposits are primarily on deposit with two financial institutions and several investment companies. The Foundation does not have a deposit policy for custodial credit risk. As of June 30, 2014, the Foundation's bank balances totaled $26,770. Of this balance, $728 was covered by depository insurance and/or collateralized and $24,205 is held by State Street Government Securities and subject to their investment policies. The remaining $1,837 was uninsured and uncollateralized and, as a result, was subject to custodial credit risk at June 30, 2014.

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 comingled 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 $14,300 in commingled funds.

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, 2014, the UNLV Foundation recognized $29,685, in investment gains. Earnings included $2,943 from interest and dividends, $5,907 from net realized gains on the sale of investments, and $20,834 from the unrealized gain 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 $647 were netted against earnings on the accompanying Statements of Revenues, Expenses and Changes in Net Position. Investments are recorded on the date of the trade.

Investments include the following at June 30, 2014 and 2013:

	2014	2013
Mutual funds	$ 15,948	$ 13,366
Certificates of deposit	1,847	1,845
Equities	23,234	19,779
U.S. government obligations	24,287	16,920
U.S. corporate bonds	27,660	25,433
Collateralized securities	21,495	20,233
Alternative investments	96,104	85,879
Non-U.S. corporate bonds	7,218	7,299
Total marketable securities at fair value	$217,793	$190,754

As of June 30, 2014, the UNLV Foundation is committed to acquire approximately $120 in additional alternative investments in future periods related to the UNLV Foundation's investment in Special Situation Partners.

Custodial Credit Risk

The custodial credit risk for deposits is the risk that, in the event of a failure of a depository financial institution, the UNLV Foundation will not be able to recover deposits or collateral securities that are in the possession of an outside party. At June 30, 2014, the total balance for the UNLV Foundations cash and money market funds was $14,198. Of this balance, $524 was covered by the Federal Deposit Insurance Corporation, and $13,674 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, 2014 follow:

	Total	AAA	AA	A	BBB	Below Investment Grade
Collateralized securities	$ 21,495	$ 19,848	$ 951	$ 317	$ 379	$ -
U.S. corporate bonds	27,660	-	754	6,744	13,576	6,586
Non-U.S. corporate bonds	7,218	331	262	2,005	4,115	505

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.

NOTE 22 - System Related Organizations (continued):

Interest Rate Risk

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

For investments in donor-restricted endowment funds, the UNLV Foundation uses the Barclays Aggregate Bond Index average as the benchmark; maturity as of June 30, 2014, was 7.56 years. The fixed-income portfolio's average maturity was 7.20 years. Interest rates range from 2.44% to 3.96%.

For investments in donor-restricted expendable funds, the UNLV Foundation uses the Barclays Aggregate Index average as the benchmark; maturity as of June 30, 2014, was 7.7 years. The fixed income-portfolio's average maturity was 7.4 years. Interest rates range from 0% to 10.75%.

	Maturity Under 1 Year	Maturity 1 – 5 Years	Maturity 5 – 10 Years	Maturity Over 10 Years	Total
Mutual funds	$ 15,948	$ -	$ -	$ -	$ 15,948
Certificates of deposit	202	1,645	-	-	1,847
Collateralized securities	-	1,837	3,019	16,639	21,495
U.S. government obligations	7,441	9,268	4,727	2,851	24,287
U.S. corporate bonds	649	11,032	9,505	6,474	27,660
Non-U.S. corporate bonds	174	1,984	3,931	1,129	7,218
Investment in securities at fair value	$ 24,414	$ 25,766	$ 21,182	$ 27,093	$ 98,455

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, 2014

	UNR	System Admin	DRI	TMCC
ASSETS				
Current Assets				
Cash and cash equivalents	$ 15,936	$ 125,026	$ 4,426	$ 3,519
Restricted cash and cash equivalents	-	-	143	-
Short-term investments	111,856	25,909	26,947	27,783
Accounts receivable, net	28,953	462	3,132	3,021
Receivable from U.S. Government	17,568	1,621	1,733	1,337
Receivable from State of Nevada	2,323	-	437	187
Current portion of loans receivable, net	1,214	142	-	60
Due from related institutions	-	1,989	-	-
Inventories	4,020	71	-	13
Deposits and prepaid expenditures, current	4,538	441	270	53
Other	962	-	-	-
Total Current Assets	187,370	155,661	37,088	35,973
Noncurrent Assets				
Cash held by State Treasurer	3,981	350	-	43
Restricted cash and cash equivalents	48,466	-	-	-
Receivable from State of Nevada	-	-	-	-
Endowment investments	133,676	11,985	31,087	11,032
Deposits and prepaid expenditures	74	-	126	-
Loans receivable, net	6,273	1,539	-	80
Capital assets, net	688,217	26,041	70,805	54,701
Pledges receivable	6,576	-	-	-
Other noncurrent assets	-	219	-	-
Total Noncurrent Assets	887,263	40,134	102,018	65,856
TOTAL ASSETS	1,074,633	195,795	139,106	101,829
DEFERRED OUTFLOWS OF RESOURCES				
Loss on bond refunding	5,701	-	-	-
LIABILITIES				
Current Liabilities				
Accounts payable	23,254	2,626	879	798
Accrued payroll and related liabilities	24,843	1,935	2,425	3,308
Unemployment insurance and workers compensation	1,781	33	107	187
Due to State of Nevada	4	-	-	2
Due to related institutions	1,363	3,460	119	161
Current portion of compensated absences	11,308	1,361	3,288	1,182
Current portion of long-term debt	9,869	-	724	-
Current portion of obligations under capital leases	-	-	596	-
Accrued interest payable	6,243	-	67	-
Unearned revenue	17,444	1,068	1,470	863
Funds held in trust for others	2,733	-	249	130
Other	-	-	-	-
Total Current Liabilities	98,842	10,483	9,924	6,631
Noncurrent Liabilities				
Refundable advances under federal loan programs	4,795	-	-	195
Compensated absences	7,246	277	694	419
Long-term debt	278,074	-	6,806	-
Obligations under capital leases	-	-	1,481	-
Other noncurrent liabilities	-	-	-	-
Total Noncurrent Liabilities	290,115	277	8,981	614
TOTAL LIABILITIES	388,957	10,760	18,905	7,245
DEFERRED INFLOWS OF RESOURCES				
Gain on bond refunding	48	-	-	-
NET POSITION				
Net investment in capital assets	454,474	22,533	61,881	54,701
Restricted - Nonexpendable	38,649	7,277	20,751	5,796
Restricted - Expendable - Scholarships, research and instruction	84,359	7,527	12,615	5,113
Restricted - Expendable - Loans	5,460	1,860	-	41
Restricted - Expendable - Capital projects	22,482	406	498	8,691
Restricted - Expendable - Debt service	7,449	-	-	-
Unrestricted	78,456	145,432	24,456	20,242
TOTAL NET POSITION	$ 691,329	$ 185,035	$ 120,201	$ 94,584

WNC	GBC	UNLV	CSN	NSC	Eliminations	TOTAL
$ 1,869	$ 1,993	$ 40,405	$ 6,157	$ 1,495	$ -	$ 200,826
-	-	-	-	-	-	143
6,822	5,604	313,816	56,764	9,279	-	584,780
1,090	647	4,000	3,551	1,924	-	46,780
348	703	10,383	3,020	374	-	37,087
247	135	3,386	136	17	-	6,868
8	14	367	-	-	-	1,805
-	-	3,460	-	-	(5,449)	-
-	-	2,141	461	7	-	6,713
-	108	6,789	962	132	-	13,293
17	-	-	-	-	-	979
10,401	9,204	384,747	71,051	13,228	(5,449)	899,274
-	313	3,893	-	-	-	8,580
-	-	16,620	9,210	-	-	74,296
-	-	835	-	-	-	835
257	246	54,935	5,956	-	-	249,174
-	-	-	96	-	-	296
1	-	3,085	-	-	-	10,978
32,967	39,529	759,406	202,239	32,403	-	1,906,308
-	-	-	-	-	-	6,576
-	-	-	322	-	-	541
33,225	40,088	838,774	217,823	32,403	-	2,257,584
43,626	49,292	1,223,521	288,874	45,631	(5,449)	3,156,858
-	-	6,076	-	-	-	11,777
698	335	10,918	3,658	1,388	-	44,554
993	1,097	23,741	8,348	1,506	-	68,196
98	84	1,421	416	60	-	4,187
-	-	-	-	-	-	6
69	65	212	-	-	(5,449)	-
603	421	9,635	2,448	637	-	30,883
-	148	12,496	935	-	-	24,172
-	-	221	-	-	-	817
-	3	4,382	14	-	-	10,709
-	117	17,969	5,683	1,115	-	45,729
174	11	5,238	500	24	-	9,059
-	-	-	175	-	-	175
2,635	2,281	86,233	22,177	4,730	(5,449)	238,487
-	-	3,219	-	-	-	8,209
97	249	6,191	1,358	416	-	16,947
-	1,023	200,507	8,147	-	-	494,557
-	-	125	-	5,770	-	7,376
-	-	995	-	-	-	995
97	1,272	211,037	9,505	6,186	-	528,084
2,732	3,553	297,270	31,682	10,916	(5,449)	766,571
-	-	-	-	-	-	48
32,967	38,358	559,239	202,240	27,883	-	1,454,276
257	246	12,051	2,416	-	-	87,443
572	755	45,860	6,996	1,028	-	164,825
-	1	934	-	-	-	8,296
82	612	13,502	9,531	976	-	56,780
-	925	10,883	-	1,859	-	21,116
7,016	4,842	289,858	36,009	2,969	-	609,280
$ 40,894	$ 45,739	$ 932,327	$ 257,192	$ 34,715	$ -	$ 2,402,016

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

	UNR	System Admin	DRI	TMCC
ASSETS				
Current Assets				
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 related institutions	-	1,919	-	-
Inventories	3,942	75	-	15
Deposits and prepaid expenditures, current	1,069	378	144	104
Other	-	-	-	-
Total Current Assets	185,397	111,529	38,798	33,596
Noncurrent Assets				
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	81	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	-	-
Total Noncurrent Assets	822,047	37,048	99,485	66,891
TOTAL ASSETS	1,007,444	148,577	138,283	100,487
DEFERRED OUTFLOWS OF RESOURCES				
Loss on bond refunding	6,004	-	-	-
LIABILITIES				
Current Liabilities				
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	10,080	-	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
Total Current Liabilities	87,711	10,821	10,800	6,291
Noncurrent Liabilities				
Refundable advances under federal loan programs	4,829	-	-	283
Compensated absences	6,732	287	834	639
Long-term debt	240,416	-	7,284	-
Obligations under capital leases	-	-	2,077	-
Other noncurrent liabilities	-	-	-	-
Total Noncurrent Liabilities	251,977	287	10,195	922
TOTAL LIABILITIES	339,688	11,108	20,995	7,213
DEFERRED INFLOWS OF RESOURCES				
Gain on bond refunding	50	-	-	-
NET POSITION				
Net investment in capital assets	446,752	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	89,476	98,276	24,884	18,868
TOTAL NET POSITION	$ 673,710	$ 137,469	$ 117,288	$ 93,274

WNC	GBC	UNLV	CSN	NSC	Eliminations	TOTAL
$ 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	-	10,934
18	-	-	-	-	-	18
9,277	8,979	347,988	68,787	10,671	(2,276)	812,746
2	-	4,320	194	7	-	5,777
-	-	5,556	10,153	-	-	18,171
232	223	49,954	5,373	-	-	225,662
-	-	-	389	-	-	1,451
1	-	3,013	-	-	-	11,653
34,260	40,659	777,766	204,763	28,835	-	1,927,684
-	-	-	-	-	-	525
-	-	-	-	-	-	248
34,495	40,882	840,609	220,872	28,842	-	2,191,171
43,772	49,861	1,188,597	289,659	39,513	(2,276)	3,003,917
-	-	6,508	-	-	-	12,512
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	12,339	918	-	-	24,154
-	-	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
2,532	2,896	84,595	18,176	3,591	(2,276)	225,137
-	-	3,082	-	-	-	8,194
110	241	5,706	1,224	371	-	16,144
-	1,171	205,887	9,082	-	-	463,840
-	-	346	-	-	-	2,423
-	-	876	-	-	-	876
110	1,412	215,897	10,306	371	-	491,477
2,642	4,308	300,492	28,482	3,962	(2,276)	716,614
-	-	-	-	-	-	50
34,260	39,343	565,491	204,731	28,835	-	1,461,477
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	-	537,160
$ 41,130	$ 45,553	$ 894,613	$ 261,177	$ 35,551	$ -	$ 2,299,765

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, 2014

	UNR	System Admin	DRI	TMCC
Operating Revenues				
Student tuition and fees (net of scholarship allowance of $120,886)	$ 124,421	$ -	$ -	$ 14,770
Federal grants and contracts	89,280	1,225	20,026	4,887
State grants and contracts	13,750	265	120	997
Local grants and contracts	25,628	-	174	-
Other grants and contracts	12,538	711	1,590	295
Campus support	-	-	-	-
Sales and services of educational departments (including $2,428 from System Related Organizations)	58,007	3,289	-	1,066
Sales and services of auxiliary enterprises (net of scholarship allowance of $5,264)	33,019	-	-	1,291
Interest earned on loans receivable	167	-	-	5
Other operating revenues	2,563	8,095	13,510	269
Total Operating Revenues	359,373	13,585	35,420	23,580
Operating Expenses				
Employee compensation and benefits	(349,564)	(16,822)	(32,245)	(45,469)
Utilities	(11,630)	(1,313)	(1,050)	(1,105)
Supplies and services	(150,919)	(15,771)	(9,219)	(9,957)
Scholarships and fellowships	(11,118)	(471)	-	(8,957)
Depreciation	(31,866)	(4,032)	(4,974)	(3,333)
Other operating expenses	-	-	-	-
Total Operating Expenses	(555,097)	(38,409)	(47,488)	(68,821)
Operating Income (Loss)	(195,724)	(24,824)	(12,068)	(45,241)
Nonoperating Revenues (Expenses)				
State appropriations	145,709	23,453	7,762	30,028
Transfers to/from System Administration	(11,354)	44,269	(1,972)	(2,182)
Gifts (including $34,876 from System Related Organizations)	16,865	-	350	490
Investment income, net	34,283	4,847	7,220	4,836
Gain (loss) on disposal of capital assets	3,930	(494)	(64)	(56)
Interest expense	(11,597)	(10)	(556)	-
Other nonoperating revenues (expenses)	3,095	1	-	(114)
Federal grants and contracts	18,732	-	-	11,839
Total Nonoperating Revenues (Expenses)	199,663	72,066	12,740	44,841
Income (Loss) Before Other Revenue (Expenses)	3,939	47,242	672	(400)
Other Revenues (Expenses)				
State appropriations (returns) restricted for capital purposes	4,983	300	382	854
Capital grants and gifts (including $2,753 from System Related Organizations)	8,535	-	1,816	833
Additions to permanent endowments (including $98 from System Related Organizations)	162	24	43	23
Total Other Revenues (Expenses)	13,680	324	2,241	1,710
Increase (Decrease) in Net Position	17,619	47,566	2,913	1,310
NET POSITION				
Net position - beginning of year	673,710	137,469	117,288	93,274
Net position - end of year	$ 691,329	$ 185,035	$ 120,201	$ 94,584

WNC	GBC	UNLV	CSN	NSC	Eliminations	TOTAL
$ 3,480	$ 4,855	$ 170,900	$ 45,789	$ 8,181	$ -	$ 372,396
870	1,296	44,980	6,068	1,212	(9,314)	160,530
912	238	13,180	2,336	454	(90)	32,162
7	-	362	-	10	-	26,181
-	841	2,037	1	146	-	18,159
10	-	-	-	-	-	10
181	421	22,762	1,810	20	-	87,556
918	605	49,291	2,321	107	-	87,552
-	-	63	-	-	-	235
1,308	1,238	10,251	843	179	-	38,256
7,686	9,494	313,826	59,168	10,309	(9,404)	823,037
(18,041)	(16,764)	(329,429)	(109,129)	(17,014)	-	(934,477)
(582)	(743)	(12,300)	(3,524)	(316)	-	(32,563)
(4,884)	(1,099)	(99,669)	(43,178)	(7,506)	9,404	(332,798)
(4,059)	(5,142)	(26,241)	(31,984)	(2,361)	-	(90,333)
(1,478)	(1,750)	(35,840)	(11,262)	(1,079)	-	(95,614)
(282)	-	-	-	-	-	(282)
(29,326)	(25,498)	(503,479)	(199,077)	(28,276)	9,404	(1,486,067)
(21,640)	(16,004)	(189,653)	(139,909)	(17,967)	-	(663,030)
13,481	12,476	155,792	85,128	12,215	-	486,044
(252)	(464)	(23,489)	(3,847)	(709)	-	-
227	587	18,631	701	806	-	38,657
752	625	44,890	7,506	1,122	-	106,081
(10)	(2)	(456)	(26)	-	-	2,822
-	(20)	(7,935)	-	(1,250)	10	(21,358)
-	(40)	120	7	-	(10)	3,059
6,713	2,558	33,486	44,276	4,854	-	122,458
20,911	15,720	221,039	133,745	17,038	-	737,763
(729)	(284)	31,386	(6,164)	(929)	-	74,733
493	470	5,012	1,931	93	-	14,518
-	-	1,314	224	-	-	12,722
-	-	2	24	-	-	278
493	470	6,328	2,179	93	-	27,518
(236)	186	37,714	(3,985)	(836)	-	102,251
41,130	45,553	894,613	261,177	35,551	-	2,299,765
$ 40,894	$ 45,739	$ 932,327	$ 257,192	$ 34,715	$ -	$ 2,402,016

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

	UNR	System Admin	DRI	TMCC
Operating Revenues				
Student tuition and fees (net of scholarship allowance of $121,080)	$ 115,857	$ -	$ -	$ 14,385
Federal grants and contracts	97,811	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
Total Operating Revenues	356,084	13,050	39,181	21,967
Operating Expenses				
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)		-	-
Total Operating Expenses	(527,175)	(40,937)	(47,819)	(67,236)
Operating Income (Loss)	(171,091)	(27,887)	(8,638)	(45,269)
Nonoperating Revenues (Expenses)				
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	(11,952)	-	(600)	-
Other nonoperating revenues (expenses)	1,094	-	-	-
Federal grants and contracts	17,072	-	-	13,419
Total Nonoperating Revenues (Expenses)	188,107	61,839	11,729	45,912
Income (Loss) Before Other Revenue (Expenses)	17,016	33,952	3,091	643
Other Revenues (Expenses)				
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
Total Other Revenues (Expenses)	3,896	50	35	56
Increase (Decrease) in Net Position	20,912	34,002	3,126	699
NET POSITION				
Net position - beginning of year, as previously reported	654,493	103,467	114,162	92,575
Change in Accounting Principle, GASB 65 adjustments	(1,695)	-	-	-
Net position - beginning of year, as restated	652,798	103,467	114,162	92,575
Net position - end of year	$ 673,710	$ 137,469	$ 117,288	$ 93,274

WNC	GBC	UNLV	CSN	NSC	Eliminations	TOTAL
$ 3,680	$ 4,498	$ 158,324	$ 45,575	$ 7,851	$ -	$ 350,170
115	1,270	41,266	5,359	1,234	(8,769)	167,889
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	23,648	1,941	28	-	88,279
839	604	46,034	2,278	741	-	81,194
-	-	51	-	-	-	213
156	7	9,686	1,004	812	-	36,287
5,834	8,187	292,721	58,700	11,192	(8,769)	798,147
(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)	(98,227)	(39,075)	(8,212)	8,769	(326,304)
(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)
(29,651)	(26,443)	(482,074)	(186,857)	(26,648)	8,769	(1,426,071)
(23,817)	(18,256)	(189,353)	(128,157)	(15,456)	-	(627,924)
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)	(8,797)	(16)	-	-	(21,391)
11	203	(343)	-	-	-	965
6,412	2,603	31,235	42,970	4,440	-	118,151
22,183	17,569	200,414	123,381	14,027	-	685,161
(1,634)	(687)	11,061	(4,776)	(1,429)	-	57,237
537	-	(798)	(869)	(2,338)	-	(3,468)
-	-	2,948	30	338	-	6,984
-	-	33	25	-	-	427
537	-	2,183	(814)	(2,000)	-	3,943
(1,097)	(687)	13,244	(5,590)	(3,429)	-	61,180
42,227	46,240	883,386	266,767	38,980	-	2,242,297
-	-	(2,017)	-	-	-	(3,712)
42,227	46,240	881,369	266,767	38,980	-	2,238,585
$ 41,130	$ 45,553	$ 894,613	$ 261,177	$ 35,551	$ -	$ 2,299,765

Nevada System of Higher Education
Supplementary Schedule of Expenditures of Federal Awards
Fiscal Year 2013-14

	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
CCDF Cluster											
Department Of Health And Human Services											
Administration For Children And Families											
Pass Through CHILDREN'S CABINET -Child Care and Development Block Grant - Contract No.: OSP-1302046	93.575	17,550	-	-	-	-	-	-	-	-	**17,550**
Pass Through Nv-Dept of Health & Human Srvcs -Child Care and Development Block Grant - Contract No.: 15021	93.575	-	6,422	-	-	-	-	-	-	-	**6,422**
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Child Care and Development Block Grant - Contract No.: HD 12095	93.575	478	-	-	-	-	-	-	-	-	**478**
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Child Care and Development Block Grant - Contract No.: OSP-15173KR	93.575	86,073	-	-	-	-	-	-	-	-	**86,073**
Pass Through CHILDREN'S CABINET -Child Care Mandatory and Matching Funds of the Child Care and Development Fund - Contract No.: OSP-1131265	93.596	300,329	-	-	-	-	-	-	-	-	**300,329**
Pass Through CHILDREN'S CABINET -Child Care Mandatory and Matching Funds of the Child Care and Development Fund - Contract No.: OSP-1301027	93.596	28,681	-	-	-	-	-	-	-	-	**28,681**
Total for Administration For Children And Families		**433,111**	**6,422**	-	-	-	-	-	-	-	**439,533**
Total for Department Of Health And Human Services		**433,111**	**6,422**	-	-	-	-	-	-	-	**439,533**
CCDF Cluster		**$433,111**	**$6,422**	-	-	-	-	-	-	-	**$439,533**

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
CDBG - State-Administered CDBG Cluster											
Department Of Housing And Urban Development											
Office Of Community Planning And Development											
Pass Through City of Fernley -Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii - Contract No.: N/A	14.228	-	-	-	-	-	7,000	-	-	-	**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	2,843	-	-	-	-	-	-	-	-	**2,843**
Total for Office Of Community Planning And Development		**2,843**	-	-	-	-	**7,000**	-	-	-	**9,843**
Total for Department Of Housing And Urban Development		**2,843**	-	-	-	-	**7,000**	-	-	-	**9,843**
CDBG - State-Administered CDBG Cluster		**$2,843**	-	-	-	-	**$7,000**	-	-	-	**$9,843**
Child Nutrition Cluster											
Department Of Agriculture											
Food And Nutrition Service											
Pass Through Nv-Dept of Education -Special Milk Program for Children - Contract No.: M-102200-09	10.556	-	3,263	-	-	-	-	-	-	-	**3,263**
Pass Through Nevada Department of Education -Summer Food Service Program for Children - Contract No.: N/A	10.559	-	51,497	-	-	-	-	-	-	-	**51,497**
Pass Through NV-DEPT OF EDUCATION -Summer Food Service Program for Children - Contract No.: OSP-1051693	10.559	16,339	-	-	-	-	-	-	-	-	**16,339**
Total for Food And Nutrition Service		**16,339**	**54,760**	-	-	-	-	-	-	-	**71,099**
Total for Department Of Agriculture		**16,339**	**54,760**	-	-	-	-	-	-	-	**71,099**
Child Nutrition Cluster		**$16,339**	**$54,760**	-	-	-	-	-	-	-	**$71,099**

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
Economic Development Cluster											
Department Of Commerce											
Economic Development Administration											
Direct -Investments for Public Works and Economic Development Facilities	11.300	-	-	-	-	-	-	6,300	-	-	**6,300**
Total for Economic Development Administration		-	-	-	-	-	-	**6,300**	-	-	**6,300**
Total for Department Of Commerce		-	-	-	-	-	-	**6,300**	-	-	**6,300**
Economic Development Cluster		-	-	-	-	-	-	**$6,300**	-	-	**$6,300**

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
Highway Planning and Construction Cluster											
Department Of Transportation											
Federal Highway Administration (fhwa)											
Direct -Highway Planning and Construction	20.205	-	132,483	-	-	-	-	-	-	-	**132,483**
Pass Through NDOT -Highway Planning and Construction - Contract No.: P398-12-803	20.205	-	-	-	-	-	-	69,824	-	-	**69,824**
Pass Through NDOT -Highway Planning and Construction - Contract No.: P437-13-803	20.205	-	-	-	-	-	-	198,581	-	-	**198,581**
Pass Through Nevada Department of Public Safety - Highway Planning and Construction - Contract No.: P095-13-803	20.205	-	58,858	-	-	-	-	-	-	-	**58,858**
Pass Through Nevada Department of Public Safety - Highway Planning and Construction - Contract No.: P109-13-006	20.205	-	70,155	-	-	-	-	-	-	-	**70,155**
Pass Through Nevada Department of Transportation - Highway Planning and Construction - Contract No.: P196-13-803	20.205	-	51,752	-	-	-	-	-	-	-	**51,752**
Pass Through Nevada Department of Transportation - Highway Planning and Construction - Contract No.: P017-12-803	20.205	-	211	-	-	-	-	-	-	-	**211**
Pass Through Nevada Department of Transportation - Highway Planning and Construction - Contract No.: P019-13-803	20.205	-	86,603	-	-	-	-	-	-	-	**86,603**
Pass Through Nevada Department of Transportation - Highway Planning and Construction - Contract No.: P071-14-076	20.205	-	1,003	-	-	-	-	-	-	-	**1,003**
Pass Through Nevada Department of Transportation - Highway Planning and Construction - Contract No.: P240-12-006	20.205	-	4,674	-	-	-	-	-	-	-	**4,674**
Pass Through Nevada Department of Transportation - Highway Planning and Construction - Contract No.: P513-13-803	20.205	-	27,828	-	-	-	-	-	-	-	**27,828**
Pass Through Nevada Department of Transportation - Highway Planning and Construction - Contract No.: P443-13-067	20.205	-	212,569	-	-	-	-	-	-	-	**212,569**

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
Highway Planning and Construction Cluster											
Pass Through Nevada Department of Transportation - Highway Planning and Construction - Contract No.: P365-13-006	20.205	-	49,416	-	-	-	-	-	-	-	**49,416**
Pass Through Nevada Department of Transportation - Highway Planning and Construction - Contract No.: P335-13-006	20.205	-	20,129	-	-	-	-	-	-	-	**20,129**
Pass Through Nevada Department of Transportation - Highway Planning and Construction - Contract No.: P255-11-803	20.205	-	16,944	-	-	-	-	-	-	-	**16,944**
Pass Through Nevada Department of Transportation - Highway Planning and Construction - Contract No.: P096-13-803	20.205	-	992	-	-	-	-	-	-	-	**992**
Pass Through Nevada Department of Transportation - Highway Planning and Construction - Contract No.: P224-13-006	20.205	-	85,196	-	-	-	-	-	-	-	**85,196**
Pass Through Nevada Department of Transportation - Highway Planning and Construction - Contract No.: P203-12-816	20.205	-	205,545	-	-	-	-	-	-	-	**205,545**
Pass Through Nevada Department of Transportation - Highway Planning and Construction - Contract No.: P327-12-803	20.205	-	63,078	-	-	-	-	-	-	-	**63,078**
Pass Through NV-DEPT OF PUBLIC SAFETY -Highway Planning and Construction - Contract No.: TS-2014-UNR-00014	20.205	44,599	-	-	-	-	-	-	-	-	**44,599**
Pass Through NV-DEPT OF PUBLIC SAFETY -Highway Planning and Construction - Contract No.: JF-2014-UNR-00011	20.205	798	-	-	-	-	-	-	-	-	**798**
Pass Through NV-DEPT OF TRANSPORTATION - Highway Planning and Construction - Contract No.: P058-11-052	20.205	(3,266)	-	-	-	-	-	-	-	-	**(3,266)**
Pass Through NV-DEPT OF TRANSPORTATION - Highway Planning and Construction - Contract No.: P191-13-076	20.205	48,296	-	-	-	-	-	-	-	-	**48,296**
Total for Federal Highway Administration (fhwa)		**90,427**	**1,087,436**	-	-	-	-	**268,405**	-	-	**1,446,268**
Total for Department Of Transportation		**90,427**	**1,087,436**	-	-	-	-	**268,405**	-	-	**1,446,268**

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
Highway Planning and Construction Cluster											
Highway Planning and Construction Cluster		$90,427	$1,087,436	-	-	-	-	$268,405	-	-	$1,446,268

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
Highway Safety Cluster											
Department Of Transportation											
National Highway Traffic Safety Administration (nhtsa)											
Pass Through Nevada Department of Public Safety -State and Community Highway Safety - Contract No.: 23 CP-5	20.600	-	67,982	-	-	-	-	-	-	-	**67,982**
Pass Through Nevada Department of Public Safety -State and Community Highway Safety - Contract No.: 23 OP-8	20.600	-	31,588	-	-	-	-	-	-	-	**31,588**
Pass Through Nevada Department of Public Safety -State and Community Highway Safety - Contract No.: TS-2014-UNLV-00158	20.600	-	21,775	-	-	-	-	-	-	-	**21,775**
Pass Through Nevada Department of Public Safety -State and Community Highway Safety - Contract No.: TS-2014-UNLV-00170	20.600	-	11,915	-	-	-	-	-	-	-	**11,915**
Pass Through Nevada Department of Public Safety -State and Community Highway Safety - Contract No.: TS-2014-UNLV-00095	20.600	-	67,878	-	-	-	-	-	-	-	**67,878**
Pass Through NV-DEPT OF PUBLIC SAFETY -State and Community Highway Safety - Contract No.: 23-PS-4	20.600	7,147	-	-	-	-	-	-	-	-	**7,147**
Pass Through NV-DEPT OF PUBLIC SAFETY -State and Community Highway Safety - Contract No.: JF-2014-UNR-00011	20.600	1,308	-	-	-	-	-	-	-	-	**1,308**
Pass Through NV-DEPT OF PUBLIC SAFETY -State and Community Highway Safety - Contract No.: 23-AL-8	20.600	4,746	-	-	-	-	-	-	-	-	**4,746**
Pass Through NV-DEPT OF PUBLIC SAFETY -State and Community Highway Safety - Contract No.: 23-CP-6	20.600	20,354	-	-	-	-	-	-	-	-	**20,354**
Pass Through NV-DEPT OF PUBLIC SAFETY -State and Community Highway Safety - Contract No.: 23-JF-1.27	20.600	(25)	-	-	-	-	-	-	-	-	**(25)**
Pass Through NV-DEPT OF PUBLIC SAFETY -Occupant Protection Incentive Grants - Contract No.: JF-2014-UNR-00011	20.602	330	-	-	-	-	-	-	-	-	**330**
Pass Through Nv-Dept of Public Safety -State Traffic Safety Information System Improvement Grants - Contract No.: 23-408TR-8	20.610	-	11,913	-	-	-	-	-	-	-	**11,913**

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
Highway Safety Cluster											
Pass Through Nv-Dept of Public Safety -Incentive Grant Program to Increase Motorcyclist Safety - Contract No.: TS-2014-UNLV-00177	20.612	-	12,534	-	-	-	-	-	-	-	**12,534**
Total for National Highway Traffic Safety Administration (		**33,861**	**225,583**	-	-	-	-	-	-	-	**259,444**
Total for Department Of Transportation		**33,861**	**225,583**	-	-	-	-	-	-	-	**259,444**
Highway Safety Cluster		**$33,861**	**$225,583**	-	-	-	-	-	-	-	**$259,444**
JAG Program Cluster											
Department Of Justice											
Bureau Of Justice Assistance											
Pass Through NV-DEPT OF PUBLIC SAFETY -Edward Byrne Memorial Justice Assistance Grant Program - Contract No.: 12-JAG-02	16.738	6,766	-	-	-	-	-	-	-	-	**6,766**
Pass Through NV-DEPT OF PUBLIC SAFETY -Edward Byrne Memorial Justice Assistance Grant Program - Contract No.: 13-JAG-02	16.738	19,055	-	-	-	-	-	-	-	-	**19,055**
Total for Bureau Of Justice Assistance		**25,821**	-	-	-	-	-	-	-	-	**25,821**
Total for Department Of Justice		**25,821**	-	-	-	-	-	-	-	-	**25,821**
JAG Program Cluster		**$25,821**	-	-	-	-	-	-	-	-	**$25,821**

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
Medicaid Cluster											
Department Of Health And Human Services											
Centers For Medicare And Medicaid Services											
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Medical Assistance Program - Contract No.: 12313	93.778	3,908	-	-	-	-	-	-	-	-	**3,908**
Total for Centers For Medicare And Medicaid Services		**3,908**	-	-	-	-	-	-	-	-	**3,908**
Total for Department Of Health And Human Services		**3,908**	-	-	-	-	-	-	-	-	**3,908**
Medicaid Cluster		**$3,908**	-	-	-	-	-	-	-	-	**$3,908**

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
Other Federal Assistance											
Corporation For National And Community Service											
Corporation For National And Community Service											
Direct -Retired and Senior Volunteer Program	94.002	115,626	-	-	-	-	-	-	-	-	**115,626**
Total for Corporation For National And Community Servic		**115,626**	-	-	-	-	-	-	-	-	**115,626**
Total for Corporation For National And Community Service		**115,626**	-	-	-	-	-	-	-	-	**115,626**
Department Of Agriculture											
Agricultural Research Service											
Direct -Agricultural Research_Basic and Applied Research	10.001	1,538	-	-	-	-	-	-	-	-	**1,538**
Total for Agricultural Research Service		**1,538**	-	-	-	-	-	-	-	-	**1,538**
Natural Resources Conservation Service											
Direct -Environmental Quality Incentives Program	10.912	23,474	-	-	-	-	-	-	-	-	**23,474**
Total for Natural Resources Conservation Service		**23,474**	-	-	-	-	-	-	-	-	**23,474**
Agricultural Marketing Service											
Pass Through Nevada Dept of Agriculture -Specialty Crop Block Grant Program - Farm Bill - Contract No.: 12-28-B-1081	10.170	-	-	-	-	-	-	-	3,328	-	**3,328**
Pass Through Nevada Dept of Agriculture -Specialty Crop Block Grant Program - Farm Bill - Contract No.: 12-25-B-1241	10.170	-	-	-	-	-	-	-	17,370	-	**17,370**
Pass Through Nv-Dept of Agriculture -Specialty Crop Block Grant Program - Farm Bill - Contract No.: 12-25B1474 SCB131004	10.170	-	9,395	-	-	-	-	-	-	-	**9,395**
Pass Through NV-DEPT OF AGRICUTURE -Specialty Crop Block Grant Program - Farm Bill - Contract No.: SCB 1110-03	10.170	2,001	-	-	-	-	-	-	-	-	**2,001**

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
Other Federal Assistance											
Pass Through NV-DEPT OF AGRICUTURE -Specialty Crop Block Grant Program - Farm Bill - Contract No.: SCB 1410-08	10.170	2,557	-	-	-	-	-	-	-	-	**2,557**
Total for Agricultural Marketing Service		**4,558**	**9,395**	-	-	-	-	-	**20,698**	-	**34,651**
National Institute Of Food And Agriculture											
Direct -Agriculture and Food Research Initiative (AFRI)	10.310	199,311	-	-	-	-	-	-	-	-	**199,311**
Direct -Beginning Farmer and Rancher Development Program	10.311	323,214	-	-	-	-	-	-	-	-	**323,214**
Direct -Cooperative Extension Service	10.500	1,619,733	-	-	-	-	-	-	-	-	**1,619,733**
Pass Through KANSAS STATE UNIVERSITY - Cooperative Extension Service - Contract No.: S13054	10.500	17,322	-	-	-	-	-	-	-	-	**17,322**
Pass Through KANSAS STATE UNIVERSITY - Cooperative Extension Service - Contract No.: S13130	10.500	27,557	-	-	-	-	-	-	-	-	**27,557**
Pass Through KANSAS STATE UNIVERSITY - Cooperative Extension Service - Contract No.: S13176	10.500	9,984	-	-	-	-	-	-	-	-	**9,984**
Pass Through NATIONAL 4H COUNCIL -Cooperative Extension Service - Contract No.: 2011-MU-MU-26	10.500	(8)	-	-	-	-	-	-	-	-	**(8)**
Pass Through NATIONAL 4H COUNCIL -Cooperative Extension Service - Contract No.: OSP-15174NC	10.500	19,422	-	-	-	-	-	-	-	-	**19,422**
Pass Through UNIVERSITY OF GEORGIA -Cooperative Extension Service - Contract No.: RE580-381/4942126	10.500	16,325	-	-	-	-	-	-	-	-	**16,325**
Pass Through UNIVERSITY OF KENTUCKY -Cooperative Extension Service - Contract No.: 3048107987-11-347	10.500	2,008	-	-	-	-	-	-	-	-	**2,008**
Pass Through UNIVERSITY OF WYOMING -Cooperative Extension Service - Contract No.: 1001381	10.500	665	-	-	-	-	-	-	-	-	**665**
Pass Through UNIVERSITY OF WYOMING -Cooperative Extension Service - Contract No.: 1002139	10.500	8,332	-	-	-	-	-	-	-	-	**8,332**

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
Other Federal Assistance											
Pass Through UNIVERSITY OF WYOMING -Cooperative Extension Service - Contract No.: 1001769	10.500	8,974	-	-	-	-	-	-	-	-	**8,974**
Pass Through UTAH STATE UNIVERSITY -Cooperative Extension Service - Contract No.: 110897005	10.500	19,687	-	-	-	-	-	-	-	-	**19,687**
Pass Through WASHINGTON STATE UNIVERSITY - Cooperative Extension Service - Contract No.: PROJECT 10570 #8	10.500	396	-	-	-	-	-	-	-	-	**396**
Pass Through WASHINGTON STATE UNIVERSITY - Cooperative Extension Service - Contract No.: 108815 G003209	10.500	44,573	-	-	-	-	-	-	-	-	**44,573**
Total for National Institute Of Food And Agriculture		**2,317,494**	-	-	-	-	-	-	-	-	**2,317,494**
Rural Business-cooperative Service											
Pass Through RENO SPARKS INDIAN COLONY -Rural Business Enterprise Grants - Contract No.: OSP-1303011	10.769	20,320	-	-	-	-	-	-	-	-	**20,320**
Total for Rural Business-cooperative Service		**20,320**	-	-	-	-	-	-	-	-	**20,320**
Departmental Management											
Direct -Outreach and Assistance for Socially Disadvantaged Farmers and Ranchers	10.443	145,502	-	-	-	-	-	-	-	-	**145,502**
Total for Departmental Management		**145,502**	-	-	-	-	-	-	-	-	**145,502**
Risk Management Agency											
Direct -Crop Insurance Education in Targeted States	10.458	298,291	-	-	-	-	-	-	-	-	**298,291**
Total for Risk Management Agency		**298,291**	-	-	-	-	-	-	-	-	**298,291**
Food And Nutrition Service											
Pass Through National Survey Health & Development - Special Supplemental Nutrition Program for Women, Infants, and Children - Contract No.: S-14181	10.557	-	8,169	-	-	-	-	-	-	-	**8,169**

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
Other Federal Assistance											
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Special Supplemental Nutrition Program for Women, Infants, and Children - Contract No.: HD 13133	10.557	2,674	-	-	-	-	-	-	-	-	**2,674**
Pass Through NV-DEPT OF EDUCATION -Child and Adult Care Food Program - Contract No.: OSP-1131160	10.558	89,787	-	-	-	-	-	-	-	-	**89,787**
Pass Through NV-DEPT OF AGRICUTURE -Farm to School Grant Program - Contract No.: F2S-1303-01	10.575	2,073	-	-	-	-	-	-	-	-	**2,073**
Total for Food And Nutrition Service		**94,533**	**8,169**	-	-	-	-	-	-	-	**102,702**
Foreign Agricultural Service											
Direct -Cochran Fellowship Program-International Training-Foreign Participant	10.962	25,042	-	-	-	-	-	-	-	-	**25,042**
Total for Foreign Agricultural Service		**25,042**	-	-	-	-	-	-	-	-	**25,042**
Forest Service											
Direct -Cooperative Forestry Assistance	10.664	6,977	501,973	-	-	-	-	-	-	-	**508,950**
Pass Through NV-DEPT OF CONSERVATION NATURAL RESOURCES -Cooperative Forestry Assistance - Contract No.: USDA/UF/13/07	10.664	904	-	-	-	-	-	-	-	-	**904**
Direct -Forest Products Lab: Technology Marketing Unit (TMU)	10.674	86,905	-	-	-	-	-	-	-	-	**86,905**
Total for Forest Service		**94,787**	**501,973**	-	-	-	-	-	-	-	**596,760**
Total for Department Of Agriculture		**3,025,539**	**519,537**	-	-	-	-	-	**20,698**	-	**3,565,774**
Department Of Commerce											
Economic Development Administration											
Direct -Economic Development_Support for Planning Organizations	11.302	22,783	-	-	-	-	-	-	-	-	**22,783**
Direct -Economic Development_Technical Assistance	11.303	112,722	-	-	-	-	-	-	-	-	**112,722**

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
Other Federal Assistance											
Total for Economic Development Administration		**135,505**	-	-	-	-	-	-	-	-	**135,505**
National Institute Of Standards And Technology (nist)											
Direct -Manufacturing Extension Partnership	11.611	-	-	-	-	-	-	-	-	1,047,016	**1,047,016**
Total for National Institute Of Standards And Technology (		-	-	-	-	-	-	-	-	**1,047,016**	**1,047,016**
Total for Department Of Commerce		**135,505**	-	-	-	-	-	-	-	**1,047,016**	**1,182,522**
Department Of Defense											
National Security Agency											
Direct -Information Security Grant Program	12.902	-	10,084	-	-	-	-	-	-	-	**10,084**
Total for National Security Agency		-	**10,084**	-	-	-	-	-	-	-	**10,084**
Total for Department Of Defense		-	**10,084**	-	-	-	-	-	-	-	**10,084**
Department Of Education											
Office Of Vocational And Adult Education											
Direct -Adult Education - Basic Grants to States	84.002	-	-	-	-	-	-	1,346,390	-	-	**1,346,390**
Pass Through Nevada Dept of Ed -Adult Education - Basic Grants to States - Contract No.: 14-608-45000	84.002	-	-	-	-	-	-	-	502,384	-	**502,384**
Pass Through NV DEPARTMENT OF EDUCATION -Adult Education - Basic Grants to States - Contract No.: 14-608-42000	84.002	-	-	-	-	1,187,758	-	-	-	-	**1,187,758**
Pass Through NV DEPARTMENT OF EDUCATION -Adult Education - Basic Grants to States - Contract No.: 13-607-42000	84.002	-	-	-	-	456	-	-	-	-	**456**
Pass Through NV DEPARTMENT OF EDUCATION -Adult Education - Basic Grants to States - Contract No.: 13-608-42005	84.002	-	-	-	-	495	-	-	-	-	**495**

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
Other Federal Assistance											
Pass Through NV DEPARTMENT OF EDUCATION -Adult Education - Basic Grants to States - Contract No.: 14-607-42000	84.002	-	-	-	-	97,365	-	-	-	-	**97,365**
Pass Through NV DEPARTMENT OF EDUCATION -Adult Education - Basic Grants to States - Contract No.: 13-608-42000	84.002	-	-	-	-	7,087	-	-	-	-	**7,087**
Pass Through NV Dept of ED -Adult Education - Basic Grants to States - Contract No.: 14-607-43000	84.002	-	-	-	-	-	101,651	-	-	-	**101,651**
Pass Through NV Dept of ED -Adult Education - Basic Grants to States - Contract No.: 14-608-43000	84.002	-	-	-	-	-	237,494	-	-	-	**237,494**
Pass Through NV Dept of ED -Adult Education - Basic Grants to States - Contract No.: 13-608-43000	84.002	-	-	-	-	-	11,389	-	-	-	**11,389**
Direct -Career and Technical Education -- Basic Grants to States	84.048	-	-	-	-	-	-	523,503	-	-	**523,503**
Pass Through Nevada Dept of Ed -Career and Technical Education -- Basic Grants to States - Contract No.: 14-636-45000	84.048	-	-	-	-	-	-	-	134,432	-	**134,432**
Pass Through Nevada Dept of Ed -Career and Technical Education -- Basic Grants to States - Contract No.: 14-631-45000	84.048	-	-	-	-	-	-	-	205,279	-	**205,279**
Pass Through NV DEPARTMENT OF EDUCATION - Career and Technical Education -- Basic Grants to States - Contract No.: 14-636-42000	84.048	-	-	-	-	147,957	-	-	-	-	**147,957**
Pass Through NV DEPARTMENT OF EDUCATION - Career and Technical Education -- Basic Grants to States - Contract No.: 14-637-42000	84.048	-	-	-	-	14,808	-	-	-	-	**14,808**
Pass Through NV DEPARTMENT OF EDUCATION - Career and Technical Education -- Basic Grants to States - Contract No.: 13-631-42000	84.048	-	-	-	-	144	-	-	-	-	**144**
Pass Through NV DEPARTMENT OF EDUCATION - Career and Technical Education -- Basic Grants to States - Contract No.: 14-631-42000	84.048	-	-	-	-	1,301,143	-	-	-	-	**1,301,143**
Pass Through NV DEPARTMENT OF EDUCATION - Career and Technical Education -- Basic Grants to States - Contract No.: 13-636-42000	84.048	-	-	-	-	407	-	-	-	-	**407**

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
Other Federal Assistance											
Pass Through NV DEPARTMENT OF EDUCATION - Career and Technical Education -- Basic Grants to States - Contract No.: 13-637-42000	84.048	-	-	-	-	6,757	-	-	-	-	**6,757**
Pass Through NV Dept of ED -Career and Technical Education -- Basic Grants to States - Contract No.: 13-631-43000	84.048	-	-	-	-	-	10,251	-	-	-	**10,251**
Pass Through NV Dept of ED -Career and Technical Education -- Basic Grants to States - Contract No.: 14-631-43000	84.048	-	-	-	-	-	100,517	-	-	-	**100,517**
Pass Through NV Dept of ED -Tech-Prep Education - Contract No.: 14-636-43000	84.243	-	-	-	-	-	84,815	-	-	-	**84,815**
Total for Office Of Vocational And Adult Education		-	-	-	-	**2,764,377**	**546,116**	**1,869,893**	**842,095**	-	**6,022,481**
Office Of Elementary And Secondary Education											
Pass Through NV-DEPT OF EDUCATION -Title I Grants to Local Educational Agencies - Contract No.: 14-633-40000	84.010	49,878	-	-	-	-	-	-	-	-	**49,878**
Direct -English Language Acquisition State Grants	84.365	345,740	-	-	-	-	-	-	-	-	**345,740**
Pass Through NV-DEPT OF EDUCATION -English Language Acquisition State Grants - Contract No.: 14-658-06000	84.365	48,633	-	-	-	-	-	-	-	-	**48,633**
Pass Through Clark County School District -Mathematics and Science Partnerships - Contract No.: NONE	84.366	-	13,244	-	-	-	-	-	-	-	**13,244**
Pass Through NV-DEPT OF EDUCATION -Mathematics and Science Partnerships - Contract No.: 12-706-40002	84.366	4,366	-	-	-	-	-	-	-	-	**4,366**
Direct -Improving Teacher Quality State Grants	84.367	-	-	-	-	-	-	-	-	298,448	**298,448**
Pass Through National Writing Project -Improving Teacher Quality State Grants - Contract No.: 92-NV02-SEED2012	84.367	-	29,843	-	-	-	-	-	-	-	**29,843**
Pass Through UNIVERSITY OF CALIFORNIA BERKELEY -Improving Teacher Quality State Grants - Contract No.: 92-NV01-SEED2012	84.367	22,238	-	-	-	-	-	-	-	-	**22,238**

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
Other Federal Assistance											
Pass Through CLARK COUNTY SCHOOL DISTRICT - Striving Readers - Contract No.: PO 3000313217	84.371	51,282	-	-	-	-	-	-	-	-	**51,282**
Pass Through CLARK COUNTY SCHOOL DISTRICT - Striving Readers - Contract No.: PO 3000367184	84.371	111,911	-	-	-	-	-	-	-	-	**111,911**
Pass Through WASHOE COUNTY SCHOOL DISTRICT-NV -Striving Readers - Contract No.: PO 317812	84.371	28,523	-	-	-	-	-	-	-	-	**28,523**
Pass Through WASHOE COUNTY SCHOOL DISTRICT-NV -Striving Readers - Contract No.: PR#R641013	84.371	32,555	-	-	-	-	-	-	-	-	**32,555**
Total for Office Of Elementary And Secondary Education		**695,127**	**43,087**	-	-	-	-	-	-	**298,448**	**1,036,663**
Office Of Postsecondary Education											
Direct -TRIO Staff Training Program	84.103	-	359,274	-	-	-	-	-	-	-	**359,274**
Direct -Fund for the Improvement of Postsecondary Education	84.116	-	-	-	-	-	-	(5,308)	-	-	**(5,308)**
Direct -Gaining Early Awareness and Readiness for Undergraduate Programs	84.334	-	7,931,490	-	-	-	-	-	-	-	**7,931,490**
Pass Through NV-DEPT OF EDUCATION -Gaining Early Awareness and Readiness for Undergraduate Programs - Contract No.: 13-610-40002	84.334	-	-	-	-	-	-	-	-	24,438	**24,438**
Pass Through NV-DEPT OF EDUCATION -Gaining Early Awareness and Readiness for Undergraduate Programs - Contract No.: 13-610-40001	84.334	-	-	-	-	-	-	-	-	309,875	**309,875**
Pass Through NV-DEPT OF EDUCATION -Gaining Early Awareness and Readiness for Undergraduate Programs - Contract No.: 13-610-40000	84.334	-	-	-	-	-	-	-	-	97,713	**97,713**
Pass Through NV-DEPT OF EDUCATION -Gaining Early Awareness and Readiness for Undergraduate Programs - Contract No.: 14-610-40001	84.334	-	-	-	-	-	-	-	-	1,386,484	**1,386,484**
Pass Through NV-DEPT OF EDUCATION -Gaining Early Awareness and Readiness for Undergraduate Programs - Contract No.: 14-610-40002	84.334	-	-	-	-	-	-	-	-	32,834	**32,834**

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
Other Federal Assistance											
Pass Through NV-DEPT OF EDUCATION -Gaining Early Awareness and Readiness for Undergraduate Programs - Contract No.: 13-610-4000	84.334	-	-	-	-	-	-	-	-	317,178	**317,178**
Pass Through NV-DEPT OF EDUCATION -Gaining Early Awareness and Readiness for Undergraduate Programs - Contract No.: 14-610-40000	84.334	-	-	-	-	-	-	-	-	673,389	**673,389**
Direct -College Access Challenge Grant Program	84.378	-	-	-	-	-	-	-	-	420,393	**420,393**
Total for Office Of Postsecondary Education		-	**8,290,764**	-	-	-	-	**(5,308)**	-	**3,262,306**	**11,547,762**
Office Of Special Education And Rehabilitative Services											
Pass Through NV-DEPT OF EMPLOYMENT, TRAINING AND REHABILITATION -Special Education-Grants for Infants and Families - Contract No.: 1628-12-BVR.AM#3	84.181	42,941	-	-	-	-	-	-	-	-	**42,941**
Pass Through Nv-Dept of Health & Human Srvcs -Special Education-Grants for Infants and Families - Contract No.: 1902882-9CX-12	84.181	-	-	-	-	-	-	-	-	-	**-**
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Special Education-Grants for Infants and Families - Contract No.: OSP-1400803	84.181	755	-	-	-	-	-	-	-	-	**755**
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	942	-	-	-	-	-	-	-	-	**942**
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	1	-	-	-	-	-	-	-	-	**1**
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Assistive Technology - Contract No.: 19-001-80-9B9-13	84.224	4,483	-	-	-	-	-	-	-	-	**4,483**
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Assistive Technology - Contract No.: 19-001-85-9B9-14	84.224	85,920	-	-	-	-	-	-	-	-	**85,920**
Direct -Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	84.325	235,225	24,317	-	-	-	-	-	-	-	**259,542**

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
Other Federal Assistance											
Direct -Special Education_Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities	84.326	85,799	-	-	-	-	-	-	-	-	**85,799**
Pass Through UNIVERSITY OF CALIFORNIA BERKELEY -National Writing Project - Contract No.: 92-NV01 MOD#30	84.928	8,952	-	-	-	-	-	-	-	-	**8,952**
Total for Office Of Special Education And Rehabilitative Se		**465,018**	**24,318**	-	-	-	-	-	-	-	**489,336**
Office Of Innovation And Improvement											
Pass Through Ohio State University Research Foundation - Transition to Teaching - Contract No.: 60031733	84.350	-	83,527	-	-	-	-	-	-	-	**83,527**
Pass Through Ohio State University Research Foundation - Transition to Teaching - Contract No.: 60012518	84.350	-	4,425	-	-	-	-	-	-	-	**4,425**
Total for Office Of Innovation And Improvement		-	**87,951**	-	-	-	-	-	-	-	**87,951**
Office Of Educational Research And Improvement											
Pass Through NV-DEPT OF EDUCATION -Twenty-First Century Community Learning Centers - Contract No.: OSP-11306RJ	84.287	5,260	-	-	-	-	-	-	-	-	**5,260**
Pass Through NV-DEPT OF EDUCATION -Twenty-First Century Community Learning Centers - Contract No.: 71-230-74-2014	84.287	47,178	-	-	-	-	-	-	-	-	**47,178**
Pass Through WASHOE COUNTY SCHOOL DISTRICT-NV -Twenty-First Century Community Learning Centers - Contract No.: OSP-1400401	84.287	11,396	-	-	-	-	-	-	-	-	**11,396**
Pass Through WASHOE COUNTY SCHOOL DISTRICT-NV -Twenty-First Century Community Learning Centers - Contract No.: OSP-1305051	84.287	2,308	-	-	-	-	-	-	-	-	**2,308**
Total for Office Of Educational Research And Improvemen		**66,142**	-	-	-	-	-	-	-	-	**66,142**
Total for Department Of Education		**1,226,288**	**8,446,120**	-	-	**2,764,377**	**546,116**	**1,864,585**	**842,095**	**3,560,754**	**19,250,335**

Department Of Energy

CONTRACT - DEPARTMENT OF ENERGY

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
Other Federal Assistance											
Pass Through National Renewable Energy Lab -Contract - Department of Energy - Contract No.: ADJ-2 11809-12	81.000	-	100,000	-	-	-	-	-	-	-	**100,000**
Total for CONTRACT - DEPARTMENT OF ENERGY		-	**100,000**	-	-	-	-	-	-	-	**100,000**
Department Of Energy											
Pass Through NV-GOVERNORS OFFICE -State Energy Program - Contract No.: DE-EE0004471	81.041	142,602	-	-	-	-	-	-	-	-	**142,602**
Pass Through NATIONAL SECURITY TECHNOLOGIES - Office of Science Financial Assistance Program - Contract No.: 104778/TO#11	81.049	151,625	-	-	-	-	-	-	-	-	**151,625**
Pass Through QUEENS COLLEGE CUNY -Office of Science Financial Assistance Program - Contract No.: 47811-N	81.049	268,449	-	-	-	-	-	-	-	-	**268,449**
Direct -Renewable Energy Research and Development	81.087	268,861	39,484	-	-	-	27,570	41,323	-	-	**377,238**
Pass Through ARIZONA GEOLOGICAL SURVEY -ARRA-Renewable Energy Research and Development - Contract No.: NV-EE0002850	81.087	208,724	-	-	-	-	-	-	-	-	**208,724**
Pass Through NV-GOVERNORS OFFICE -State Energy Program Special Projects - Contract No.: DE-EE0005461	81.119	83,090	-	-	-	-	-	-	-	-	**83,090**
Total for Department Of Energy		**1,123,350**	**39,484**	-	-	-	**27,570**	**41,323**	-	-	**1,231,727**
Total for Department Of Energy		**1,123,350**	**139,484**	-	-	-	**27,570**	**41,323**	-	-	**1,331,727**
Department Of Health And Human Services											
Office Of The Secretary											
Pass Through NV-HEALTH INFORMATION EXCHANGE -ARRA-ARRA - State Grants to Promote Health Information Technology - Contract No.: OSP-1400123	93.719	152,558	-	-	-	-	-	-	-	-	**152,558**
Total for Office Of The Secretary		**152,558**	-	-	-	-	-	-	-	-	**152,558**
Administration For Children And Families											

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
Other Federal Assistance											
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	34,343	-	-	-	-	-	-	-	-	**34,343**
Pass Through YERINGTON PAIUTE TRIBE -Affordable Care Act (ACA) Tribal Maternal, Infant, and Early Childhood Home Visiting Program - Contract No.: AGREEMENT NO. 4	93.508	31,093	-	-	-	-	-	-	-	-	**31,093**
Pass Through Nevada Department of Health & Human Services -Community-Based Child Abuse Prevention Grants - Contract No.: 1262	93.590	-	28,702	-	-	-	-	-	-	-	**28,702**
Pass Through Nevada Department of Health & Human Services -Community-Based Child Abuse Prevention Grants - Contract No.: 1205	93.590	-	37,415	-	-	-	-	-	-	-	**37,415**
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Community-Based Child Abuse Prevention Grants - Contract No.: BA 3195	93.590	17,996	-	-	-	-	-	-	-	-	**17,996**
Direct -Head Start	93.600	2,345,769	-	-	-	-	-	-	-	-	**2,345,769**
Pass Through ACELERO LEARNING -Head Start - Contract No.: 1105015	93.600	143	-	-	-	-	-	-	-	-	**143**
Pass Through ACELERO LEARNING -Head Start - Contract No.: 1301073	93.600	2,329	-	-	-	-	-	-	-	-	**2,329**
Pass Through ACELERO LEARNING -Head Start - Contract No.: 1301078	93.600	10,000	-	-	-	-	-	-	-	-	**10,000**
Pass Through Acelero Learning -Head Start - Contract No.: NONE	93.600	-	9,848	-	-	-	-	-	-	-	**9,848**
Pass Through CHILDREN'S CABINET -Head Start - Contract No.: OSP-1201067	93.600	(3,090)	-	-	-	-	-	-	-	-	**(3,090)**
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Head Start - Contract No.: OSP-1131261	93.600	118,160	-	-	-	-	-	-	-	-	**118,160**
Pass Through Nv-Dept of Health & Human Srvcs - Children's Justice Grants to States - Contract No.: CJA-14-056	93.643	-	849	-	-	-	-	-	-	-	**849**

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
Other Federal Assistance											
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Children's Justice Grants to States - Contract No.: G-1101NVCJA1	93.643	(14)	-	-	-	-	-	-	-	-	**(14)**
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Children's Justice Grants to States - Contract No.: CJA-14-047	93.643	4,713	-	-	-	-	-	-	-	-	**4,713**
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Children's Justice Grants to States - Contract No.: CJA-13-047	93.643	6,902	-	-	-	-	-	-	-	-	**6,902**
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Stephanie Tubbs Jones Child Welfare Services Program - Contract No.: OSP-12209AP	93.645	18,831	-	-	-	-	-	-	-	-	**18,831**
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Stephanie Tubbs Jones Child Welfare Services Program - Contract No.: 13196	93.645	514,254	-	-	-	-	-	-	-	-	**514,254**
Pass Through Nevada Division of Child & Family Services - Child Welfare Research Training or Demonstration - Contract No.: 13198	93.648	-	443,492	-	-	-	-	-	-	-	**443,492**
Pass Through City of Las Vegas -Child Abuse and Neglect Discretionary Activities - Contract No.: 603217-14	93.670	-	2,375	-	-	-	-	-	-	-	**2,375**
Direct -ARRA-Early Head Start	93.709	(549)	-	-	-	-	-	-	-	-	**(549)**
Total for Administration For Children And Families		**3,100,881**	**522,682**	-	-	-	-	-	-	-	**3,623,563**
Health Resources And Services Administration											
Direct -Area Health Education Centers Point of Service Maintenance and Enhancement Awards	93.107	49,220	-	-	-	-	-	-	-	-	**49,220**
Direct -Maternal and Child Health Federal Consolidated Programs	93.110	506,248	-	-	-	-	-	-	-	-	**506,248**
Pass Through Southern NV Health District -Maternal and Child Health Federal Consolidated Programs - Contract No.: N/A	93.110	-	19,174	-	-	-	-	-	-	-	**19,174**
Pass Through UNIVERSITY OF CALIFORNIA-SAN FRANCISCO -AIDS Education and Training Centers - Contract No.: 6184SC	93.145	211,122	-	-	-	-	-	-	-	-	**211,122**

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
Other Federal Assistance											
Pass Through UNIVERSITY OF CALIFORNIA-SAN FRANCISCO -AIDS Education and Training Centers - Contract No.: 6184SC-07	93.145	34,141	-	-	-	-	-	-	-	-	**34,141**
Direct -Coordinated Services and Access to Research for Women, Infants, Children, and Youth	93.153	180,464	-	-	-	-	-	-	-	-	**180,464**
Direct -Geriatric Training for Physicians, Dentists and Behavioral/Mental Health Professionals	93.156	(70)	-	-	-	-	-	-	-	-	**(70)**
Direct -Grants to States for Loan Repayment Program	93.165	100,434	-	-	-	-	-	-	-	-	**100,434**
Direct -Graduate Psychology Education Program and Patient Navigator and Chronic Disease Prevention Program	93.191	100,968	-	-	-	-	-	-	-	-	**100,968**
Direct -State Rural Hospital Flexibility Program	93.241	495,122	-	-	-	-	-	-	-	-	**495,122**
Direct -Advanced Nursing Education Grant Program	93.247	208,883	-	-	-	-	-	-	-	-	**208,883**
Pass Through San Diego St Univ Research Fdn -Public Health Training Centers Program - Contract No.: 56483AP13647803212	93.249	-	21,936	-	-	-	-	-	-	-	**21,936**
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Universal Newborn Hearing Screening - Contract No.: OSP-1192092	93.251	12,229	-	-	-	-	-	-	-	-	**12,229**
Direct -Grants for Education, Prevention, and Early Detection of Radiogenic Cancers and Diseases	93.257	247,922	-	-	-	-	-	-	-	-	**247,922**
Direct -Small Rural Hospital Improvement Grant Program	93.301	127,303	-	-	-	-	-	-	-	-	**127,303**
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -State Primary Care Offices - Contract No.: HD12218	93.414	11,440	-	-	-	-	-	-	-	-	**11,440**
Direct -Affordable Care Act (ACA) Primary Care Residency Expansion Program	93.510	201,171	-	-	-	-	-	-	-	-	**201,171**
Direct -Area Health Education Centers Infrastructure Development Awards	93.824	147,563	-	-	-	-	-	-	-	-	**147,563**

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
Other Federal Assistance											
Direct -Grants for Primary Care Training and Enhancement	93.884	159,254	-	-	-	-	-	-	-	-	**159,254**
Direct -Grants to States for Operation of Offices of Rural Health	93.913	161,096	-	-	-	-	-	-	-	-	**161,096**
Pass Through NORTHERN NEVADA HOPES -HIV Care Formula Grants - Contract No.: OSP-1304010	93.917	7,052	-	-	-	-	-	-	-	-	**7,052**
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -HIV Care Formula Grants - Contract No.: HD 13133	93.917	8,022	-	-	-	-	-	-	-	-	**8,022**
Direct -PPHF-2012 Geriatric Education Centers	93.969	401,150	-	-	-	-	-	-	-	-	**401,150**
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Maternal and Child Health Services Block Grant to the States - Contract No.: 14327	93.994	1,064	-	-	-	-	-	-	-	-	**1,064**
Total for Health Resources And Services Administration		**3,371,799**	**41,110**	-	-	-	-	-	-	-	**3,412,909**
Centers For Disease Control And Prevention											
Pass Through NEVADA DEPARTMENT OF HEALTH AND HUMAN SERVICES -Public Health Emergency Preparedness - Contract No.: CDC 10-11A	93.069	-	-	-	18,469	-	-	-	-	-	**18,469**
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Public Health Emergency Preparedness - Contract No.: HD 13011-3	93.069	535,089	-	-	-	-	-	-	-	-	**535,089**
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Public Health Emergency Preparedness - Contract No.: HD 13011	93.069	44,412	-	-	-	-	-	-	-	-	**44,412**
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Public Health Emergency Preparedness - Contract No.: HD 13133	93.069	3,613	-	-	-	-	-	-	-	-	**3,613**
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Public Health Emergency Preparedness - Contract No.: HD 14384	93.069	47,429	-	-	-	-	-	-	-	-	**47,429**
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Public Health Emergency Preparedness - Contract No.: HD 12152L	93.069	(2,957)	-	-	-	-	-	-	-	-	**(2,957)**

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
Other Federal Assistance											
Direct -Environmental Public Health and Emergency Response	93.070	-	(13,464)	-	-	-	-	-	-	-	**(13,464)**
Direct -Birth Defects and Developmental Disabilities - Prevention and Surveillance	93.073	451,392	-	-	-	-	-	-	-	-	**451,392**
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Cooperative Agreements to Promote Adolescent Health through School-Based HIV/STD Prevention and School-Based Surveillance - Contract No.: HD 14170	93.079	43,786	-	-	-	-	-	-	-	-	**43,786**
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Project Grants and Cooperative Agreements for Tuberculosis Control Programs - Contract No.: S14274	93.116	33,381	-	-	-	-	-	-	-	-	**33,381**
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	-	-	-	-	-	-	-	-	**381**
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Project Grants and Cooperative Agreements for Tuberculosis Control Programs - Contract No.: HD 13120	93.116	60,779	-	-	-	-	-	-	-	-	**60,779**
Direct -Centers for Disease Control and Prevention_Investigations and Technical Assistance	93.283	36,491	-	-	-	-	-	-	-	-	**36,491**
Pass Through ASSOCIATION OF MATERNAL & CHILD HEALTH PROGRAMS -Centers for Disease Control and Prevention_Investigations and Technical Assistance - Contract No.: 2013-05-0521-02	93.283	13,437	-	-	-	-	-	-	-	-	**13,437**
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	(6,929)	-	-	-	-	-	-	-	-	**(6,929)**
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	1,274	-	-	-	-	-	-	-	-	**1,274**
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Centers for Disease Control and Prevention_Investigations and Technical Assistance - Contract No.: HD 14410	93.283	28,847	-	-	-	-	-	-	-	-	**28,847**

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
Other Federal Assistance											
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Centers for Disease Control and Prevention_Investigations and Technical Assistance - Contract No.: HD11188	93.283	137	-	-	-	-	-	-	-	-	**137**
Pass Through Southern NV Health District -Centers for Disease Control and Prevention_Investigations and Technical Assistance - Contract No.: 13148	93.283	-	13,930	-	-	-	-	-	-	-	**13,930**
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	180,655	-	-	-	-	-	-	-	-	**180,655**
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	93,678	-	-	-	-	-	-	-	-	**93,678**
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	53,352	-	-	-	-	-	-	-	-	**53,352**
Pass Through Southern NV Health District -PPHF 2012: Community Transformation Grants -Small Communities Program financed solely by 2012 Public Prevention and Health Funds - Contract No.: N/A	93.737	-	18,320	-	-	-	-	-	-	-	**18,320**
Pass Through Nv-Dept of Health & Human Srvcs - Assistance Programs for Chronic Disease Prevention and Control - Contract No.: N/A	93.945	-	9,018	-	-	-	-	-	-	-	**9,018**
Total for Centers For Disease Control And Prevention		**1,618,246**	**27,804**	-	**18,469**	-	-	-	-	-	**1,664,519**
Substance Abuse And Mental Health Services Administration											
Direct -Substance Abuse and Mental Health Services_Projects of Regional and National Significance	93.243	739,027	-	-	-	-	-	-	-	-	**739,027**
Pass Through EDUCATIONAL DEVELOPMENT CENTER -Substance Abuse and Mental Health Services_Projects of Regional and National Significance - Contract No.: 11210 UNR_011	93.243	709,904	-	-	-	-	-	-	-	-	**709,904**

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
Other Federal Assistance											
Pass Through EDUCATIONAL DEVELOPMENT CENTER -Substance Abuse and Mental Health Services_Projects of Regional and National Significance - Contract No.: 11210 UNR_010	93.243	559,694	-	-	-	-	-	-	-	-	**559,694**
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	5,568	-	-	-	-	-	-	-	-	**5,568**
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	2,858	-	-	-	-	-	-	-	-	**2,858**
Pass Through UNIVERSITY OF CALIFORNIA LOS ANGELES -Substance Abuse and Mental Health Services_Projects of Regional and National Significance - Contract No.: 2000 G QF265	93.243	72,923	-	-	-	-	-	-	-	-	**72,923**
Pass Through UNIVERSITY OF UTAH -Substance Abuse and Mental Health Services_Projects of Regional and National Significance - Contract No.: 10029147-01	93.243	222,014	-	-	-	-	-	-	-	-	**222,014**
Pass Through PYRAMID LAKE PAIUTE TRIBE -Drug-Free Communities Support Program Grants - Contract No.: OSP-1208024A	93.276	1,205	-	-	-	-	-	-	-	-	**1,205**
Pass Through PYRAMID LAKE PAIUTE TRIBE -Drug-Free Communities Support Program Grants - Contract No.: OSP-1208024	93.276	2,227	-	-	-	-	-	-	-	-	**2,227**
Pass Through PYRAMID LAKE PAIUTE TRIBE -Drug-Free Communities Support Program Grants - Contract No.: OSP-1208024B	93.276	19,975	-	-	-	-	-	-	-	-	**19,975**
Pass Through STATE OF WASHINGTON -Block Grants for Community Mental Health Services - Contract No.: 1365-70068/TASK J	93.958	21,843	-	-	-	-	-	-	-	-	**21,843**
Pass Through STATE OF WASHINGTON -Block Grants for Community Mental Health Services - Contract No.: 1365-70068/TASK F	93.958	7,777	-	-	-	-	-	-	-	-	**7,777**
Pass Through STATE OF WASHINGTON -Block Grants for Community Mental Health Services - Contract No.: 1365-70068/TASK D	93.958	2,293	-	-	-	-	-	-	-	-	**2,293**

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
Other Federal Assistance											
Pass Through STATE OF WASHINGTON -Block Grants for Community Mental Health Services - Contract No.: 1365-70068/TASK C-2	93.958	646	-	-	-	-	-	-	-	-	**646**
Pass Through FRONTIER COMMUNITY COALITION - Block Grants for Prevention and Treatment of Substance Abuse - Contract No.: OSP-15171DY	93.959	1,372	-	-	-	-	-	-	-	-	**1,372**
Pass Through FRONTIER COMMUNITY COALITION - Block Grants for Prevention and Treatment of Substance Abuse - Contract No.: 14014PX200	93.959	33,551	-	-	-	-	-	-	-	-	**33,551**
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Block Grants for Prevention and Treatment of Substance Abuse - Contract No.: 13111AD	93.959	11,190	-	-	-	-	-	-	-	-	**11,190**
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Block Grants for Prevention and Treatment of Substance Abuse - Contract No.: 14186AD	93.959	138,777	-	-	-	-	-	-	-	-	**138,777**
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Block Grants for Prevention and Treatment of Substance Abuse - Contract No.: 14187AD	93.959	165,807	-	-	-	-	-	-	-	-	**165,807**
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Block Grants for Prevention and Treatment of Substance Abuse - Contract No.: 13187AD	93.959	17,826	-	-	-	-	-	-	-	-	**17,826**
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Block Grants for Prevention and Treatment of Substance Abuse - Contract No.: 14111AD	93.959	211,026	-	-	-	-	-	-	-	-	**211,026**
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Block Grants for Prevention and Treatment of Substance Abuse - Contract No.: 13186AD	93.959	12,184	-	-	-	-	-	-	-	-	**12,184**
Pass Through STATE OF WASHINGTON -Block Grants for Prevention and Treatment of Substance Abuse - Contract No.: 1365-70068/TASK B	93.959	81,515	-	-	-	-	-	-	-	-	**81,515**
Pass Through STATE OF WASHINGTON -Block Grants for Prevention and Treatment of Substance Abuse - Contract No.: 1365-70068/TASK E	93.959	243,762	-	-	-	-	-	-	-	-	**243,762**
Pass Through STATE OF WASHINGTON -Block Grants for Prevention and Treatment of Substance Abuse - Contract No.: 1365-70068/TASK K	93.959	55,333	-	-	-	-	-	-	-	-	**55,333**

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
Other Federal Assistance											
Pass Through STATE OF WASHINGTON -Block Grants for Prevention and Treatment of Substance Abuse - Contract No.: 1165-25537-03	93.959	(14)	-	-	-	-	-	-	-	-	**(14)**
Pass Through STATE OF WASHINGTON -Block Grants for Prevention and Treatment of Substance Abuse - Contract No.: 1365-70068/TASK 8	93.959	1,000	-	-	-	-	-	-	-	-	**1,000**
Pass Through STATE OF WASHINGTON -Block Grants for Prevention and Treatment of Substance Abuse - Contract No.: 1365-70068/TASK C	93.959	148,978	-	-	-	-	-	-	-	-	**148,978**
Pass Through UNIVERSITY OF UTAH -Block Grants for Prevention and Treatment of Substance Abuse - Contract No.: 10035578-01	93.959	1,362	-	-	-	-	-	-	-	-	**1,362**
Total for Substance Abuse And Mental Health Services Ad		**3,491,619**	-	-	-	-	-	-	-	-	**3,491,619**
National Institutes Of Health											
Direct -Trans-NIH Research Support	93.310	-	123,484	-	-	-	-	-	-	-	**123,484**
Direct -Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	-	216,967	-	-	-	-	-	-	-	**216,967**
Total for National Institutes Of Health		-	**340,451**	-	-	-	-	-	-	-	**340,451**
Centers For Medicare And Medicaid Services											
Pass Through REGIONAL EMERGENCY MEDICAL SERVICES AUTHORITY -Health Care Innovation Awards (HCIA) - Contract No.: OSP-1305022	93.610	61,342	-	-	-	-	-	-	-	-	**61,342**
Total for Centers For Medicare And Medicaid Services		**61,342**	-	-	-	-	-	-	-	-	**61,342**
Administration For Community Living											
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	2,578	-	-	-	-	-	-	-	-	**2,578**

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
Other Federal Assistance											
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Special Programs for the Aging_Title III, Part D_Disease Prevention and Health Promotion Services - Contract No.: 18-015-32-DX-14	93.043	36,517	-	-	-	-	-	-	-	-	**36,517**
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	4,769	-	-	-	-	-	-	-	-	**4,769**
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	(220)	-	-	-	-	-	-	-	-	**(220)**
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	1,724	-	-	-	-	-	-	-	-	**1,724**
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -National Family Caregiver Support, Title III, Part E - Contract No.: 18-015-45-EX-14	93.052	101,881	-	-	-	-	-	-	-	-	**101,881**
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Developmental Disabilities Basic Support and Advocacy Grants - Contract No.: 1204XF3154	93.630	30,228	-	-	-	-	-	-	-	-	**30,228**
Direct -University Centers for Excellence in Developmental Disabilities Education, Research, and Service	93.632	506,917	-	-	-	-	-	-	-	-	**506,917**
Total for Administration For Community Living		**684,396**	-	-	-	-	-	-	-	-	**684,396**
Total for Department Of Health And Human Services		**12,480,841**	**932,047**	-	**18,469**	-	-	-	-	-	**13,431,357**
Department Of Homeland Security											
Department Of Homeland Security											
Pass Through NV-DEPT OF PUBLIC SAFETY -Hazard Mitigation Grant - Contract No.: EMF-2010-GR-1016	97.039	23,174	-	-	-	-	-	-	-	-	**23,174**
Pass Through NV-DEPT OF PUBLIC SAFETY -Hazard Mitigation Grant - Contract No.: 1629-MC-003/97039M6	97.039	(4)	-	-	-	-	-	-	-	-	**(4)**
Pass Through NV-DEPT OF PUBLIC SAFETY -Emergency Management Performance Grants - Contract No.: 9704212	97.042	48,762	-	-	-	-	-	-	-	-	**48,762**

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
Other Federal Assistance											
Pass Through NV-DEPT OF PUBLIC SAFETY -Emergency Management Performance Grants - Contract No.: 9704709-2000	97.042	2,702	-	-	-	-	-	-	-	-	**2,702**
Pass Through NV-DEPT OF PUBLIC SAFETY -Emergency Management Performance Grants - Contract No.: 9704213	97.042	22,270	-	-	-	-	-	-	-	-	**22,270**
Pass Through NV-DEPT OF PUBLIC SAFETY -Pre-Disaster Mitigation - Contract No.: PDMC-PL-09-NV2012007	97.047	223,558	-	-	-	-	-	-	-	-	**223,558**
Pass Through NV-DEPT OF PUBLIC SAFETY -Pre-Disaster Mitigation - Contract No.: 9704710/PDMC	97.047	9,790	-	-	-	-	-	-	-	-	**9,790**
Pass Through NV Dept of Emergency Mgmt -Homeland Security Grant Program - Contract No.: 97067HL9	97.067	-	77,371	-	-	-	-	-	-	-	**77,371**
Pass Through NV-DEPT OF PUBLIC SAFETY -Homeland Security Grant Program - Contract No.: 97067HSO	97.067	(60)	-	-	-	-	-	-	-	-	**(60)**
Pass Through NV-DEPT OF PUBLIC SAFETY -Homeland Security Grant Program - Contract No.: 9706HS0	97.067	(205)	-	-	-	-	-	-	-	-	**(205)**
Direct -Earthquake Consortium	97.082	50,973	-	-	-	-	-	-	-	-	**50,973**
Total for Department Of Homeland Security		**380,961**	**77,371**	-	-	-	-	-	-	-	**458,332**
CONTRACT - DEPARTMENT OF HOMELAND SECURITY											
Direct -Contract - Department of Homeland Security	97.000	-	79,491	-	-	-	-	-	-	-	**79,491**
Pass Through Louisiana St Univ -Contract - Department of Homeland Security - Contract No.: 00081039	97.000	-	18,100	-	-	-	-	-	-	-	**18,100**
Pass Through Louisiana St Univ -Contract - Department of Homeland Security - Contract No.: 00076734	97.000	-	18,746	-	-	-	-	-	-	-	**18,746**
Total for CONTRACT - DEPARTMENT OF HOMELAND		-	**116,337**	-	-	-	-	-	-	-	**116,337**
Total for Department Of Homeland Security		**380,961**	**193,708**	-	-	-	-	-	-	-	**574,669**

Department Of Housing And Urban Development

Office Of Community Planning And Development

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
Other Federal Assistance											
Direct -Economic Development Initiative-Special Project, Neighborhood Initiative and Miscellaneous Grants	14.251	231,463	-	-	-	-	-	-	-	-	**231,463**
Total for Office Of Community Planning And Development		**231,463**	-	-	-	-	-	-	-	-	**231,463**
Office Of Healthy Homes And Lead Hazard Control											
Pass Through CITY OF HENDERSON -Lead-Based Paint Hazard Control in Privately-Owned Housing - Contract No.: 51413326	14.900	-	154,542	-	-	-	-	-	-	-	**154,542**
Direct -Healthy Homes Technical Studies Grants	14.906	-	110,863	-	-	-	-	-	-	-	**110,863**
Total for Office Of Healthy Homes And Lead Hazard Contr		-	**265,405**	-	-	-	-	-	-	-	**265,405**
Office Of Sustainable Housing And Community											
Pass Through CITY OF HENDERSON -Sustainable Communities Regional Planning Grant Program - Contract No.: FR-5500-N-30	14.703	-	13,599	-	-	-	-	-	-	-	**13,599**
Total for Office Of Sustainable Housing And Community		-	**13,599**	-	-	-	-	-	-	-	**13,599**
Total for Department Of Housing And Urban Development		**231,463**	**279,004**	-	-	-	-	-	-	-	**510,467**
Department Of Justice											
Violence Against Women Office											
Direct -Grants to Reduce Domestic Violence, Dating Violence, Sexual Assault, and Stalking on Campus	16.525	-	23,893	-	-	-	-	-	-	-	**23,893**
Total for Violence Against Women Office		-	**23,893**	-	-	-	-	-	-	-	**23,893**
Office Of Victims Of Crime											
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Crime Victim Assistance - Contract No.: VOCA13-094	16.575	81,075	-	-	-	-	-	-	-	-	**81,075**
Pass Through STEP2 -Crime Victim Assistance - Contract No.: 1207064	16.575	(283)	-	-	-	-	-	-	-	-	**(283)**

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
Other Federal Assistance											
Total for Office Of Victims Of Crime		**80,792**	-	-	-	-	-	-	-	-	**80,792**
Office Of Juvenile Justice And Delinquency Prevention											
Pass Through HOME BUILDERS INSTITUTE -Juvenile Mentoring Program - Contract No.: 2009-JU-FX-0002	16.726	7,301	-	-	-	-	-	-	-	-	**7,301**
Pass Through NATIONAL 4H COUNCIL -Juvenile Mentoring Program - Contract No.: 2013-OJJDP-NMPIV-430	16.726	15,630	-	-	-	-	-	-	-	-	**15,630**
Pass Through NATIONAL 4H COUNCIL -Juvenile Mentoring Program - Contract No.: 2012OJJDP-NMPIII-330	16.726	42,191	-	-	-	-	-	-	-	-	**42,191**
Pass Through NATIONAL 4H COUNCIL -Juvenile Mentoring Program - Contract No.: OJJDP2013-JU-FX-0022	16.726	17,257	-	-	-	-	-	-	-	-	**17,257**
Pass Through NATIONAL 4H COUNCIL -Juvenile Mentoring Program - Contract No.: 2012-JU-FX-0016	16.726	35,402	-	-	-	-	-	-	-	-	**35,402**
Pass Through NATIONAL 4H COUNCIL -Tribal Youth Program - Contract No.: 2011-TY-FX-0031	16.731	1,680	-	-	-	-	-	-	-	-	**1,680**
Total for Office Of Juvenile Justice And Delinquency Preve		**119,461**	-	-	-	-	-	-	-	-	**119,461**
Total for Department Of Justice		**200,253**	**23,893**	-	-	-	-	-	-	-	**224,146**
Department Of Labor											
Employment Training Administration											
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-1203053	17.275	1,842	-	-	-	-	-	-	-	-	**1,842**
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	37,343	-	-	-	-	-	-	-	-	**37,343**
Direct -Trade Adjustment Assistance Community College and Career Training (TAACCCT) Grants	17.282	-	-	-	-	1,427,041	223,897	563,533	-	-	**2,214,471**
Total for Employment Training Administration		**39,185**	-	-	-	**1,427,041**	**223,897**	**563,533**	-	-	**2,253,656**

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
Other Federal Assistance											
Total for Department Of Labor		**39,185**	-	-	-	**1,427,041**	**223,897**	**563,533**	-	-	**2,253,656**
Department Of State											
Bureau Of Educational And Cultural Affairs											
Direct -Academic Exchange Programs - Scholars	19.401	4,499	-	-	-	-	-	-	-	-	**4,499**
Pass Through INTERNATIONAL RESEARCH & EXCHANGES BOARD -Academic Exchange Programs - Teachers - Contract No.: FY13-TEA-UNR-01	19.408	176,760	-	-	-	-	-	-	-	-	**176,760**
Total for Bureau Of Educational And Cultural Affairs		**181,259**	-	-	-	-	-	-	-	-	**181,259**
Total for Department Of State		**181,259**	-	-	-	-	-	-	-	-	**181,259**
Department Of The Interior											
CONTRACT - DEPT OF THE INTERIOR											
Direct -Contract - Dept of the Interior	15.000	-	7,966	-	-	-	-	-	-	-	**7,966**
Total for CONTRACT - DEPT OF THE INTERIOR		-	**7,966**	-	-	-	-	-	-	-	**7,966**
Bureau Of Land Management											
Direct -National Fire Plan - Wildland Urban Interface Community Fire Assistance	15.228	41,228	-	-	-	-	-	-	-	-	**41,228**
Direct -Fish, Wildlife and Plant Conservation Resource Management	15.231	140,072	353	-	-	-	-	-	-	-	**140,425**
Direct -Wildland Fire Research and Studies Program	15.232	4,877	-	-	-	-	-	-	-	-	**4,877**
Direct -Southern Nevada Public Land Management	15.235	-	76,824	-	-	9,500	-	-	-	-	**86,324**
Direct -Challenge Cost Share	15.238	478	-	-	-	-	-	-	-	-	**478**
Total for Bureau Of Land Management		**186,655**	**77,177**	-	-	**9,500**	-	-	-	-	**273,332**
National Park Service											

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
Other Federal Assistance											
Direct -Rivers, Trails and Conservation Assistance	15.921	-	-	-	-	-	-	675	-	-	**675**
Total for National Park Service		-	-	-	-	-	-	**675**	-	-	**675**
Bureau Of Reclamation											
Pass Through National Fish & Wildlife Foundation - Providing Water to At-Risk Natural Desert Terminal Lakes - Contract No.: N/A	15.508	-	-	-	-	-	-	-	230,425	-	**230,425**
Total for Bureau Of Reclamation		-	-	-	-	-	-	-	**230,425**	-	**230,425**
U.S. Geological Survey											
Direct -National Geological and Geophysical Data Preservation Program	15.814	4,537	-	-	-	-	-	-	-	-	**4,537**
Total for U.S. Geological Survey		**4,537**	-	-	-	-	-	-	-	-	**4,537**
GREAT BASIN COOPERATIVE ENVIRONMENTAL STUDIES UNIT											
Direct -Great Basin Cooperative Environmental Studies Unit	15.DAV	-	-	49,038	-	-	-	-	-	-	**49,038**
Total for GREAT BASIN COOPERATIVE ENVIRONME		-	-	**49,038**	-	-	-	-	-	-	**49,038**
Total for Department Of The Interior		**191,193**	**85,143**	**49,038**	-	**9,500**	-	**675**	**230,425**	-	**565,973**
Department Of Transportation											
Federal Highway Administration (fhwa)											
Direct -Highway Training and Education	20.215	-	3,500	-	-	-	-	-	-	-	**3,500**
Total for Federal Highway Administration (fhwa)		-	**3,500**	-	-	-	-	-	-	-	**3,500**
National Highway Traffic Safety Administration (nhtsa)											
Pass Through NV-DEPT OF PUBLIC SAFETY -Alcohol Open Container Requirements - Contract No.: JF-2014-UNR-00011	20.607	439	-	-	-	-	-	-	-	-	**439**

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
Other Federal Assistance											
Total for National Highway Traffic Safety Administration (		**439**	-	-	-	-	-	-	-	-	**439**
Pipeline And Hazardous Materials Safety Administration											
Pass Through NV Emergency Dev Response Commission - Interagency Hazardous Materials Public Sector Training and Planning Grants - Contract No.: 13HMEP-20-01	20.703	-	3,472	-	-	-	-	-	-	-	**3,472**
Pass Through NV Emergency Dev Response Commission - Interagency Hazardous Materials Public Sector Training and Planning Grants - Contract No.: 14HMEP-20-01	20.703	-	14,965	-	-	-	-	-	-	-	**14,965**
Total for Pipeline And Hazardous Materials Safety Adminis		-	**18,437**	-	-	-	-	-	-	-	**18,437**
Total for Department Of Transportation		**439**	**21,937**	-	-	-	-	-	-	-	**22,376**
Environmental Protection Agency											
Office Of Air And Radiation											
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -State Indoor Radon Grants - Contract No.: HD 13018	66.032	216,743	-	-	-	-	-	-	-	-	**216,743**
Total for Office Of Air And Radiation		**216,743**	-	-	-	-	-	-	-	-	**216,743**
Office Of Water											
Pass Through NV-DEPT OF CONSERVATION NATURAL RESOURCES -Water Pollution Control State, Interstate, and Tribal Program Support - Contract No.: DEP 12-006 AMEND1	66.419	115,823	-	-	-	-	-	-	-	-	**115,823**
Pass Through NV-DEPT OF CONSERVATION NATURAL RESOURCES -Nonpoint Source Implementation Grants - Contract No.: DEP-S 11-019	66.460	20,194	-	-	-	-	-	-	-	-	**20,194**
Pass Through NV-DEPT OF CONSERVATION NATURAL RESOURCES -Nonpoint Source Implementation Grants - Contract No.: DEP-S 11-023	66.460	7,274	-	-	-	-	-	-	-	-	**7,274**
Pass Through NV-DEPT OF CONSERVATION NATURAL RESOURCES -Nonpoint Source Implementation Grants - Contract No.: DEP-S 12-050	66.460	19,939	-	-	-	-	-	-	-	-	**19,939**

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
Other Federal Assistance											
Pass Through NV-DEPT OF CONSERVATION NATURAL RESOURCES -Nonpoint Source Implementation Grants - Contract No.: DEP-S 13-021	66.460	4,794	-	-	-	-	-	-	-	-	**4,794**
Pass Through NV-DEPT OF CONSERVATION NATURAL RESOURCES -Nonpoint Source Implementation Grants - Contract No.: DEP-S 14-031	66.460	151	-	-	-	-	-	-	-	-	**151**
Total for Office Of Water		**168,175**	-	-	-	-	-	-	-	-	**168,175**
Office Of Enforcement And Compliance Assurance											
Pass Through NATL ASSN OF STATE DEPTS OF AGRICULTURE -Consolidated Pesticide Enforcement Cooperative Agreements - Contract No.: OSP-1400173	66.700	6,332	-	-	-	-	-	-	-	-	**6,332**
Pass Through NV-DEPT OF AGRICUTURE -Consolidated Pesticide Enforcement Cooperative Agreements - Contract No.: EPA-1310-02	66.700	9,838	-	-	-	-	-	-	-	-	**9,838**
Total for Office Of Enforcement And Compliance Assuranc		**16,170**	-	-	-	-	-	-	-	-	**16,170**
Office Of Research And Development (ord)											
Direct -Greater Research Opportunities (GRO) Fellowships For Undergraduate Environmental Study	66.513	2,500	-	-	-	-	-	-	-	-	**2,500**
Total for Office Of Research And Development (ord)		**2,500**	-	-	-	-	-	-	-	-	**2,500**
Office Of The Administrator											
Pass Through NV-DEPT OF CONSERVATION NATURAL RESOURCES -Performance Partnership Grants - Contract No.: DEP11-033	66.605	18,777	-	-	-	-	-	-	-	-	**18,777**
Pass Through NV-DEPT OF CONSERVATION NATURAL RESOURCES -Performance Partnership Grants - Contract No.: DEP14-001	66.605	129,808	-	-	-	-	-	-	-	-	**129,808**
Total for Office Of The Administrator		**148,585**	-	-	-	-	-	-	-	-	**148,585**
Office Of Chemical Safety And Pollution Prevention											
Direct -Pollution Prevention Grants Program	66.708	372,190	-	-	-	-	-	-	-	-	**372,190**

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
Other Federal Assistance											
Total for Office Of Chemical Safety And Pollution Preventi		**372,190**	-	-	-	-	-	-	-	-	**372,190**
Total for Environmental Protection Agency		**924,363**	-	-	-	-	-	-	-	-	**924,363**
Institute Of Museum And Library Services											
Institute Of Museum And Library Services											
Direct -Grants to States	45.310	-	-	-	-	-	-	19,716	-	-	**19,716**
Pass Through NEVADA STATE LIBRARY & ARCHIVES - Grants to States - Contract No.: 2013-17	45.310	-	-	-	36,728	-	-	-	-	-	**36,728**
Pass Through NV State Library & Archives -Grants to States - Contract No.: 2012-15	45.310	-	9,367	-	-	-	-	-	-	-	**9,367**
Pass Through NV State Library & Archives -Grants to States - Contract No.: 2013-27	45.310	-	90,666	-	-	-	-	-	-	-	**90,666**
Pass Through NV-DEPT OF CULTURAL AFFAIRS -Grants to States - Contract No.: 2013-08	45.310	5,000	-	-	-	-	-	-	-	-	**5,000**
Pass Through NV-DEPT OF CULTURAL AFFAIRS -Grants to States - Contract No.: 2013-28	45.310	38,527	-	-	-	-	-	-	-	-	**38,527**
Total for Institute Of Museum And Library Services		**43,527**	**100,033**	-	**36,728**	-	-	**19,716**	-	-	**200,004**
Total for Institute Of Museum And Library Services		**43,527**	**100,033**	-	**36,728**	-	-	**19,716**	-	-	**200,004**
Library Of Congress											
Library Of Congress											
Pass Through METROPOLITAN STATE UNIVERSITY-DENVER -Library of Congress Publications - Contract No.: PO 138306M	42.005	15,881	-	-	-	-	-	-	-	-	**15,881**
Total for Library Of Congress		**15,881**	-	-	-	-	-	-	-	-	**15,881**
Total for Library Of Congress		**15,881**	-	-	-	-	-	-	-	-	**15,881**
National Aeronautics And Space Administration											
National Aeronautics And Space 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
Other Federal Assistance											
Direct -Science	43.001	-	-	13,165	-	-	-	-	-	342,035	**355,200**
Total for National Aeronautics And Space Administration		-	-	**13,165**	-	-	-	-	-	**342,035**	**355,200**
Total for National Aeronautics And Space Administration		-	-	**13,165**	-	-	-	-	-	**342,035**	**355,200**
National Endowment For The Arts											
National Endowment For The Arts											
Pass Through NV-DEPT OF CULTURAL AFFAIRS - Promotion of the Arts_Grants to Organizations and Individuals - Contract No.: PRJ14:0:11	45.024	3,179	-	-	-	-	-	-	-	-	**3,179**
Pass Through NV-DEPT OF CULTURAL AFFAIRS - Promotion of the Arts_Grants to Organizations and Individuals - Contract No.: PRJ14:0:12	45.024	3,370	-	-	-	-	-	-	-	-	**3,370**
Pass Through NV-DEPT OF CULTURAL AFFAIRS - Promotion of the Arts_Grants to Organizations and Individuals - Contract No.: PRJ14:0:10	45.024	3,410	-	-	-	-	-	-	-	-	**3,410**
Pass Through NV Arts Council -Promotion of the Arts_Partnership Agreements - Contract No.: PJ12.0.14	45.025	-	3,219	-	-	-	-	-	-	-	**3,219**
Pass Through WESTERN STATES ARTS FEDERATION - Promotion of the Arts_Partnership Agreements - Contract No.: TW20120038	45.025	(250)	-	-	-	-	-	-	-	-	**(250)**
Total for National Endowment For The Arts		**9,709**	**3,219**	-	-	-	-	-	-	-	**12,928**
Total for National Endowment For The Arts		**9,709**	**3,219**	-	-	-	-	-	-	-	**12,928**
National Endowment For The Humanities											
National Endowment For The Humanities											
Pass Through NEVADA HUMANITIES -Promotion of the Humanities_Federal/State Partnership - Contract No.: 2014-24M	45.129	900	-	-	-	-	-	-	-	-	**900**
Pass Through NEVADA HUMANITIES -Promotion of the Humanities_Federal/State Partnership - Contract No.: 2014-20	45.129	-	-	-	-	-	-	-	-	2,000	**2,000**

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
Other Federal Assistance											
Pass Through NEVADA HUMANITIES -Promotion of the Humanities_Federal/State Partnership - Contract No.: 2013-18	45.129	5,000	-	-	-	-	-	-	-	-	**5,000**
Pass Through Nevada Humanities -Promotion of the Humanities_Federal/State Partnership - Contract No.: 2013-27	45.129	-	5,000	-	-	-	-	-	-	-	**5,000**
Pass Through Nevada Humanities -Promotion of the Humanities_Federal/State Partnership - Contract No.: 2013-43	45.129	-	3,590	-	-	-	-	-	-	-	**3,590**
Pass Through NEVADA HUMANITIES -Promotion of the Humanities_Federal/State Partnership - Contract No.: 2012-46	45.129	3,750	-	-	-	-	-	-	-	-	**3,750**
Pass Through NEVADA HUMANITIES -Promotion of the Humanities_Federal/State Partnership - Contract No.: 2013-44M	45.129	375	-	-	-	-	-	-	-	-	**375**
Pass Through NEVADA HUMANITIES -Promotion of the Humanities_Federal/State Partnership - Contract No.: 2014-21	45.129	3,500	-	-	-	-	-	-	-	-	**3,500**
Pass Through NEVADA HUMANITIES -Promotion of the Humanities_Federal/State Partnership - Contract No.: 2014-27M	45.129	351	-	-	-	-	-	-	-	-	**351**
Pass Through Nevada Humanities -Promotion of the Humanities_Federal/State Partnership - Contract No.: 2014-29	45.129	-	1,000	-	-	-	-	-	-	-	**1,000**
Pass Through NEVADA HUMANITIES -Promotion of the Humanities_Federal/State Partnership - Contract No.: 2014-32M	45.129	425	-	-	-	-	-	-	-	-	**425**
Pass Through NEVADA HUMANITIES -Promotion of the Humanities_Federal/State Partnership - Contract No.: OSP-12000BJ	45.129	438,934	-	-	-	-	-	-	-	-	**438,934**
Pass Through NEVADA HUMANITIES -Promotion of the Humanities_Federal/State Partnership - Contract No.: 2013-52	45.129	1,000	-	-	-	-	-	-	-	-	**1,000**
Total for National Endowment For The Humanities		**454,234**	**9,590**	-	-	-	-	-	-	**2,000**	**465,824**
Total for National Endowment For The Humanities		**454,234**	**9,590**	-	-	-	-	-	-	**2,000**	**465,824**

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
Other Federal Assistance											
National Science Foundation											
National Science Foundation											
Pass Through PURDUE UNIVERSITY -Engineering Grants - Contract No.: NEES-4101-31878	47.041	697,655	-	-	-	-	-	-	-	-	**697,655**
Direct -Geosciences	47.050	-	-	8,628	-	-	-	-	-	-	**8,628**
Direct -Education and Human Resources	47.076	103,246	-	-	-	-	-	303,682	-	-	**406,928**
Pass Through Tenn Tech Univ -Education and Human Resources - Contract No.: PO P0004982	47.076	-	(6,000)	-	-	-	-	-	-	-	**(6,000)**
Pass Through Tenn Tech Univ -Education and Human Resources - Contract No.: PO P0010528	47.076	-	5,917	-	-	-	-	-	-	-	**5,917**
Pass Through UNIVERSITY OF MASSACHUSETTS, BOSTON -Education and Human Resources - Contract No.: S20120000016854	47.076	-	-	-	-	57,753	-	-	-	-	**57,753**
Total for National Science Foundation		**800,900**	**(82)**	**8,628**	-	**57,753**	-	**303,682**	-	-	**1,170,881**
Total for National Science Foundation		**800,900**	**(82)**	**8,628**	-	**57,753**	-	**303,682**	-	-	**1,170,881**
Nuclear Regulatory Commission											
Nuclear Regulatory Commission											
Direct -U. S. Nuclear Regulatory Commission Nuclear Education Grant Program	77.006	8,438	112,459	-	-	-	-	-	-	-	**120,897**
Direct -U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program	77.008	136,263	-	-	-	-	-	-	-	-	**136,263**
Total for Nuclear Regulatory Commission		**144,701**	**112,459**	-	-	-	-	-	-	-	**257,159**
Total for Nuclear Regulatory Commission		**144,701**	**112,459**	-	-	-	-	-	-	-	**257,159**
Small Business Administration											
Small Business Administration											
Direct -Small Business Development Centers	59.037	1,135,202	-	-	-	-	-	-	-	-	**1,135,202**

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
Other Federal Assistance											
Pass Through WESTERN NEVADA DEVELOPMENT DISTRICT -Small Business Development Centers - Contract No.: SBAHQ-10-I-0246	59.037	23,427	-	-	-	-	-	-	-	-	**23,427**
Direct -Federal and State Technology Partnership Program	59.058	31,034	-	-	-	-	-	-	-	-	**31,034**
Total for Small Business Administration		**1,189,663**	-	-	-	-	-	-	-	-	**1,189,663**
Total for Small Business Administration		**1,189,663**	-	-	-	-	-	-	-	-	**1,189,663**
Other Federal Assistance		**$22,914,880**	**$10,876,175**	**$70,831**	**$55,198**	**$4,258,671**	**$797,583**	**$2,793,514**	**$1,093,218**	**$4,951,806**	**$47,811,875**

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
Research And Development Cluster											
Agency For International Development											
Agency For International Development											
Direct -USAID Foreign Assistance for Programs Overseas	98.001	471,806	-	-	-	-	-	-	-	-	**471,806**
Total for Agency For International Development		**471,806**	-	-	-	-	-	-	-	-	**471,806**
Total for Agency For International Development		**471,806**	-	-	-	-	-	-	-	-	**471,806**
Corporation For National And Community Service											
Corporation For National And Community Service											
Pass Through GREAT BASIN INSTITUTE -AmeriCorps - Contract No.: UNR 2012-001	94.006	983	-	-	-	-	-	-	-	-	**983**
Total for Corporation For National And Community Servic		**983**	-	-	-	-	-	-	-	-	**983**
Total for Corporation For National And Community Service		**983**	-	-	-	-	-	-	-	-	**983**
Department Of Agriculture											
CONTRACT - DEPT OF AGRICULTURE											
Direct -Contract - Dept of Agriculture	10.000	-	893,859	454,819	-	-	-	-	-	-	**1,348,678**
Pass Through CA-TAHOE RESOURCE CONSERVATION DISTRICT -Contract - Dept of Agriculture - Contract No.: TRCD/646-3620	10.000	-	-	2,474	-	-	-	-	-	-	**2,474**
Total for CONTRACT - DEPT OF AGRICULTURE		-	**893,859**	**457,293**	-	-	-	-	-	-	**1,351,152**
Agricultural Research Service											
Direct -Agricultural Research_Basic and Applied Research	10.001	558,675	-	78,598	-	-	-	-	-	-	**637,273**
Total for Agricultural Research Service		**558,675**	-	**78,598**	-	-	-	-	-	-	**637,273**
Natural Resources Conservation Service											
Direct -Resource Conservation and Development	10.901	6,245	-	-	-	-	-	-	-	-	**6,245**

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
Research And Development Cluster											
Total for Natural Resources Conservation Service		**6,245**	-	-	-	-	-	-	-	-	**6,245**
Agricultural Marketing Service											
Pass Through NV-DEPT OF AGRICUTURE -Specialty Crop Block Grant Program - Farm Bill - Contract No.: SCB 1410-06	10.170	20,184	-	-	-	-	-	-	-	-	**20,184**
Total for Agricultural Marketing Service		**20,184**	-	-	-	-	-	-	-	-	**20,184**
National Institute Of Food And Agriculture											
Direct -Grants for Agricultural Research, Special Research Grants	10.200	50,956	-	-	-	-	-	-	-	-	**50,956**
Direct -Cooperative Forestry Research	10.202	116,245	-	-	-	-	-	-	-	-	**116,245**
Direct -Payments to Agricultural Experiment Stations Under the Hatch Act	10.203	1,528,631	-	-	-	-	-	-	-	-	**1,528,631**
Pass Through South Dakota State University -Grants for Agricultural Research_Competitive Research Grants - Contract No.: 2008-35100-05969	10.206	-	33,369	-	-	-	-	-	-	-	**33,369**
Direct -Animal Health and Disease Research	10.207	5,661	-	-	-	-	-	-	-	-	**5,661**
Pass Through UNIVERSITY OF ARIZONA -Integrated Programs - Contract No.: Y550095	10.303	1,952	-	-	-	-	-	-	-	-	**1,952**
Direct -International Science and Education Grants	10.305	36,340	-	-	-	-	-	-	-	-	**36,340**
Direct -Specialty Crop Research Initiative	10.309	71,656	-	-	-	-	-	-	-	-	**71,656**
Pass Through IOWA STATE UNIVERSITY -Specialty Crop Research Initiative - Contract No.: 416-40-17B	10.309	22,832	-	-	-	-	-	-	-	-	**22,832**
Direct -Agriculture and Food Research Initiative (AFRI)	10.310	479,636	67,572	-	-	-	-	-	-	-	**547,208**
Pass Through PENNSYLVANIA STATE UNIVERSITY - Agriculture and Food Research Initiative (AFRI) - Contract No.: 4700-DRI-USDA-9973	10.310	-	-	17,017	-	-	-	-	-	-	**17,017**

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
Research And Development Cluster											
Pass Through UNIVERSITY OF CALIFORNIA DAVIS - Agriculture and Food Research Initiative (AFRI) - Contract No.: 09-001937-UNR	10.310	28,249	-	-	-	-	-	-	-	-	**28,249**
Direct -Cooperative Extension Service	10.500	130,678	-	-	-	-	-	-	-	-	**130,678**
Pass Through MICHIGAN STATE UNIVERSITY - Cooperative Extension Service - Contract No.: RC103176P	10.500	31,697	-	-	-	-	-	-	-	-	**31,697**
Pass Through UNIVERSITY OF KENTUCKY -Cooperative Extension Service - Contract No.: 3048107987-09-441	10.500	10,584	-	-	-	-	-	-	-	-	**10,584**
Total for National Institute Of Food And Agriculture		**2,515,117**	**100,941**	**17,017**	-	-	-	-	-	-	**2,633,075**
The Office Of The Chief Economist											
Pass Through UNIVERSITY OF MISSOURI -Agricultural Market and Economic Research - Contract No.: C00043742-2	10.290	66,410	-	-	-	-	-	-	-	-	**66,410**
Pass Through UNIVERSITY OF MISSOURI -Agricultural Market and Economic Research - Contract No.: C00039071-1	10.290	(4)	-	-	-	-	-	-	-	-	**(4)**
Total for The Office Of The Chief Economist		**66,406**	-	-	-	-	-	-	-	-	**66,406**
Rural Business-cooperative Service											
Direct -Rural Energy for America Program	10.868	-	-	33,182	-	-	-	-	-	-	**33,182**
Total for Rural Business-cooperative Service		-	-	**33,182**	-	-	-	-	-	-	**33,182**
Food And Nutrition Service											
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Supplemental Nutrition Assistance Program - Contract No.: FSNE FY2013	10.551	48,674	-	-	-	-	-	-	-	-	**48,674**
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Special Supplemental Nutrition Program for Women, Infants, and Children - Contract No.: S14279	10.557	144	-	-	-	-	-	-	-	-	**144**
Total for Food And Nutrition Service		**48,818**	-	-	-	-	-	-	-	-	**48,818**

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
Research And Development Cluster											
Forest Service											
Direct -Forestry Research	10.652	409,634	-	324,163	-	-	-	-	-	-	**733,796**
Pass Through PORTLAND STATE UNIVERSITY -Forestry Research - Contract No.: 203SCH419	10.652	6,212	-	-	-	-	-	-	-	-	**6,212**
Pass Through UNIVERSITY OF CALIFORNIA DAVIS - Forestry Research - Contract No.: 201121699-01	10.652	86,914	-	-	-	-	-	-	-	-	**86,914**
Direct -Cooperative Forestry Assistance	10.664	64,334	-	-	-	-	-	-	-	-	**64,334**
Pass Through NEVADA DIVISION OF FORESTRY - Cooperative Forestry Assistance - Contract No.: UF/12/04	10.664	-	-	4,276	-	-	-	-	-	-	**4,276**
Pass Through NV-DEPT OF CONSERVATION NATURAL RESOURCES -Cooperative Forestry Assistance - Contract No.: USDA/SFA/13/01	10.664	136,978	-	-	-	-	-	-	-	-	**136,978**
Direct -Forest Land Enhancement Program	10.677	47,810	-	-	-	-	-	-	-	-	**47,810**
Direct -Forest Health Protection	10.680	72,405	-	-	-	-	-	-	-	-	**72,405**
Direct -National Fish and Wildlife Foundation	10.683	15,417	-	-	-	-	-	-	-	-	**15,417**
Direct -Lake Tahoe Erosion Control Grant Program	10.690	-	-	55,140	-	-	-	-	-	-	**55,140**
Pass Through NORTHERN ARIZONA UNIVERSITY - Southwest Forest Health and Wildfire Prevention - Contract No.: 1001912-01	10.694	177	-	-	-	-	-	-	-	-	**177**
Total for Forest Service		**839,880**	-	**383,578**	-	-	-	-	-	-	**1,223,458**
Total for Department Of Agriculture		**4,055,325**	**994,800**	**969,667**	-	-	-	-	-	-	**6,019,792**
Department Of Commerce											
National Oceanic And Atmospheric Administration (noaa)											
Direct -Climate and Atmospheric Research	11.431	122,561	-	-	-	-	-	-	-	-	**122,561**

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
Research And Development Cluster											
Pass Through UNIVERSITY OF CALIFORNIA-SAN DIEGO -Climate and Atmospheric Research - Contract No.: 46053938	11.431	-	-	1,748	-	-	-	-	-	-	**1,748**
Pass Through UNIVERSITY OF CALIFORNIA-SAN DIEGO -Climate and Atmospheric Research - Contract No.: PO 10321519-SUB (6)	11.431	-	-	7,092	-	-	-	-	-	-	**7,092**
Pass Through UNIVERSITY OF CALIFORNIA-SAN DIEGO -Climate and Atmospheric Research - Contract No.: PO 10321519-SUB (4)	11.431	-	-	6,002	-	-	-	-	-	-	**6,002**
Pass Through UNIVERSITY OF CALIFORNIA-SAN DIEGO -Climate and Atmospheric Research - Contract No.: PO 10321519-SUB (3)	11.431	-	-	56,625	-	-	-	-	-	-	**56,625**
Pass Through UNIVERSITY OF CALIFORNIA-SAN DIEGO -Climate and Atmospheric Research - Contract No.: PO 10321519-SUB (2)	11.431	-	-	19,095	-	-	-	-	-	-	**19,095**
Pass Through UNIVERSITY OF CALIFORNIA-SAN DIEGO -Climate and Atmospheric Research - Contract No.: PO 10321519-SUB (1)	11.431	-	-	35,072	-	-	-	-	-	-	**35,072**
Pass Through UNIVERSITY OF CALIFORNIA-SAN DIEGO -Climate and Atmospheric Research - Contract No.: PO 10314980-SUB	11.431	-	-	30,868	-	-	-	-	-	-	**30,868**
Pass Through UNIVERSITY OF CALIFORNIA-SAN DIEGO -Climate and Atmospheric Research - Contract No.: PO 10321519-SUB (5)	11.431	-	-	34,348	-	-	-	-	-	-	**34,348**
Pass Through INDUSTRIAL ECONOMICS -National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes - Contract No.: 5700-UNR	11.432	251,598	-	-	-	-	-	-	-	-	**251,598**
Pass Through INDUSTRIAL ECONOMICS -National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes - Contract No.: 1050-UNR	11.432	(1)	-	-	-	-	-	-	-	-	**(1)**
Total for National Oceanic And Atmospheric Administratio		**374,158**	-	**190,849**	-	-	-	-	-	-	**565,007**
Economic Development Administration											
Direct -Investments for Public Works and Economic Development Facilities	11.300	-	-	1,758,630	-	-	-	-	-	-	**1,758,630**

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
Research And Development Cluster											
Pass Through AKERS & ASSOCIATES, INC -Economic Development_Technical Assistance - Contract No.: 1208083	11.303	9,157	-	-	-	-	-	-	-	-	**9,157**
Total for Economic Development Administration		**9,157**	-	**1,758,630**	-	-	-	-	-	-	**1,767,787**
National Institute Of Standards And Technology (nist)											
Direct -National Institute of Standards and Technology Construction Grant Program	11.618	1,826,703	-	-	-	-	-	-	-	-	**1,826,703**
Total for National Institute Of Standards And Technology (		**1,826,703**	-	-	-	-	-	-	-	-	**1,826,703**
CONTRACT - DEPT OF COMMERCE											
Direct -Contract - Dept of Commerce	11.000	-	-	11,039	-	-	-	-	-	-	**11,039**
Total for CONTRACT - DEPT OF COMMERCE		-	-	**11,039**	-	-	-	-	-	-	**11,039**
Total for Department Of Commerce		**2,210,017**	-	**1,960,517**	-	-	-	-	-	-	**4,170,535**
Department Of Defense											
CONTRACT - DEPT OF DEFENSE											
Direct -Contract - Dept of Defense	12.000	-	658,580	276,414	-	-	-	-	-	-	**934,994**
Pass Through EOIR TECHNOLOGIES -Contract - Dept of Defense - Contract No.: P4002255	12.000	-	-	36,229	-	-	-	-	-	-	**36,229**
Pass Through JACOBS TECH -Contract - Dept of Defense - Contract No.: JNSG 21830/FY14	12.000	-	-	639,213	-	-	-	-	-	-	**639,213**
Pass Through JACOBS TECH -Contract - Dept of Defense - Contract No.: JNSG 21837	12.000	-	-	133,153	-	-	-	-	-	-	**133,153**
Pass Through JACOBS TECH -Contract - Dept of Defense - Contract No.: JNSG 21837/FY14	12.000	-	-	251,713	-	-	-	-	-	-	**251,713**
Pass Through JACOBS TECH -Contract - Dept of Defense - Contract No.: JNSG 22355/FY14	12.000	-	-	246,360	-	-	-	-	-	-	**246,360**
Pass Through JACOBS TECH -Contract - Dept of Defense - Contract No.: JNSG 21830	12.000	-	-	224,191	-	-	-	-	-	-	**224,191**

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
Research And Development Cluster											
Pass Through Ohio Aerospace Inst -Contract - Dept of Defense - Contract No.: NONE	12.000	-	9,000	-	-	-	-	-	-	-	**9,000**
Pass Through Primus, Inc. -Contract - Dept of Defense - Contract No.: PR1728	12.000	-	72,774	-	-	-	-	-	-	-	**72,774**
Pass Through QinitiQ -Contract - Dept of Defense - Contract No.: S11-012000	12.000	-	13,841	-	-	-	-	-	-	-	**13,841**
Pass Through Reactive Innovation -Contract - Dept of Defense - Contract No.: 70214094	12.000	-	26,656	-	-	-	-	-	-	-	**26,656**
Total for CONTRACT - DEPT OF DEFENSE		-	**780,851**	**1,807,272**	-	-	-	-	-	-	**2,588,124**
Department Of The Army											
Pass Through ADVANCED MATERIAL & DEVICES INC - Collaborative Research and Development - Contract No.: AMAD-03-09	12.114	81,269	-	-	-	-	-	-	-	-	**81,269**
Total for Department Of The Army		**81,269**	-	-	-	-	-	-	-	-	**81,269**
Department Of The Navy											
Direct -Basic and Applied Scientific Research	12.300	1,263,662	115,858	24,492	-	-	-	-	-	-	**1,404,011**
Pass Through ADVANCED MATERIAL & DEVICES INC - Basic and Applied Scientific Research - Contract No.: AMAD-01-08	12.300	80,582	-	-	-	-	-	-	-	-	**80,582**
Pass Through ADVANCED MATERIAL & DEVICES INC - Basic and Applied Scientific Research - Contract No.: AMAD-02-08	12.300	90,594	-	-	-	-	-	-	-	-	**90,594**
Total for Department Of The Navy		**1,434,837**	**115,858**	**24,492**	-	-	-	-	-	-	**1,575,187**
Office Of The Secretary Of Defense											
Direct -Basic Scientific Research - Combating Weapons of Mass Destruction	12.351	180,333	124,957	-	-	-	-	-	-	-	**305,290**
Pass Through HY-TECH RESEARCH CORP -Basic Scientific Research - Combating Weapons of Mass Destruction - Contract No.: 1111005	12.351	(5,296)	-	-	-	-	-	-	-	-	**(5,296)**

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
Research And Development Cluster											
Direct -Basic, Applied, and Advanced Research in Science and Engineering	12.630	-	500	-	-	-	-	-	-	-	**500**
Total for Office Of The Secretary Of Defense		**175,037**	**125,457**	-	-	-	-	-	-	-	**300,494**
U.S. Army Medical Command											
Direct -Military Medical Research and Development	12.420	878,543	90,407	1,428,896	-	-	-	-	-	-	**2,397,846**
Pass Through Univ of Michigan -Military Medical Research and Development - Contract No.: 3002822783	12.420	-	7,692	-	-	-	-	-	-	-	**7,692**
Total for U.S. Army Medical Command		**878,543**	**98,099**	**1,428,896**	-	-	-	-	-	-	**2,405,537**
U.S. Army Materiel Command											
Direct -Basic Scientific Research	12.431	107,888	96,625	699,849	-	-	-	-	-	-	**904,363**
Pass Through Yale Univ -Basic Scientific Research - Contract No.: C13J11496(J00210)	12.431	-	52,434	-	-	-	-	-	-	-	**52,434**
Total for U.S. Army Materiel Command		**107,888**	**149,059**	**699,849**	-	-	-	-	-	-	**956,797**
Department Of The Air Force											
Direct -Air Force Defense Research Sciences Program	12.800	177,673	-	-	-	-	-	-	-	-	**177,673**
Total for Department Of The Air Force		**177,673**	-	-	-	-	-	-	-	-	**177,673**
Total for Department Of Defense		**2,855,247**	**1,269,324**	**3,960,509**	-	-	-	-	-	-	**8,085,080**
Department Of Education											
Office Of Elementary And Secondary Education											
Pass Through NV-DEPT OF EDUCATION -Mathematics and Science Partnerships - Contract No.: 14-706-40000	84.366	11,256	-	-	-	-	-	-	-	-	**11,256**
Pass Through WASHOE COUNTY SCHOOL DISTRICT-NV -Improving Teacher Quality State Grants - Contract No.: R534886	84.367	5,681	-	-	-	-	-	-	-	-	**5,681**

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
Research And Development Cluster											
Total for Office Of Elementary And Secondary Education		**16,937**	-	-	-	-	-	-	-	-	**16,937**
Office Of Special Education And Rehabilitative Services											
Pass Through NV-DEPT OF EMPLOYMENT, TRAINING AND REHABILITATION -Rehabilitation Services_Vocational Rehabilitation Grants to States - Contract No.: 1597-15-REHAB	84.126	31,207	-	-	-	-	-	-	-	-	**31,207**
Direct -Special Education - Personnel Development to Improve Services and Results for Children with Disabilities	84.325	-	41,622	-	-	-	-	-	-	-	**41,622**
Total for Office Of Special Education And Rehabilitative Se		**31,207**	**41,622**	-	-	-	-	-	-	-	**72,829**
Institute Of Education Sciences											
Direct -Research in Special Education	84.324	679,778	-	-	-	-	-	-	-	-	**679,778**
Total for Institute Of Education Sciences		**679,778**	-	-	-	-	-	-	-	-	**679,778**
Total for Department Of Education		**727,922**	**41,622**	-	-	-	-	-	-	-	**769,544**
Department Of Energy											
CONTRACT - DEPARTMENT OF ENERGY											
Direct -Contract - Department of Energy	81.000	-	-	5,284,339	-	-	-	-	-	-	**5,284,339**
Pass Through Battelle Energy Alliance -Contract - Department of Energy - Contract No.: 105844	81.000	-	25,995	-	-	-	-	-	-	-	**25,995**
Pass Through Battelle Energy Alliance -Contract - Department of Energy - Contract No.: 265586	81.000	-	13,061	-	-	-	-	-	-	-	**13,061**
Pass Through Battelle Energy Alliance -Contract - Department of Energy - Contract No.: 129617	81.000	-	130,664	-	-	-	-	-	-	-	**130,664**
Pass Through Battelle Energy Alliance -Contract - Department of Energy - Contract No.: 00101691	81.000	-	185,838	-	-	-	-	-	-	-	**185,838**
Pass Through Battelle Energy Alliance -Contract - Department of Energy - Contract No.: 00104018	81.000	-	61,647	-	-	-	-	-	-	-	**61,647**

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
Research And Development Cluster											
Pass Through Battelle Energy Alliance -Contract - Department of Energy - Contract No.: 110389	81.000	-	10,120	-	-	-	-	-	-	-	**10,120**
Pass Through Battelle Energy Alliance -Contract - Department of Energy - Contract No.: 126103	81.000	-	170,465	-	-	-	-	-	-	-	**170,465**
Pass Through Battelle Energy Alliance -Contract - Department of Energy - Contract No.: 78440-01	81.000	-	67,043	-	-	-	-	-	-	-	**67,043**
Pass Through Battelle Energy Alliance -Contract - Department of Energy - Contract No.: 00138726	81.000	-	18,705	-	-	-	-	-	-	-	**18,705**
Pass Through Battelle Energy Alliance -Contract - Department of Energy - Contract No.: 121697	81.000	-	69,541	-	-	-	-	-	-	-	**69,541**
Pass Through HEALTH EFFECTS INSTITUTE -Contract - Department of Energy - Contract No.: E99033DB	81.000	-	-	12,888	-	-	-	-	-	-	**12,888**
Pass Through Iowa State Univ -Contract - Department of Energy - Contract No.: SC-12384	81.000	-	69,275	-	-	-	-	-	-	-	**69,275**
Pass Through Lawrence Berkeley Nat'l Lab -Contract - Department of Energy - Contract No.: 7038846	81.000	-	3,057	-	-	-	-	-	-	-	**3,057**
Pass Through Lawrence Berkeley Nat'l Lab -Contract - Department of Energy - Contract No.: 6830152	81.000	-	95,601	-	-	-	-	-	-	-	**95,601**
Pass Through Lawrence Berkeley Nat'l Lab -Contract - Department of Energy - Contract No.: 7076429	81.000	-	11,053	-	-	-	-	-	-	-	**11,053**
Pass Through Los Alamos National Lab -Contract - Department of Energy - Contract No.: 135947	81.000	-	17,114	-	-	-	-	-	-	-	**17,114**
Pass Through Los Alamos National Lab -Contract - Department of Energy - Contract No.: 265662	81.000	-	26,093	-	-	-	-	-	-	-	**26,093**
Pass Through Los Alamos National Lab -Contract - Department of Energy - Contract No.: 189593-1	81.000	-	41,470	-	-	-	-	-	-	-	**41,470**
Pass Through Los Alamos National Lab -Contract - Department of Energy - Contract No.: 231826-1	81.000	-	115,265	-	-	-	-	-	-	-	**115,265**
Pass Through Los Alamos National Lab -Contract - Department of Energy - Contract No.: 61946.69	81.000	-	61,947	-	-	-	-	-	-	-	**61,947**

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
Research And Development Cluster											
Pass Through NATIONAL RENEWABLE ENERGY LAB - Contract - Department of Energy - Contract No.: NAX-9-66014-02	81.000	-	-	228,898	-	-	-	-	-	-	**228,898**
Pass Through NATIONAL RENEWABLE ENERGY LAB - ARRA-Contract - Department of Energy - Contract No.: B99034X	81.000	-	-	(14)	-	-	-	-	-	-	**(14)**
Pass Through National Renewable Energy Lab -Contract - Department of Energy - Contract No.: XGB 2-1167301	81.000	-	51,097	-	-	-	-	-	-	-	**51,097**
Pass Through National Renewable Energy Lab -Contract - Department of Energy - Contract No.: ZEJ-2-22082-01	81.000	-	114,248	-	-	-	-	-	-	-	**114,248**
Pass Through NATIONAL RENEWABLE ENERGY LAB - ARRA-Contract - Department of Energy - Contract No.: A99167X	81.000	-	-	824	-	-	-	-	-	-	**824**
Pass Through National Security Technology -Contract - Department of Energy - Contract No.: 104777	81.000	-	1,549,247	-	-	-	-	-	-	-	**1,549,247**
Pass Through Oak Ridge National Lab -Contract - Department of Energy - Contract No.: 40000119037	81.000	-	1,616	-	-	-	-	-	-	-	**1,616**
Pass Through S M STOLLER CORP -Contract - Department of Energy - Contract No.: PO 0000003357	81.000	-	-	243,438	-	-	-	-	-	-	**243,438**
Pass Through S M STOLLER CORP -Contract - Department of Energy - Contract No.: PO-00006025	81.000	-	-	(9)	-	-	-	-	-	-	**(9)**
Pass Through S M STOLLER CORP -Contract - Department of Energy - Contract No.: PO 0000005212	81.000	-	-	19,451	-	-	-	-	-	-	**19,451**
Pass Through Sandia -Contract - Department of Energy - Contract No.: 1329582	81.000	-	131,376	-	-	-	-	-	-	-	**131,376**
Pass Through Sandia -Contract - Department of Energy - Contract No.: 1287377	81.000	-	84,823	-	-	-	-	-	-	-	**84,823**
Pass Through UNIVERSITY OF CALIFORNIA/LAWRENCE BERKELEY NATIONAL LABORATORY -Contract - Department of Energy - Contract No.: 7103561	81.000	-	-	3,359	-	-	-	-	-	-	**3,359**
Pass Through UT BATTELLE LLC, OAK RIDGE NAT'L LAB -Contract - Department of Energy - Contract No.: 4000118423	81.000	-	-	27,804	-	-	-	-	-	-	**27,804**

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
Research And Development Cluster											
Total for CONTRACT - DEPARTMENT OF ENERGY		-	**3,126,361**	**5,820,979**	-	-	-	-	-	-	**8,947,340**
Department Of Energy											
Pass Through UT-BATTELLE, LLC -Inventions and Innovations - Contract No.: 4000107730	81.036	4,758	-	-	-	-	-	-	-	-	**4,758**
Direct -Office of Science Financial Assistance Program	81.049	2,548,551	116,272	495,745	-	-	-	-	-	-	**3,160,568**
Pass Through LOS ALAMOS NATIONAL LABORATORY -Office of Science Financial Assistance Program - Contract No.: 156715	81.049	153,717	-	-	-	-	-	-	-	-	**153,717**
Pass Through NATIONAL SECURITY TECHNOLOGIES - Office of Science Financial Assistance Program - Contract No.: 104778/TO#15	81.049	121,351	-	-	-	-	-	-	-	-	**121,351**
Pass Through NATIONAL SECURITY TECHNOLOGIES - Office of Science Financial Assistance Program - Contract No.: 104778/TO#14	81.049	157,460	-	-	-	-	-	-	-	-	**157,460**
Pass Through NATIONAL SECURITY TECHNOLOGIES - Office of Science Financial Assistance Program - Contract No.: 104778/TO#12	81.049	123,534	-	-	-	-	-	-	-	-	**123,534**
Pass Through NATIONAL SECURITY TECHNOLOGIES - Office of Science Financial Assistance Program - Contract No.: 104778/TO#13	81.049	186,538	-	-	-	-	-	-	-	-	**186,538**
Pass Through Research Foundation of CUNY -Office of Science Financial Assistance Program - Contract No.: 47824-00-01	81.049	-	17,197	-	-	-	-	-	-	-	**17,197**
Pass Through UNIVERSITY OF ROCHESTER -Office of Science Financial Assistance Program - Contract No.: PO 415022-G	81.049	65,628	-	-	-	-	-	-	-	-	**65,628**
Direct -Nuclear Waste Disposal Siting	81.065	-	(61,828)	-	-	-	-	-	-	-	**(61,828)**
Direct -Renewable Energy Research and Development	81.087	1,094,564	317,889	453,238	-	-	-	-	-	-	**1,865,690**
Direct -ARRA-Renewable Energy Research and Development	81.087	193,589	-	-	-	-	-	-	-	-	**193,589**

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
Research And Development Cluster											
Pass Through ALTAROCK ENERGY INC -ARRA-Renewable Energy Research and Development - Contract No.: OSP-11411GP	81.087	15,105	-	-	-	-	-	-	-	-	**15,105**
Pass Through ARIZONA GEOLOGICAL SURVEY -ARRA-Renewable Energy Research and Development - Contract No.: NV-EE0002850	81.087	322,514	-	-	-	-	-	-	-	-	**322,514**
Pass Through BOISE STATE UNIVERSITY -ARRA-Renewable Energy Research and Development - Contract No.: 014G106215-C	81.087	56,932	-	-	-	-	-	-	-	-	**56,932**
Pass Through PYRAMID LAKE PAIUTE TRIBE -ARRA-Renewable Energy Research and Development - Contract No.: 1005064	81.087	47,398	-	-	-	-	-	-	-	-	**47,398**
Pass Through PYRAMID LAKE PAIUTE TRIBE -ARRA-Renewable Energy Research and Development - Contract No.: DATED 6/17/10	81.087	-	-	199,888	-	-	-	-	-	-	**199,888**
Pass Through RENEWABLE ENERGY RESEARCH INSTITUTE -ARRA-Renewable Energy Research and Development - Contract No.: GO-2876-05	81.087	-	-	151,371	-	-	-	-	-	-	**151,371**
Pass Through TEMPLE UNIVERSITY -Renewable Energy Research and Development - Contract No.: 251192-UNR	81.087	6,554	-	-	-	-	-	-	-	-	**6,554**
Pass Through UNIVERSITY OF GEORGIA -Renewable Energy Research and Development - Contract No.: RR722-160/4353988	81.087	-	-	3,033	-	-	-	-	-	-	**3,033**
Pass Through UNIVERSITY OF UTAH -Renewable Energy Research and Development - Contract No.: 10025002-UNR/PO15098	81.087	31,350	-	-	-	-	-	-	-	-	**31,350**
Pass Through WHITE PINE CNTY-NV -Renewable Energy Research and Development - Contract No.: OSP-1400228	81.087	15,000	-	-	-	-	-	-	-	-	**15,000**
Pass Through GAS TECHNOLOGY INSTITUTE -Fossil Energy Research and Development - Contract No.: S-278	81.089	-	-	25,511	-	-	-	-	-	-	**25,511**
Direct -Stewardship Science Grant Program	81.112	1,661,967	1,986,169	-	-	-	-	-	-	-	**3,648,136**
Pass Through SANDIA NATIONAL LABORATORIES -Stewardship Science Grant Program - Contract No.: 939165	81.112	7,681	-	-	-	-	-	-	-	-	**7,681**

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
Research And Development Cluster											
Pass Through UNIVERSITY OF ROCHESTER - Stewardship Science Grant Program - Contract No.: 415934-G/UR5-28850	81.112	63,763	-	-	-	-	-	-	-	-	**63,763**
Direct -Defense Nuclear Nonproliferation Research	81.113	1,178,138	-	-	-	-	-	-	-	-	**1,178,138**
Pass Through UC Berkeley -Defense Nuclear Nonproliferation Research - Contract No.: 00007635	81.113	-	596,169	-	-	-	-	-	-	-	**596,169**
Direct -Dept of Energy -Sandia App. Physics	81.115	-	621,651	-	-	-	-	-	-	-	**621,651**
Pass Through Battelle Energy Alliance -Nuclear Energy Research, Development and Demonstration - Contract No.: 129169	81.121	-	385,325	-	-	-	-	-	-	-	**385,325**
Direct -ARRA-Electricity Delivery and Energy Reliability, Research, Development and Analysis	81.122	-	942,316	-	-	-	-	-	-	-	**942,316**
Direct -Advanced Research and Projects Agency – Energy Financial Assistance Program	81.135	-	663,634	-	-	-	-	-	-	-	**663,634**
Total for Department Of Energy		**8,056,094**	**5,584,794**	**1,328,785**	-	-	-	-	-	-	**14,969,673**
Total for Department Of Energy		**8,056,094**	**8,711,154**	**7,149,765**	-	-	-	-	-	-	**23,917,013**
Department Of Health And Human Services											
Office Of The Secretary											
Direct -Teenage Pregnancy Prevention Program	93.297	-	591,331	-	-	-	-	-	-	-	**591,331**
Pass Through Southern NV Health District -Teenage Pregnancy Prevention Program - Contract No.: N/A	93.297	-	72,637	-	-	-	-	-	-	-	**72,637**
Total for Office Of The Secretary		-	**663,968**	-	-	-	-	-	-	-	**663,968**
Administration For Children And Families											
Pass Through Clark County Family Services -Promoting Safe and Stable Families - Contract No.: 602467-11	93.556	-	138,096	-	-	-	-	-	-	-	**138,096**

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
Research And Development Cluster											
Pass Through WASHOE COUNTY SCHOOL DISTRICT-NV -Promoting Safe and Stable Families - Contract No.: R535140	93.556	804	-	-	-	-	-	-	-	-	**804**
Pass Through WASHOE COUNTY SCHOOL DISTRICT-NV -Promoting Safe and Stable Families - Contract No.: PO 417373	93.556	216	-	-	-	-	-	-	-	-	**216**
Total for Administration For Children And Families		**1,020**	**138,096**	-	-	-	-	-	-	-	**139,116**
Health Resources And Services Administration											
Direct -Nurse Education, Practice Quality and Retention Grants	93.359	-	123,150	-	-	-	-	-	-	-	**123,150**
Direct -ARRA Grants for Training in Primary Care Medicine and Dentistry Training and Enhancement	93.403	-	218,944	-	-	-	-	-	-	-	**218,944**
Pass Through FAMILY TIES OF NEVADA -Affordable Care Act (ACA) – Family to Family Health Information Centers - Contract No.: OSP-1400153	93.504	6,844	-	-	-	-	-	-	-	-	**6,844**
Direct -Health Care and Other Facilities	93.887	267,800	-	-	-	-	-	-	-	-	**267,800**
Pass Through Nevada Department of Health & Human Services -Maternal and Child Health Services Block Grant to the States - Contract No.: 13020	93.994	-	910	-	-	-	-	-	-	-	**910**
Total for Health Resources And Services Administration		**274,644**	**343,004**	-	-	-	-	-	-	-	**617,648**
Centers For Disease Control And Prevention											
Direct -Occupational Safety and Health Program	93.262	554,843	-	-	-	-	-	-	-	-	**554,843**
Pass Through Nv-Dept of Health & Human Srvcs -Centers for Disease Control and Prevention_Investigations and Technical Assistance - Contract No.: NONE	93.283	-	135,529	-	-	-	-	-	-	-	**135,529**
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	658	-	-	-	-	-	-	-	-	**658**

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
Research And Development Cluster											
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	-	9,438	-	-	-	-	-	-	-	**9,438**
Pass Through Nv-Dept of Health & Human Srvcs -PPHF-2012: Health Care Surveillance/Health Statistics – Surveillance Program Announcement: Behavioral Risk Factor Surveillance System Financed in Part by 2012 Prevention and Public Health Funds (PPHF-2012) - C	93.745	-	57,067	-	-	-	-	-	-	-	**57,067**
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	85,542	-	-	-	-	-	-	-	-	**85,542**
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	107,562	-	-	-	-	-	-	-	-	**107,562**
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	31,700	-	-	-	-	-	-	-	-	**31,700**
Total for Centers For Disease Control And Prevention		**780,304**	**202,035**	-	-	-	-	-	-	-	**982,339**
National Institutes Of Health											
Pass Through CANCER PREVENTION INSTITUTE OF CALIFORNIA -Environmental Health - Contract No.: 1R01ES018841-01-UNR	93.113	78,068	-	-	-	-	-	-	-	-	**78,068**
Pass Through Medical University of South Carolina - Environmental Health - Contract No.: MUSC09-098	93.113	-	862	-	-	-	-	-	-	-	**862**
Direct -Oral Diseases and Disorders Research	93.121	-	42,176	-	-	-	-	-	-	-	**42,176**

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
Research And Development Cluster											
Direct -Human Genome Research	93.172	-	38,050	-	-	-	-	-	-	-	**38,050**
Direct -Mental Health Research Grants	93.242	30,624	119,825	-	-	-	-	-	-	-	**150,449**
Direct -Alcohol Research Programs	93.273	(101)	-	-	-	-	-	-	-	-	**(101)**
Direct -Drug Abuse and Addiction Research Programs	93.279	-	450,923	-	-	-	-	-	-	-	**450,923**
Direct -Mental Health National Research Service Awards for Research Training	93.282	157,484	-	-	-	-	-	-	-	-	**157,484**
Direct -Nursing Research	93.361	22,664	-	-	-	-	-	-	-	-	**22,664**
Direct -National Center for Research Resources	93.389	211,985	-	-	-	-	-	-	-	-	**211,985**
Direct -Cancer Cause and Prevention Research	93.393	107,493	-	-	-	-	-	-	-	-	**107,493**
Direct -Cancer Research Manpower	93.398	282,411	-	-	-	-	-	-	-	-	**282,411**
Direct -Cardiovascular Diseases Research	93.837	1,204,439	-	-	-	-	-	-	-	-	**1,204,439**
Direct -Arthritis, Musculoskeletal and Skin Diseases Research	93.846	175,204	-	-	-	-	-	-	-	-	**175,204**
Direct -Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	2,418,986	-	-	-	-	-	-	-	-	**2,418,986**
Pass Through GEORGIA REGENTS UNIVERSITY - Diabetes, Digestive, and Kidney Diseases Extramural Research - Contract No.: 25732-18	93.847	36,657	-	-	-	-	-	-	-	-	**36,657**
Pass Through UNIVERSITY OF SOUTH FLORIDA - Diabetes, Digestive, and Kidney Diseases Extramural Research - Contract No.: CT:TN-01/SITE# 3451	93.847	1,160	-	-	-	-	-	-	-	-	**1,160**

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
Research And Development Cluster											
Pass Through UNIVERSITY OF VERMONT -Diabetes, Digestive, and Kidney Diseases Extramural Research - Contract No.: 27248SUB51415	93.847	28,200	-	-	-	-	-	-	-	-	**28,200**
Direct -Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853	885,896	-	-	-	-	-	-	-	-	**885,896**
Pass Through LOMA LINDA UNIVERSITY -Extramural Research Programs in the Neurosciences and Neurological Disorders - Contract No.: 2110027	93.853	23,131	-	-	-	-	-	-	-	-	**23,131**
Pass Through MASSACHUSETTS GENERAL HOSPITAL - Extramural Research Programs in the Neurosciences and Neurological Disorders - Contract No.: 2CARE-01.00	93.853	15,430	-	-	-	-	-	-	-	-	**15,430**
Direct -Allergy, Immunology and Transplantation Research	93.855	1,814,337	389,156	-	-	-	-	-	-	-	**2,203,493**
Pass Through DXDISCOVERY, INC -Allergy, Immunology and Transplantation Research - Contract No.: OSP-1305001	93.855	87,500	-	-	-	-	-	-	-	-	**87,500**
Pass Through IMMUNO MYCOLOGICS INC -Allergy, Immunology and Transplantation Research - Contract No.: OSP-1212054	93.855	111,605	-	-	-	-	-	-	-	-	**111,605**
Pass Through IMMUNO MYCOLOGICS INC -Allergy, Immunology and Transplantation Research - Contract No.: 1106058	93.855	51,702	-	-	-	-	-	-	-	-	**51,702**
Pass Through INBIOS INTERNATIONAL INC -Allergy, Immunology and Transplantation Research - Contract No.: 0	93.855	809	-	-	-	-	-	-	-	-	**809**
Pass Through INBIOS INTERNATIONAL INC -Allergy, Immunology and Transplantation Research - Contract No.: OSP-11909ER	93.855	164,498	-	-	-	-	-	-	-	-	**164,498**
Pass Through UNIVERSITY OF CALIFORNIA IRVINE - Allergy, Immunology and Transplantation Research - Contract No.: 2009-2159	93.855	119,382	-	-	-	-	-	-	-	-	**119,382**
Pass Through WHITTEMORE PETERSON -Allergy, Immunology and Transplantation Research - Contract No.: R01AI078234	93.855	17,155	-	-	-	-	-	-	-	-	**17,155**
Direct -Biomedical Research and Research Training	93.859	8,886,475	1,850,941	-	-	-	-	-	-	-	**10,737,416**

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
Research And Development Cluster											
Pass Through UNIVERSITY OF NEW MEXICO - Biomedical Research and Research Training - Contract No.: 3RN79	93.859	19,517	-	-	-	-	-	-	-	-	**19,517**
Pass Through WASHINGTON UNIVERSITY SCHOOL OF MEDICINE -Biomedical Research and Research Training - Contract No.: WU0956/2904913N	93.859	28,973	-	-	-	-	-	-	-	-	**28,973**
Direct -Child Health and Human Development Extramural Research	93.865	1,378,453	-	-	-	-	-	-	-	-	**1,378,453**
Pass Through Texas Tech Univ -Child Health and Human Development Extramural Research - Contract No.: 21F086-02	93.865	-	11,026	-	-	-	-	-	-	-	**11,026**
Direct -Vision Research	93.867	276,809	217,198	-	-	-	-	-	-	-	**494,008**
Pass Through University of Connecticut -Medical Library Assistance - Contract No.: 6696	93.879	-	56,566	-	-	-	-	-	-	-	**56,566**
Total for National Institutes Of Health		**18,636,948**	**3,176,723**	-	-	-	-	-	-	-	**21,813,670**
Agency For Toxic Substances And Disease Registry											
Pass Through MCKING CONSULTING -Health Program for Toxic Substances and Disease Registry - Contract No.: 4560	93.161	5,689	-	-	-	-	-	-	-	-	**5,689**
Total for Agency For Toxic Substances And Disease Registr		**5,689**	-	-	-	-	-	-	-	-	**5,689**
Agency For Healthcare Research And Quality											
Pass Through Nevada Department of Health & Human Services -Research on Healthcare Costs, Quality and Outcomes - Contract No.: N/A	93.226	-	9,551	-	-	-	-	-	-	-	**9,551**
Pass Through NV Div of Health Care -Research on Healthcare Costs, Quality and Outcomes - Contract No.: N/A	93.226	-	70,814	-	-	-	-	-	-	-	**70,814**
Total for Agency For Healthcare Research And Quality		-	**80,365**	-	-	-	-	-	-	-	**80,365**
Centers For Medicare And Medicaid Services											

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
Research And Development Cluster											
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -The Affordable Care Act Medicaid Incentives for Prevention of Chronic Disease Demonstration Project - Contract No.: 14105	93.536	14,632	-	-	-	-	-	-	-	-	**14,632**
Total for Centers For Medicare And Medicaid Services		**14,632**	-	-	-	-	-	-	-	-	**14,632**
Total for Department Of Health And Human Services		**19,713,237**	**4,604,190**	-	-	-	-	-	-	-	**24,317,428**
Department Of Homeland Security											
Department Of Homeland Security											
Pass Through DOUGLAS CNTY-NV -Pre-Disaster Mitigation - Contract No.: 1308069	97.047	23,138	-	-	-	-	-	-	-	-	**23,138**
Pass Through Clark County -Homeland Security Biowatch Program - Contract No.: CBE 601808-09	97.091	-	127,719	-	-	-	-	-	-	-	**127,719**
Pass Through Nevada Department of Health & Human Services -Homeland Security Biowatch Program - Contract No.: S14069	97.091	-	794,144	-	-	-	-	-	-	-	**794,144**
Direct -Homeland Security, Research, Testing, Evaluation, and Demonstration of Technologies	97.108	27,125	-	-	-	-	-	-	-	-	**27,125**
Total for Department Of Homeland Security		**50,263**	**921,863**	-	-	-	-	-	-	-	**972,126**
Total for Department Of Homeland Security		**50,263**	**921,863**	-	-	-	-	-	-	-	**972,126**
Department Of Housing And Urban Development											
Office Of Sustainable Housing And Community											
Pass Through CITY OF HENDERSON -Sustainable Communities Regional Planning Grant Program - Contract No.: 51413443	14.703	-	47,500	-	-	-	-	-	-	-	**47,500**
Total for Office Of Sustainable Housing And Community		-	**47,500**	-	-	-	-	-	-	-	**47,500**
Total for Department Of Housing And Urban Development		-	**47,500**	-	-	-	-	-	-	-	**47,500**
Department Of Justice											
Office Of Victims Of Crime											

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
Research And Development Cluster											
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Crime Victim Assistance/Discretionary Grants - Contract No.: SVAA14-002	16.582	216	-	-	-	-	-	-	-	-	**216**
Total for Office Of Victims Of Crime		**216**	-	-	-	-	-	-	-	-	**216**
Office Of Juvenile Justice And Delinquency Prevention											
Pass Through Fund for NYC: Center for Court Innovation - Missing Children's Assistance - Contract No.: NONE	16.543	-	15,211	-	-	-	-	-	-	-	**15,211**
Total for Office Of Juvenile Justice And Delinquency Preve		-	**15,211**	-	-	-	-	-	-	-	**15,211**
Bureau Of Justice Statistics											
Direct -State Justice Statistics Program for Statistical Analysis Centers	16.550	-	30,831	-	-	-	-	-	-	-	**30,831**
Total for Bureau Of Justice Statistics		-	**30,831**	-	-	-	-	-	-	-	**30,831**
National Institute Of Justice											
Pass Through KENTUCKY STATE UNIVERSITY - National Institute of Justice Research, Evaluation, and Development Project Grants - Contract No.: 2010-DN-BX-K271	16.560	13,992	-	-	-	-	-	-	-	-	**13,992**
Pass Through UNIVERSITY OF MASSACHUSETTS LOWELL -National Institute of Justice Research, Evaluation, and Development Project Grants - Contract No.: S51000000025001	16.560	49,309	-	-	-	-	-	-	-	-	**49,309**
Total for National Institute Of Justice		**63,302**	-	-	-	-	-	-	-	-	**63,302**
Bureau Of Justice Assistance											
Pass Through CITY OF RENO POLICE DEPT-NV -Edward Byrne Memorial Competitive Grant Program - Contract No.: OSP-1304006	16.751	22,584	-	-	-	-	-	-	-	-	**22,584**
Pass Through LV Metro PD -Edward Byrne Memorial Competitive Grant Program - Contract No.: N/A	16.751	-	18,536	-	-	-	-	-	-	-	**18,536**
Total for Bureau Of Justice Assistance		**22,584**	**18,536**	-	-	-	-	-	-	-	**41,120**

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
Research And Development Cluster											
Total for Department Of Justice		**86,101**	**64,578**	-	-	-	-	-	-	-	**150,680**
Department Of State											
Bureau Of Educational And Cultural Affairs											
Pass Through THE NATIONAL ACADEMIES -Professional and Cultural Exchange Programs - Citizen Exchanges - Contract No.: PGA-P210948	19.415	19,176	-	-	-	-	-	-	-	-	**19,176**
Total for Bureau Of Educational And Cultural Affairs		**19,176**	-	-	-	-	-	-	-	-	**19,176**
Total for Department Of State		**19,176**	-	-	-	-	-	-	-	-	**19,176**
Department Of The Interior											
CONTRACT - DEPT OF THE INTERIOR											
Direct -Contract - Dept of the Interior	15.000	-	94,902	-	-	-	-	-	-	-	**94,902**
Pass Through NV Dept. of Wildlife -Contract - Dept of the Interior - Contract No.: N/A	15.000	-	20,642	-	-	-	-	-	-	-	**20,642**
Pass Through UNIVERSITY OF IDAHO -Contract - Dept of the Interior - Contract No.: BFK293-SB-002	15.000	-	-	38,340	-	-	-	-	-	-	**38,340**
Pass Through UNIVERSITY OF IDAHO -Contract - Dept of the Interior - Contract No.: BFK393-SB-002	15.000	-	-	22,935	-	-	-	-	-	-	**22,935**
Pass Through URS Group Inc -Contract - Dept of the Interior - Contract No.: 277142	15.000	-	22,986	-	-	-	-	-	-	-	**22,986**
Total for CONTRACT - DEPT OF THE INTERIOR		-	**138,530**	**61,275**	-	-	-	-	-	-	**199,805**
Bureau Of Land Management											
Direct -Cultural Resource Management	15.224	11,996	113,570	32,839	-	-	-	-	-	-	**158,404**
Direct -Fish, Wildlife and Plant Conservation Resource Management	15.231	41,368	28,615	195,480	-	-	-	-	-	-	**265,463**
Direct -Wildland Fire Research and Studies Program	15.232	419,519	-	70,559	-	-	-	-	-	-	**490,078**

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
Research And Development Cluster											
Pass Through UNIVERSITY OF UTAH -Wildland Fire Research and Studies Program - Contract No.: 10026851	15.232	-	-	45,708	-	-	-	-	-	-	**45,708**
Direct -Southern Nevada Public Land Management	15.235	-	955,759	-	-	-	-	-	-	-	**955,759**
Direct -Environmental Quality and Protection Resource Management	15.236	-	2,705	-	-	-	-	-	-	-	**2,705**
Direct -Rangeland Resource Management	15.237	26,481	-	-	-	-	-	-	-	-	**26,481**
Direct -Challenge Cost Share	15.238	33,472	-	-	-	-	-	-	-	-	**33,472**
Total for Bureau Of Land Management		**532,835**	**1,100,649**	**344,585**	-	-	-	-	-	-	**1,978,070**
National Park Service											
Pass Through NV-DEPT OF CONSERVATION NATURAL RESOURCES -Historic Preservation Fund Grants-In-Aid - Contract No.: CHDGA-2011-03	15.904	10,715	-	-	-	-	-	-	-	-	**10,715**
Direct -Technical Preservation Services	15.915	1,586	-	-	-	-	-	-	-	-	**1,586**
Direct -Outdoor Recreation_Acquisition, Development and Planning	15.916	1,586	-	-	-	-	-	-	-	-	**1,586**
Direct -Cooperative Research and Training Programs – Resources of the National Park System	15.945	27,462	-	72,301	-	-	-	-	-	-	**99,763**
Pass Through Stephen Austin Univ -Cooperative Research and Training Programs – Resources of the National Park System - Contract No.: 12-058012-001	15.945	-	2,866	-	-	-	-	-	-	-	**2,866**
Total for National Park Service		**41,349**	**2,866**	**72,301**	-	-	-	-	-	-	**116,516**
The Bureau Of Ocean Energy Management											
Pass Through UNIVERSITY OF TEXAS AUSTI -Bureau of Ocean Energy Management (BOEM) Environmental Studies Program (ESP) - Contract No.: OTA11-001031	15.423	7,272	-	-	-	-	-	-	-	-	**7,272**
Total for The Bureau Of Ocean Energy Management		**7,272**	-	-	-	-	-	-	-	-	**7,272**

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
Research And Development Cluster											
Bureau Of Reclamation											
Direct -Water Desalination Research and Development Program	15.506	33,341	-	-	-	-	-	-	-	-	**33,341**
Direct -WaterSMART (Sustaining and Manage America's Resources for Tomorrow)	15.507	-	-	13,309	-	-	-	-	-	-	**13,309**
Direct -Providing Water to At-Risk Natural Desert Terminal Lakes	15.508	83,743	-	541,783	-	-	-	-	-	-	**625,527**
Pass Through NATIONAL FISH AND WILDLIFE FOUNDATION -Providing Water to At-Risk Natural Desert Terminal Lakes - Contract No.: 0202.10.023665	15.508	1,427,000	-	-	-	-	-	-	-	-	**1,427,000**
Pass Through NATIONAL FISH AND WILDLIFE FOUNDATION -Providing Water to At-Risk Natural Desert Terminal Lakes - Contract No.: 0202.13.039373	15.508	27,282	-	-	-	-	-	-	-	-	**27,282**
Pass Through NEVADA SYSTEM OF HIGHER EDUC-DESERT RESEARCH INSTITUTE -Providing Water to At-Risk Natural Desert Terminal Lakes - Contract No.: 663.1230.01	15.508	914	-	-	-	-	-	-	-	-	**914**
Pass Through NEVADA TAHOE CONSERVATION DISTRICE -Fish and Wildlife Coordination Act - Contract No.: DATED 11/2010	15.517	-	-	21,519	-	-	-	-	-	-	**21,519**
Direct -Lower Colorado River Multi-Species Conservation Program.	15.538	-	1,730	-	-	-	-	-	-	-	**1,730**
Direct -SECURE Water Act – Research Agreements	15.560	-	-	259,858	-	-	-	-	-	-	**259,858**
Total for Bureau Of Reclamation		**1,572,280**	**1,730**	**836,470**	-	-	-	-	-	-	**2,410,479**
Fish And Wildlife Service											
Pass Through SUMMIT LAKE PAIUTE -Sport Fish Restoration Program - Contract No.: 1110014	15.605	39,460	-	-	-	-	-	-	-	-	**39,460**
Direct -Fish and Wildlife Management Assistance	15.608	234,894	86,696	52,377	-	-	-	-	-	-	**373,966**
Pass Through NV Dept. of Wildlife -Fish and Wildlife Management Assistance - Contract No.: 15185	15.608	-	8,721	-	-	-	-	-	-	-	**8,721**

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
Research And Development Cluster											
Pass Through STRATUS CONSULTING -Fish and Wildlife Management Assistance - Contract No.: S183-070/TO# 1	15.608	179,405	-	-	-	-	-	-	-	-	**179,405**
Pass Through STRATUS CONSULTING -Fish and Wildlife Management Assistance - Contract No.: S183-071/TO# 6	15.608	18,924	-	-	-	-	-	-	-	-	**18,924**
Pass Through STRATUS CONSULTING -Fish and Wildlife Management Assistance - Contract No.: S183-031/TO# 2	15.608	344	-	-	-	-	-	-	-	-	**344**
Pass Through STRATUS CONSULTING -Fish and Wildlife Management Assistance - Contract No.: S183-010/TO# 7	15.608	60,104	-	-	-	-	-	-	-	-	**60,104**
Pass Through STRATUS CONSULTING -Fish and Wildlife Management Assistance - Contract No.: S183-041/TO# 3	15.608	21,661	-	-	-	-	-	-	-	-	**21,661**
Pass Through TAHOE REGIONAL PLANNING AGENCY - Fish and Wildlife Management Assistance - Contract No.: 13C00064	15.608	124,778	-	-	-	-	-	-	-	-	**124,778**
Pass Through OREGON DEPT OF FISH & WILDLIFE - Wildlife Restoration and Basic Hunter Education - Contract No.: ODFW# 165-13	15.611	48,867	-	-	-	-	-	-	-	-	**48,867**
Direct -Wildlife Conservation and Restoration	15.625	45,847	-	-	-	-	-	-	-	-	**45,847**
Direct -Research Grants (Generic)	15.650	3,501	-	-	-	-	-	-	-	-	**3,501**
Pass Through PACIFIC STATES MARINE FISHERIES COMMISSION -Research Grants (Generic) - Contract No.: 13-60	15.650	14,686	-	-	-	-	-	-	-	-	**14,686**
Direct -Migratory Bird Monitoring, Assessment and Conservation	15.655	63,015	-	-	-	-	-	-	-	-	**63,015**
Direct -Cooperative Landscape Conservation	15.669	17,654	-	-	-	-	-	-	-	-	**17,654**
Total for Fish And Wildlife Service		**873,139**	**95,416**	**52,377**	-	-	-	-	-	-	**1,020,932**
U.S. Geological Survey											
Direct -Assistance to State Water Resources Research Institutes	15.805	-	-	90,635	-	-	-	-	-	-	**90,635**

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
Research And Development Cluster											
Direct -Earthquake Hazards Reduction Program	15.807	787,209	-	-	-	-	-	-	-	-	**787,209**
Direct -U.S. Geological Survey_ Research and Data Collection	15.808	216,135	78,084	-	-	-	-	-	-	-	**294,219**
Pass Through UNIVERSITY OF SOUTHERN CALIFORNIA -U.S. Geological Survey_ Research and Data Collection - Contract No.: Y86191/PO 10011577	15.808	13,616	-	-	-	-	-	-	-	-	**13,616**
Direct -National Cooperative Geologic Mapping Program	15.810	141,407	-	-	-	-	-	-	-	-	**141,407**
Direct -National Geological and Geophysical Data Preservation Program	15.814	751	-	-	-	-	-	-	-	-	**751**
Pass Through Univ of Arizona -National Climate Change and Wildlife Science Center - Contract No.: 72293	15.820	-	9,873	-	-	-	-	-	-	-	**9,873**
Pass Through UNIVERSITY OF ARIZONA -National Climate Change and Wildlife Science Center - Contract No.: 131695	15.820	-	-	14,585	-	-	-	-	-	-	**14,585**
Pass Through UNIVERSITY OF ARIZONA -National Climate Change and Wildlife Science Center - Contract No.: 131698	15.820	-	-	14,450	-	-	-	-	-	-	**14,450**
Pass Through UNIVERSITY OF ARIZONA -National Climate Change and Wildlife Science Center - Contract No.: Y561947	15.820	-	-	138,072	-	-	-	-	-	-	**138,072**
Total for U.S. Geological Survey		**1,159,118**	**87,956**	**257,741**	-	-	-	-	-	-	**1,504,816**
GREAT BASIN COOPERATIVE ENVIRONMENTAL STUDIES UNIT											
Direct -Great Basin Cooperative Environmental Studies Unit	15.DAV	2,027	-	-	-	-	-	-	-	-	**2,027**
Total for GREAT BASIN COOPERATIVE ENVIRONME		**2,027**	-	-	-	-	-	-	-	-	**2,027**
Total for Department Of The Interior		**4,188,021**	**1,427,148**	**1,624,750**	-	-	-	-	-	-	**7,239,918**

Department Of Transportation

Federal Highway Administration (fhwa)

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
Research And Development Cluster											
Direct -Highway Research and Development Program	20.200	311,541	-	-	-	-	-	-	-	-	**311,541**
Pass Through NV-DEPT OF PUBLIC SAFETY -Highway Planning and Construction - Contract No.: TS2014UNRUNSOM-00151	20.205	83,097	-	-	-	-	-	-	-	-	**83,097**
Pass Through NV-DEPT OF TRANSPORTATION - Highway Planning and Construction - Contract No.: P514-13-803	20.205	17,262	-	-	-	-	-	-	-	-	**17,262**
Pass Through NV-DEPT OF TRANSPORTATION - Highway Planning and Construction - Contract No.: P515-13-803	20.205	18,151	-	-	-	-	-	-	-	-	**18,151**
Pass Through NV-DEPT OF TRANSPORTATION - Highway Planning and Construction - Contract No.: P163-11-803	20.205	(5)	-	-	-	-	-	-	-	-	**(5)**
Pass Through NV-DEPT OF TRANSPORTATION - Highway Planning and Construction - Contract No.: P281-12-803	20.205	13,166	-	-	-	-	-	-	-	-	**13,166**
Pass Through NV-DEPT OF TRANSPORTATION - Highway Planning and Construction - Contract No.: P351-13-006	20.205	130,525	-	-	-	-	-	-	-	-	**130,525**
Pass Through NV-DEPT OF TRANSPORTATION - Highway Planning and Construction - Contract No.: P206-10-803	20.205	47,119	-	-	-	-	-	-	-	-	**47,119**
Pass Through NV-DEPT OF TRANSPORTATION - Highway Planning and Construction - Contract No.: P524-12-016	20.205	164,661	-	-	-	-	-	-	-	-	**164,661**
Pass Through NV-DEPT OF TRANSPORTATION - Highway Planning and Construction - Contract No.: P609-13-803	20.205	10,831	-	-	-	-	-	-	-	-	**10,831**
Pass Through NV-DEPT OF TRANSPORTATION - Highway Planning and Construction - Contract No.: P315-13-006	20.205	111,913	-	-	-	-	-	-	-	-	**111,913**
Pass Through NV-DEPT OF TRANSPORTATION - Highway Planning and Construction - Contract No.: PR149-13-006	20.205	791,608	-	-	-	-	-	-	-	-	**791,608**

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
Research And Development Cluster											
Pass Through NV-DEPT OF TRANSPORTATION - Highway Planning and Construction - Contract No.: P202-13-803	20.205	36,643	-	-	-	-	-	-	-	-	**36,643**
Pass Through NV-DEPT OF TRANSPORTATION - Highway Planning and Construction - Contract No.: P493-12-803	20.205	46,416	-	-	-	-	-	-	-	-	**46,416**
Pass Through NV-DEPT OF TRANSPORTATION - Highway Planning and Construction - Contract No.: P224-12-803	20.205	34,360	-	-	-	-	-	-	-	-	**34,360**
Pass Through NV-DEPT OF TRANSPORTATION - Highway Planning and Construction - Contract No.: P079-13-803	20.205	52,086	-	-	-	-	-	-	-	-	**52,086**
Pass Through NV-DEPT OF TRANSPORTATION - Highway Planning and Construction - Contract No.: P130-13-803	20.205	56,286	-	-	-	-	-	-	-	-	**56,286**
Pass Through NV-DEPT OF TRANSPORTATION - Highway Planning and Construction - Contract No.: P046-13-816	20.205	84,710	-	-	-	-	-	-	-	-	**84,710**
Pass Through NV-DEPT OF TRANSPORTATION - Highway Planning and Construction - Contract No.: P078-13-803	20.205	100,424	-	-	-	-	-	-	-	-	**100,424**
Pass Through NV-DEPT OF TRANSPORTATION - Highway Planning and Construction - Contract No.: P122-12-803	20.205	56,730	-	-	-	-	-	-	-	-	**56,730**
Pass Through NV-DEPT OF TRANSPORTATION - Highway Planning and Construction - Contract No.: P122-13-803	20.205	39,570	-	-	-	-	-	-	-	-	**39,570**
Pass Through NV-DEPT OF TRANSPORTATION - Highway Planning and Construction - Contract No.: P123-13-803	20.205	60,183	-	-	-	-	-	-	-	-	**60,183**
Pass Through NV-DEPT OF TRANSPORTATION - Highway Planning and Construction - Contract No.: P061-12-803	20.205	35,831	-	-	-	-	-	-	-	-	**35,831**
Pass Through REGIONAL TRANSPORTATION COMMISSION OF SOUTHERN NEVADA -Highway Planning and Construction - Contract No.: 14-058	20.205	3,488	-	-	-	-	-	-	-	-	**3,488**

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
Research And Development Cluster											
Pass Through REGIONAL TRANSPORTATION COMMISSION OF SOUTHERN NEVADA -Highway Planning and Construction - Contract No.: 12-050	20.205	36,626	-	-	-	-	-	-	-	-	**36,626**
Pass Through SOUTH DAKOTA DEPT OF TRANSPORTATION -Highway Planning and Construction - Contract No.: 311055	20.205	28,617	-	-	-	-	-	-	-	-	**28,617**
Pass Through WESTERN RESEARCH INSTITUTE - Highway Planning and Construction - Contract No.: UNR000	20.205	1,086,627	-	-	-	-	-	-	-	-	**1,086,627**
Total for Federal Highway Administration (fhwa)		**3,458,465**	-	-	-	-	-	-	-	-	**3,458,465**
Federal Motor Carrier Safety Administration (fmcsa)											
Pass Through NV-DEPT OF PUBLIC SAFETY -National Motor Carrier Safety - Contract No.: OSP-1112107	20.218	17,977	-	-	-	-	-	-	-	-	**17,977**
Total for Federal Motor Carrier Safety Administration (fm		**17,977**	-	-	-	-	-	-	-	-	**17,977**
National Highway Traffic Safety Administration (nhtsa)											
Pass Through NV-DEPT OF PUBLIC SAFETY -State and Community Highway Safety - Contract No.: TS-2014-UNR-00104	20.600	21,746	-	-	-	-	-	-	-	-	**21,746**
Pass Through NV-DEPT OF PUBLIC SAFETY -State and Community Highway Safety - Contract No.: 23-OP-9 TS-2013-UNR-	20.600	20,127	-	-	-	-	-	-	-	-	**20,127**
Pass Through NV-DEPT OF PUBLIC SAFETY -State Traffic Safety Information System Improvement Grants - Contract No.: 23-408TR-7	20.610	13,960	-	-	-	-	-	-	-	-	**13,960**
Total for National Highway Traffic Safety Administration (		**55,834**	-	-	-	-	-	-	-	-	**55,834**
Research And Innovative Technology Administration											
Direct -University Transportation Centers Program	20.701	23,919	588,830	-	-	-	-	-	-	-	**612,750**
Pass Through FLORIDA INTERNATIONAL UNIVERSITY -University Transportation Centers Program - Contract No.: 800002954-02/PO#FIU0	20.701	4,122	-	-	-	-	-	-	-	-	**4,122**

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
Research And Development Cluster											
Pass Through San Jose St Res Fdn -University Transportation Centers Program - Contract No.: SUB 21-11004903	20.701	-	64,922	-	-	-	-	-	-	-	**64,922**
Pass Through Univ of Missouri -University Transportation Centers Program - Contract No.: 00041156-01	20.701	-	32,151	-	-	-	-	-	-	-	**32,151**
Pass Through Univ of Missouri -University Transportation Centers Program - Contract No.: 00042499-01	20.701	-	37,117	-	-	-	-	-	-	-	**37,117**
Total for Research And Innovative Technology Administrat		**28,041**	**723,021**	-	-	-	-	-	-	-	**751,062**
Total for Department Of Transportation		**3,560,317**	**723,021**	-	-	-	-	-	-	-	**4,283,338**
Environmental Protection Agency											
CONTRACT - ENVIRONMENTAL PROTECTION AGENCY											
Direct -Contract - Environmental Protection Agency	66.000	-	90,724	-	-	-	-	-	-	-	**90,724**
Total for CONTRACT - ENVIRONMENTAL PROTECTI		-	**90,724**	-	-	-	-	-	-	-	**90,724**
Office Of Water											
Pass Through NEVADA DEPT OF ENVIRONMENTAL PROTECTION -Construction Grants for Wastewater Treatment Works - Contract No.: DEP-S 12-007	66.416	-	-	11,696	-	-	-	-	-	-	**11,696**
Pass Through NEVADA DEPT OF ENVIRONMENTAL PROTECTION -Nonpoint Source Implementation Grants - Contract No.: DEP-S 12-028	66.460	-	-	22,265	-	-	-	-	-	-	**22,265**
Pass Through NEVADA DEPT OF ENVIRONMENTAL PROTECTION -Nonpoint Source Implementation Grants - Contract No.: DEP-S 13-015	66.460	-	-	18,952	-	-	-	-	-	-	**18,952**
Pass Through NEVADA DEPT OF CONSERVATION & NATURAL RESOURCES -Regional Wetland Program Development Grants - Contract No.: NNHP-12821/646.2600	66.461	-	-	70,701	-	-	-	-	-	-	**70,701**
Total for Office Of Water		-	-	**123,614**	-	-	-	-	-	-	**123,614**
Office Of International And Tribal Affairs											

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
Research And Development Cluster											
Direct -International Financial Assistance Projects Sponsored by the Office of International and Tribal Affairs	66.931	-	-	168,001	-	-	-	-	-	-	**168,001**
Total for Office Of International And Tribal Affairs		-	-	**168,001**	-	-	-	-	-	-	**168,001**
Office Of Research And Development (ord)											
Direct -Science To Achieve Results (STAR) Research Program	66.509	50,598	-	-	-	-	-	-	-	-	**50,598**
Pass Through UNIVERSITY OF SOUTHERN CALIFORNIA -Science To Achieve Results (STAR) Research Program - Contract No.: 0	66.509	53,567	-	-	-	-	-	-	-	-	**53,567**
Direct -Greater Research Opportunities (GRO) Fellowships For Undergraduate Environmental Study	66.513	1,121	-	-	-	-	-	-	-	-	**1,121**
Total for Office Of Research And Development (ord)		**105,286**	-	-	-	-	-	-	-	-	**105,286**
Total for Environmental Protection Agency		**105,286**	**90,724**	**291,616**	-	-	-	-	-	-	**487,626**
National Aeronautics And Space Administration											
CONTRACT - NATIONAL AERONAUTICS AND SPACE ADMIN.											
Pass Through Innosence, LLC -Contract - National Aeronautics and Space Administration - Contract No.: ISL 3059	43.000	-	22,897	-	-	-	-	-	-	-	**22,897**
Pass Through JET PROPULSION LAB/CALIFORNIA INSTITUTE OF TECHNOLOGY -Contract - National Aeronautics and Space Administration - Contract No.: RSA 1491120	43.000	-	-	14,334	-	-	-	-	-	-	**14,334**
Pass Through JET PROPULSION LAB/CALIFORNIA INSTITUTE OF TECHNOLOGY -Contract - National Aeronautics and Space Administration - Contract No.: RSA# 1372132	43.000	-	-	29,246	-	-	-	-	-	-	**29,246**
Total for CONTRACT - NATIONAL AERONAUTICS AN		-	**22,897**	**43,579**	-	-	-	-	-	-	**66,477**
National Aeronautics And Space Administration											
Direct -Science	43.001	457,006	483,759	540,856	-	-	-	-	-	308,618	**1,790,239**

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
Research And Development Cluster											
Pass Through ASHIMA RESEARCH -Science - Contract No.: ASHIMA 656.3545	43.001	-	-	17,216	-	-	-	-	-	-	**17,216**
Pass Through COLUMBIA UNIVERSITY -Science - Contract No.: GG006565-08	43.001	-	-	4,083	-	-	-	-	-	-	**4,083**
Pass Through JET PROPULSION LAB/CALIFORNIA INSTITUTE OF TECHNOLOGY -Science - Contract No.: 1337038	43.001	-	-	42,061	-	-	-	-	-	-	**42,061**
Pass Through JET PROPULSION LAB/CALIFORNIA INSTITUTE OF TECHNOLOGY -Science - Contract No.: 1501326	43.001	-	-	20,925	-	-	-	-	-	-	**20,925**
Pass Through JET PROPULSION LAB/CALIFORNIA INSTITUTE OF TECHNOLOGY -Science - Contract No.: 14766	43.001	-	-	14,164	-	-	-	-	-	-	**14,164**
Pass Through JET PROPULSION LAB/CALIFORNIA INSTITUTE OF TECHNOLOGY -Science - Contract No.: 1479043	43.001	-	-	129,086	-	-	-	-	-	-	**129,086**
Pass Through JET PROPULSION LABORATORY - Science - Contract No.: 1452102	43.001	16,779	-	-	-	-	-	-	-	-	**16,779**
Pass Through JET PROPULSION LABORATORY - Science - Contract No.: 1243304	43.001	13,817	-	-	-	-	-	-	-	-	**13,817**
Pass Through MALIN SPACE SCIENCE SYSTEMS - Science - Contract No.: 06-0150	43.001	5,660	-	-	-	-	-	-	-	-	**5,660**
Pass Through PLANETARY SCIENCE INSTITUTE - Science - Contract No.: PSI-1307	43.001	-	-	11,252	-	-	-	-	-	-	**11,252**
Pass Through SETI INSTITUTE -Science - Contract No.: SC-3021	43.001	-	-	13,213	-	-	-	-	-	-	**13,213**
Pass Through Smithsonian Astrophysicl Observatory - Science - Contract No.: TM3-14007X	43.001	-	24,716	-	-	-	-	-	-	-	**24,716**
Pass Through Sonoma State Univ -Science - Contract No.: SA105765	43.001	-	7,664	-	-	-	-	-	-	-	**7,664**
Pass Through Space Telescope Science Inst -Science - Contract No.: HST-AR-12835-01-A	43.001	-	11,100	-	-	-	-	-	-	-	**11,100**

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
Research And Development Cluster											
Pass Through Space Telescope Science Inst -Science - Contract No.: HST-AR-12150-01-A	43.001	-	2,430	-	-	-	-	-	-	-	**2,430**
Pass Through Space Telescope Science Inst -Science - Contract No.: HST-AR-12143-01-A	43.001	-	440	-	-	-	-	-	-	-	**440**
Pass Through UNIVERSITY OF SOUTHERN CALIFORNIA -Science - Contract No.: 39109547	43.001	-	-	110,390	-	-	-	-	-	-	**110,390**
Pass Through UTAH STATE UNIVERSITY -Science - Contract No.: SUB-13069201	43.001	-	-	3,098	-	-	-	-	-	-	**3,098**
Direct -Education	43.008	-	-	-	-	-	-	-	-	198,747	**198,747**
Direct -Cross Agency Support	43.009	-	-	31,828	-	-	-	-	-	-	**31,828**
Total for National Aeronautics And Space Administration		**493,262**	**530,109**	**938,171**	-	-	-	-	-	**507,365**	**2,468,907**
Total for National Aeronautics And Space Administration		**493,262**	**553,006**	**981,750**	-	-	-	-	-	**507,365**	**2,535,383**
National Science Foundation											
National Science Foundation											
Direct -Engineering Grants	47.041	712,179	35,775	15,712	-	-	-	-	-	-	**763,665**
Pass Through Clemson Univ -Engineering Grants - Contract No.: 13302062007458	47.041	-	25,238	-	-	-	-	-	-	-	**25,238**
Pass Through Colorado State University -Engineering Grants - Contract No.: G3329-1	47.041	-	23,936	-	-	-	-	-	-	-	**23,936**
Pass Through POLYMERIC DESIGNS LLC -Engineering Grants - Contract No.: OSP-11702DC	47.041	50,000	-	-	-	-	-	-	-	-	**50,000**
Pass Through UNIVERSITY OF IOWA -Engineering Grants - Contract No.: W000513337	47.041	23,610	-	-	-	-	-	-	-	-	**23,610**
Pass Through UNIVERSITY OF WASHINGTON - Engineering Grants - Contract No.: 747830	47.041	95,005	-	-	-	-	-	-	-	-	**95,005**

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
Research And Development Cluster											
Direct -Mathematical and Physical Sciences	47.049	898,571	385,789	142,553	-	-	-	-	-	-	**1,426,913**
Pass Through ALFRED UNIVERSITY -Mathematical and Physical Sciences - Contract No.: 2012-UNR-000	47.049	26,046	-	-	-	-	-	-	-	-	**26,046**
Pass Through UNIVERSITY OF CALIFORNIA SAN DIEGO -Mathematical and Physical Sciences - Contract No.: 44137630	47.049	40,765	-	-	-	-	-	-	-	-	**40,765**
Direct -Geosciences	47.050	964,828	235,129	888,772	-	-	-	-	-	-	**2,088,729**
Pass Through MICHIGAN TECHNOLOGY UNIVERSITY - Geosciences - Contract No.: 1211086Z2	47.050	-	-	29,246	-	-	-	-	-	-	**29,246**
Pass Through Univ of Illinois -Geosciences - Contract No.: 2012-00975-01	47.050	-	77,764	-	-	-	-	-	-	-	**77,764**
Pass Through UNIVERSITY OF MICHIGAN - Geosciences - Contract No.: 3002541398	47.050	-	42,550	-	-	-	-	-	-	-	**42,550**
Pass Through UNIVERSITY OF SOUTHERN CALIFORNIA -Geosciences - Contract No.: Y86193/EAR-1033462	47.050	3,772	-	-	-	-	-	-	-	-	**3,772**
Pass Through UNIVERSITY OF SOUTHERN CALIFORNIA -Geosciences - Contract No.: Y86193/PO10013932	47.050	11,539	-	-	-	-	-	-	-	-	**11,539**
Direct -Computer and Information Science and Engineering	47.070	306,575	238,876	-	-	-	-	-	-	-	**545,451**
Direct -Biological Sciences	47.074	1,087,921	245,145	131,915	-	-	-	-	-	-	**1,464,981**
Pass Through Brown University -Biological Sciences - Contract No.: IOS-0840950	47.074	-	34,891	-	-	-	-	-	-	-	**34,891**
Pass Through UNIVERSITY OF CALIFORNIA-SANTA BARBARA -Biological Sciences - Contract No.: KK1208	47.074	-	-	11,617	-	-	-	-	-	-	**11,617**
Direct -Social, Behavioral, and Economic Sciences	47.075	598,455	328,910	-	-	-	-	-	-	-	**927,364**

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
Research And Development Cluster											
Pass Through University of Arizona -Social, Behavioral, and Economic Sciences - Contract No.: 70939	47.075	-	15,222	-	-	-	-	-	-	-	**15,222**
Direct -Education and Human Resources	47.076	540,732	31,988	-	-	-	-	-	-	-	**572,720**
Pass Through CALIFORNIA STATE UNIVERSITY-BAKERSFIELD -Education and Human Resources - Contract No.: GRA2391	47.076	-	-	26,137	-	-	-	-	-	-	**26,137**
Pass Through Hunter College -Education and Human Resources - Contract No.: 40A70-A	47.076	-	109,027	-	-	-	-	-	-	-	**109,027**
Direct -Polar Programs	47.078	76	77,519	1,008,703	-	-	-	-	-	-	**1,086,298**
Direct -International Science and Engineering (OISE)	47.079	-	943,649	-	-	-	-	-	-	180,668	**1,124,317**
Pass Through OREGON STATE UNIVERSITY - International Science and Engineering (OISE) - Contract No.: S1315A-A/OISE-968391	47.079	-	-	76,763	-	-	-	-	-	-	**76,763**
Direct -Office of Cyberinfrastructure	47.080	-	300	-	-	-	-	-	-	2,063,639	**2,063,939**
Direct -Office of Experimental Program to Stimulate Competitive Research	47.081	-	-	-	-	-	-	-	-	2,292,078	**2,292,078**
Direct -ARRA-Trans-NSF Recovery Act Reasearch Support	47.082	70,629	118,990	390,493	-	-	-	-	-	-	**580,112**
Direct -Trans-NSF Recovery Act Reasearch Support	47.082	-	-	-	-	-	-	-	-	-	**-**
Pass Through UNIVERSITY OF CALIFORNIA SAN DIEGO -ARRA-Trans-NSF Recovery Act Reasearch Support - Contract No.: PO 10306556-003	47.082	46,777	-	-	-	-	-	-	-	-	**46,777**
Total for National Science Foundation		**5,477,480**	**2,970,695**	**2,721,910**	-	-	-	-	-	**4,536,386**	**15,706,472**
Total for National Science Foundation		**5,477,480**	**2,970,695**	**2,721,910**	-	-	-	-	-	**4,536,386**	**15,706,472**

Nuclear Regulatory Commission

Nuclear Regulatory Commission

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
Research And Development Cluster											
Direct -U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program	77.008	74,132	-	-	-	-	-	-	-	-	**74,132**
Total for Nuclear Regulatory Commission		**74,132**	-	-	-	-	-	-	-	-	**74,132**
Total for Nuclear Regulatory Commission		**74,132**	-	-	-	-	-	-	-	-	**74,132**
Research And Development Cluster		**$52,144,670**	**$22,419,626**	**$19,660,484**	-	-	-	-	-	**$5,043,750**	**$99,268,531**
SNAP Cluster											
Department Of Agriculture											
Food And Nutrition Service											
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Supplemental Nutrition Assistance Program - Contract No.: FSNE FY13	10.551	247,068	-	-	-	-	-	-	-	-	**247,068**
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -Supplemental Nutrition Assistance Program - Contract No.: FSNE14/ED 1405	10.551	7,885	-	-	-	-	-	-	-	-	**7,885**
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -State Administrative Matching Grants for the Supplemental Nutrition Assistance Program - Contract No.: ED1404	10.561	63,151	-	-	-	-	-	-	-	-	**63,151**
Pass Through NV-DEPT OF HEALTH AND HUMAN SERVICES -State Administrative Matching Grants for the Supplemental Nutrition Assistance Program - Contract No.: FSNE14/ED 1405	10.561	543,765	-	-	-	-	-	-	-	-	**543,765**
Total for Food And Nutrition Service		**861,869**	-	-	-	-	-	-	-	-	**861,869**
Total for Department Of Agriculture		**861,869**	-	-	-	-	-	-	-	-	**861,869**
SNAP Cluster		**$861,869**	-	-	-	-	-	-	-	-	**$861,869**

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	CFDA Number	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	Total
Special Education Cluster											
Department Of Education											
Office Of Special Education And Rehabilitative Services											
Pass Through NV-DEPT OF EDUCATION -Special Education_Grants to States - Contract No.: OSP-11306SA	84.027	12,219	-	-	-	-	-	-	-	-	**12,219**
Pass Through NV-DEPT OF EDUCATION -Special Education_Grants to States - Contract No.: OSP-11306RZ	84.027	244,695	-	-	-	-	-	-	-	-	**244,695**
Pass Through NV-DEPT OF EDUCATION -Special Education_Grants to States - Contract No.: OSP-1303013	84.027	1,890	-	-	-	-	-	-	-	-	**1,890**
Pass Through NV-DEPT OF EDUCATION -Special Education_Grants to States - Contract No.: 071-001-2013	84.027	5,175	-	-	-	-	-	-	-	-	**5,175**
Pass Through NV-DEPT OF EDUCATION -Special Education_Grants to States - Contract No.: OSP-1400818	84.027	4,825	-	-	-	-	-	-	-	-	**4,825**
Pass Through NV-DEPT OF EDUCATION -Special Education_Grants to States - Contract No.: 071-000-2013	84.027	1,209	-	-	-	-	-	-	-	-	**1,209**
Pass Through NV-DEPT OF EDUCATION -Special Education_Grants to States - Contract No.: OSP-1400195	84.027	198,905	-	-	-	-	-	-	-	-	**198,905**
Pass Through NV-DEPT OF EDUCATION -Special Education_Grants to States - Contract No.: OSP-1400183	84.027	91,430	-	-	-	-	-	-	-	-	**91,430**
Pass Through NV-DEPT OF EDUCATION -Special Education_Grants to States - Contract No.: OSP-1303037	84.027	2,871	-	-	-	-	-	-	-	-	**2,871**
Total for Office Of Special Education And Rehabilitative Se		**563,219**	-	-	-	-	-	-	-	-	**563,219**
Total for Department Of Education		**563,219**	-	-	-	-	-	-	-	-	**563,219**
Special Education Cluster		**$563,219**	-	-	-	-	-	-	-	-	**$563,219**

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
Student Financial Assistance Cluster											
Department Of Education											
Office Of Student Financial Assistance Programs											
Direct -Federal Supplemental Educational Opportunity Grants	84.007	253,731	598,802	-	74,675	663,816	35,949	233,591	80,786	-	**1,941,350**
Direct -Federal Work-Study Program	84.033	444,593	959,038	-	90,453	558,091	40,148	198,845	57,095	-	**2,348,263**
Direct -Perkins Loan Cancellations	84.037	-	40,568	-	-	-	-	-	-	-	**40,568**
Direct -Federal Pell Grant Program	84.063	18,825,554	33,486,089	-	4,877,057	43,306,438	2,558,324	11,959,119	6,679,691	-	**121,692,272**
Total for Office Of Student Financial Assistance Programs		**19,523,878**	**35,084,497**	-	**5,042,185**	**44,528,345**	**2,634,421**	**12,391,555**	**6,817,572**	-	**126,022,453**
Department Of Education											
Direct -Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)	84.379	81,693	62,200	-	-	-	-	-	-	-	**143,893**
Total for Department Of Education		**81,693**	**62,200**	-	-	-	-	-	-	-	**143,893**
Total for Department Of Education		**19,605,571**	**35,146,697**	-	**5,042,185**	**44,528,345**	**2,634,421**	**12,391,555**	**6,817,572**	-	**126,166,346**
Student Financial Assistance Cluster		**$19,605,571**	**$35,146,697**	-	**$5,042,185**	**$44,528,345**	**$2,634,421**	**$12,391,555**	**$6,817,572**	-	**$126,166,346**

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
TRIO Cluster											
Department Of Education											
Office Of Postsecondary Education											
Direct -TRIO_Student Support Services	84.042	326,929	759,109	-	-	283,119	-	-	-	-	**1,369,157**
Direct -TRIO_Talent Search	84.044	-	1,030,561	-	-	-	-	-	-	-	**1,030,561**
Direct -TRIO_Upward Bound	84.047	812,158	1,399,362	-	477,731	-	-	333,095	-	-	**3,022,346**
Direct -TRIO_Educational Opportunity Centers	84.066	-	216,594	-	-	-	-	-	-	-	**216,594**
Direct -TRIO_McNair Post-Baccalaureate Achievement	84.217	219,676	223,444	-	-	-	-	-	-	-	**443,121**
Total for Office Of Postsecondary Education		**1,358,763**	**3,629,071**	-	**477,731**	**283,119**	-	**333,095**	-	-	**6,081,779**
Total for Department Of Education		**1,358,763**	**3,629,071**	-	**477,731**	**283,119**	-	**333,095**	-	-	**6,081,779**
TRIO Cluster		**$1,358,763**	**$3,629,071**	-	**$477,731**	**$283,119**	-	**$333,095**	-	-	**$6,081,779**

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
WIA Cluster											
Department Of Labor											
Employment Training Administration											
Pass Through NEVADA WORKS -WIA Adult Program - Contract No.: AD-13-UNR-CASAT	17.258	181,265	-	-	-	-	-	-	-	-	**181,265**
Pass Through Nevada Works -WIA Adult Program - Contract No.: N/A	17.258	-	-	-	-	-	77,783	-	-	-	**77,783**
Pass Through NV DEPT OF EMPLOYMNT, TRNG & REHAB -WIA Adult Program - Contract No.: PY13-GR-CSN	17.258	-	-	-	-	374,740	-	-	-	-	**374,740**
Pass Through NV DETR -WIA Adult Program - Contract No.: AD-13-TMCCGT	17.258	-	-	-	-	-	-	161,424	-	-	**161,424**
Pass Through NV DETR -WIA Adult Program - Contract No.: AD-13-TMCCDA	17.258	-	-	-	-	-	-	83,694	-	-	**83,694**
Pass Through NV DETR -WIA Adult Program - Contract No.: AD-12-TMCCGT	17.258	-	-	-	-	-	-	1,030	-	-	**1,030**
Pass Through NEVADA WORKS -WIA Youth Activities - Contract No.: YIS-12-UNRDFS	17.259	200,143	-	-	-	-	-	-	-	-	**200,143**
Pass Through NEVADA WORKS -WIA Youth Activities - Contract No.: YOS-12-UNRDFS	17.259	76,982	-	-	-	-	-	-	-	-	**76,982**
Pass Through NV DETR -WIA Youth Activities - Contract No.: YOS-13-TMCC	17.259	-	-	-	-	-	-	145,592	-	-	**145,592**
Pass Through NEVADA WORKS -WIA Dislocated Worker Formula Grants - Contract No.: DW-13-UNR-CASAT	17.278	226,161	-	-	-	-	-	-	-	-	**226,161**
Total for Employment Training Administration		**684,551**	-	-	-	**374,740**	**77,783**	**391,740**	-	-	**1,528,814**
Total for Department Of Labor		**684,551**	-	-	-	**374,740**	**77,783**	**391,740**	-	-	**1,528,814**
WIA Cluster		**$684,551**	-	-	-	**$374,740**	**$77,783**	**$391,740**	-	-	**$1,528,814**

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
Total Expenditures of Federal Awards		**$98,739,833**	**$73,445,768**	**$19,731,316**	**$5,575,114**	**$49,444,875**	**$3,516,788**	**$16,184,609**	**$7,910,790**	**$9,995,556**	**$284,544,649**

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

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, 2014, which have been financed by the United States Government.

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

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

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

The Nevada System of Higher Education consists of:

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

Nevada System of Higher Education System Administration

The Schedule is prepared on the accrual basis of accounting.

The Schedule does not include inter-system pass-through funds. In addition, the Schedule does not include the activity of Integrated 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, 2014:

Federal Perkins Loan Advances (CFDA Number 84.038):	$1,216,848
Nursing Student Loan Advances (CFDA Number 93.364):	$301,255
Health Professions Student Loan Advances (CFDA Number 93.342):	$41,668

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 $7,951,602, $1,227,398, and $294,369 respectively as of June 30, 2014.

Note 3:

For the fiscal year ended June 30, 2014, the System processed $269,089,191 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, 2014 was zero.

5. SUBRECIPIENTS

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

FEDERAL FUNDS PROVIDED TO SUBRECIPIENTS	CFDA NUMBER	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	TOTAL
Agriculture and Food Research Initiative (AFRI)	10.310	77,310	-	-	-	-	-	-	-	-	**77,310**
Crop Insurance Education in Targeted States	10.458	47,131	-	-	-	-	-	-	-	-	**47,131**
Forestry Research	10.652	34,990	-	-	-	-	-	-	-	-	**34,990**
Cochran Fellowship Program-International Training-Foreign Participant	10.962	22,766	-	-	-	-	-	-	-	-	**22,766**
Climate and Atmospheric Research	11.431	23,012	-	-	-	-	-	-	-	-	**23,012**
Contract - Dept of Defense	12.000	-	251,523	107,472	-	-	-	-	-	-	**358,995**
Basic and Applied Scientific Research	12.300	627,397	52,087	-	-	-	-	-	-	-	**679,484**
Basic Scientific Research - Combating Weapons of Mass Destruction	12.351	-	50,000	-	-	-	-	-	-	-	**50,000**
Military Medical Research and Development	12.420	736,789	-	79,830	-	-	-	-	-	-	**816,619**
Basic Scientific Research	12.431	-	-	709	-	-	-	-	-	-	**709**
Healthy Homes Technical Studies Grants	14.906	-	2,360	-	-	-	-	-	-	-	**2,360**
Fish, Wildlife and Plant Conservation Resource Management	15.231	-	-	10,549	-	-	-	-	-	-	**10,549**
Wildland Fire Research and Studies Program	15.232	-	-	15,448	-	-	-	-	-	-	**15,448**
Southern Nevada Public Land Management	15.235	-	255,280	-	-	-	-	-	-	-	**255,280**
Water Desalination Research and Development Program	15.506	16,644	-	-	-	-	-	-	-	-	**16,644**
WaterSMART (Sustaining and Manage America's Resources for Tomorrow)	15.507	-	-	18,344	-	-	-	-	-	-	**18,344**
Providing Water to At-Risk Natural Desert Terminal Lakes	15.508	90,752	-	91,437	-	-	-	-	-	-	**182,189**
Fish and Wildlife Management Assistance	15.608	8,961	-	-	-	-	-	-	-	-	**8,961**
U.S. Geological Survey_ Research and Data Collection	15.808	-	21,159	-	-	-	-	-	-	-	**21,159**
National Institute of Justice Research, Evaluation, and Development Project Grants	16.560	3,791	-	-	-	-	-	-	-	-	**3,791**
WIA Adult Program	17.258	4,986	-	-	-	-	-	-	-	-	**4,986**

FEDERAL FUNDS PROVIDED TO SUBRECIPIENTS	CFDA NUMBER	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	TOTAL
WIA Youth Activities	17.259	53,460	-	-	-	-	-	-	-	-	**53,460**
WIA Dislocated Worker Formula Grants	17.278	4,986	-	-	-	-	-	-	-	-	**4,986**
Highway Research and Development Program	20.200	12,298	-	-	-	-	-	-	-	-	**12,298**
Highway Planning and Construction	20.205	921,240	175,501	-	-	-	-	-	-	-	**1,096,741**
State and Community Highway Safety	20.600	2,000	-	-	-	-	-	-	-	-	**2,000**
State Traffic Safety Information System Improvement Grants	20.610	13,688	-	-	-	-	-	-	-	-	**13,688**
University Transportation Centers Program	20.701	-	103,462	-	-	-	-	-	-	-	**103,462**
Science	43.001	-	85,613	43,629	-	-	-	-	-	-	**129,242**
Engineering Grants	47.041	129,740	-	-	-	-	-	-	-	-	**129,740**
Geosciences	47.050	-	-	14,618	-	-	-	-	-	-	**14,618**
Computer and Information Science and Engineering	47.070	-	2,700	-	-	-	-	-	-	-	**2,700**
Biological Sciences	47.074	18,387	-	-	-	-	-	-	-	-	**18,387**
Social, Behavioral, and Economic Sciences	47.075	38,047	-	-	-	-	-	-	-	-	**38,047**
Education and Human Resources	47.076	-	3,186	-	-	-	-	-	-	-	**3,186**
International Science and Engineering (OISE)	47.079	-	624,486	-	-	-	-	-	-	-	**624,486**
Trans-NSF Recovery Act Reasearch Support	47.082	65,957	-	94,594	-	-	-	-	-	-	**160,551**
Small Business Development Centers	59.037	40,000	-	-	-	-	-	-	-	-	**40,000**
Nonpoint Source Implementation Grants	66.460	-	-	808	-	-	-	-	-	-	**808**
Pollution Prevention Grants Program	66.708	27,110	-	-	-	-	-	-	-	-	**27,110**
International Financial Assistance Projects Sponsored by the Office of International and Tribal Affairs	66.931	-	-	127,733	-	-	-	-	-	-	**127,733**
Contract - Department of Energy	81.000	-	-	10,971	-	-	-	-	-	-	**10,971**
Office of Science Financial Assistance Program	81.049	949,792	40,491	35,621	-	-	-	-	-	-	**1,025,904**
Nuclear Waste Disposal Siting	81.065	-	(61,828)	-	-	-	-	-	-	-	**(61,828)**
Renewable Energy Research and Development	81.087	192,051	55,746	-	-	-	-	-	-	-	**247,797**
Stewardship Science Grant Program	81.112	60,322	-	-	-	-	-	-	-	-	**60,322**
Defense Nuclear Nonproliferation Research	81.113	161,072	-	-	-	-	-	-	-	-	**161,072**
Nuclear Energy Research, Development and Demonstration	81.121	-	45,879	-	-	-	-	-	-	-	**45,879**

FEDERAL FUNDS PROVIDED TO SUBRECIPIENTS	CFDA NUMBER	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	TOTAL
Electricity Delivery and Energy Reliability, Research, Development and Analysis	81.122	-	593,892	-	-	-	-	-	-	-	**593,892**
Advanced Research and Projects Agency – Energy Financial Assistance Program	81.135	-	330,965	-	-	-	-	-	-	-	**330,965**
Research in Special Education	84.324	370,748	-	-	-	-	-	-	-	-	**370,748**
Transition to Teaching	84.350	-	8,356	-	-	-	-	-	-	-	**8,356**
English Language Acquisition State Grants	84.365	30,000	-	-	-	-	-	-	-	-	**30,000**
Environmental Public Health and Emergency Response	93.070	-	(9,433)	-	-	-	-	-	-	-	**(9,433)**
Area Health Education Centers Point of Service Maintenance and Enhancement Awards	93.107	19,260	-	-	-	-	-	-	-	-	**19,260**
AIDS Education and Training Centers	93.145	6,513	-	-	-	-	-	-	-	-	**6,513**
Coordinated Services and Access to Research for Women, Infants, Children, and Youth	93.153	22,424	-	-	-	-	-	-	-	-	**22,424**
Health Program for Toxic Substances and Disease Registry	93.161	4,515	-	-	-	-	-	-	-	-	**4,515**
State Rural Hospital Flexibility Program	93.241	321,260	-	-	-	-	-	-	-	-	**321,260**
Substance Abuse and Mental Health Services_Projects of Regional and National Significance	93.243	115,125	-	-	-	-	-	-	-	-	**115,125**
Grants for Education, Prevention, and Early Detection of Radiogenic Cancers and Diseases	93.257	110,716	-	-	-	-	-	-	-	-	**110,716**
Mental Health National Research Service Awards for Research Training	93.282	18,098	-	-	-	-	-	-	-	-	**18,098**
Teenage Pregnancy Prevention Program	93.297	-	90,344	-	-	-	-	-	-	-	**90,344**
Small Rural Hospital Improvement Grant Program	93.301	119,553	-	-	-	-	-	-	-	-	**119,553**
Head Start	93.600	130,841	-	-	-	-	-	-	-	-	**130,841**
State Public Health Approaches for Ensuring Quitline Capacity – Funded in part by 2012 Prevention and Public Health Funds (PPHF-2012)	93.735	46,223	-	-	-	-	-	-	-	-	**46,223**
Area Health Education Centers Infrastructure Development Awards	93.824	62,313	-	-	-	-	-	-	-	-	**62,313**
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	31,577	-	-	-	-	-	-	-	-	**31,577**

FEDERAL FUNDS PROVIDED TO SUBRECIPIENTS	CFDA NUMBER	UNR	UNLV	DRI	NSC	CSN	GBC	TMCC	WNC	SYSTEM	TOTAL
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853	35,769	-	-	-	-	-	-	-	-	**35,769**
Allergy, Immunology and Transplantation Research	93.855	214,851	-	-	-	-	-	-	-	-	**214,851**
Biomedical Research and Research Training	93.859	97,380	1,150,162	-	-	-	-	-	-	-	**1,247,542**
Child Health and Human Development Extramural Research	93.865	472,376	-	-	-	-	-	-	-	-	**472,376**
Grants for Primary Care Training and Enhancement	93.884	90,982	-	-	-	-	-	-	-	-	**90,982**
Block Grants for Prevention and Treatment of Substance Abuse	93.959	135,719	-	-	-	-	-	-	-	-	**135,719**
PPHF-2012 Geriatric Education Centers	93.969	91,450	-	-	-	-	-	-	-	-	**91,450**
Homeland Security Biowatch Program	97.091	-	16,439	-	-	-	-	-	-	-	**16,439**
Homeland Security, Research, Testing, Evaluation, and Demonstration of Technologies	97.108	15,017	-	-	-	-	-	-	-	-	**15,017**
USAID Foreign Assistance for Programs Overseas	98.001	267,707	-	-	-	-	-	-	-	-	**267,707**
TOTAL FEDERAL FUNDS PROVIDED TO SUBRECIPIENTS		**$7,215,096**	**$3,888,370**	**$651,763**	**-**	**-**	**-**	**-**	**-**	**-**	**$11,755,229**

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

Board of Regents
Nevada System of Higher Education

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, 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, 2014, 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, 2014.

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, Western Nevada College Foundation, Great Basin College Foundation, UNLV Rebel Golf Foundation, UNLV Alumni Association, 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 DRI Research Foundation, DRI Research Parks, Ltd., Truckee Meadows Community College Foundation, Western Nevada College Foundation, Great Basin College Foundation, UNLV Rebel Golf 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. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in the System's internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as item 2014-001 that we consider to be significant deficiencies in the System's internal control.

Compliance and other matters

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

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, 2014

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Report of Independent Certified Public Accountants on Compliance for Each Major Federal Program and on Internal Control over Compliance Required By 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, 2014. 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, 2014 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, 2014 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 2014-010) and Special Tests and Provisions – Enrollment Reporting (item 2014-012). 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, 2014.

Unmodified opinion on the Research and Development Cluster, TRIO Cluster and GEAR UP (CFDA 84.334)

In our opinion, the System complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on the Research and Development cluster, TRIO cluster and GEAR UP (CFDA 84.334) identified in the summary of independent accountants' results section of the accompanying schedule of findings and questioned costs for the year ended June 30, 2014.

Instances of noncompliance

The results of our audit procedures disclosed instances of noncompliance, described in the accompanying schedule of findings and questioned costs as items 2014-004, 2014-007 and 2014-009 that are required to be reported in accordance with OMB Circular A-133. Our opinion on each major federal program is not modified with respect to these matters.

System's response to findings

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

Report on internal control over compliance

Management of the System is responsible for designing, implementing, and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the System's internal control over compliance with the types of compliance requirements that could have a direct and material effect on each major federal program to design audit procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the System's internal control over compliance.

As described in our Report on Compliance for Each Major Federal Program above, this Report on Internal Control Over Compliance does not include the results of the other auditors' testing of internal control over compliance that is reported on separately by those auditors 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. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. However, we identified certain deficiencies in internal control over compliance, described in the accompanying schedule of findings and questioned costs as items 2014-010 and 2014-012 that we consider to be material weaknesses in the System's internal control over compliance.

We identified certain deficiencies in internal control over compliance, described in the accompanying schedule of findings and questioned costs as items 2014-002 through 2014-009, 2014-011 and 2014-013, that we consider to be significant deficiencies in the System's internal control over compliance.

System's response to findings

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

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

Grant Thornton LLP

Reno, Nevada
November 4, 2014

Nevada System of Higher Education

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year ended June 30, 2014

SECTION I — SUMMARY OF INDEPENDENT ACCOUNTANTS' RESULTS

Financial Statements

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

Internal control over financial reporting:

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

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

Federal Awards

Internal control over major programs:

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

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

Research and Development Cluster……...…unmodified
Student Financial Aid Cluster……..….qualified for:
Special Tests and Provisions – Verification
Special Tests and Provisions – Enrollment Reporting
TRIO Cluster……..……...…unmodified
Gear Up (CFDA 84.334)...……..……...…unmodified

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, 93.342 and 93.364)
Research and Development Cluster (CFDA various)
TRIO Cluster (CFDA 84.042, 84.044, 84.047, 84.066, 84.217)
Gear Up (CFDA 84.334)

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

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

SECTION II — FINANCIAL STATEMENT FINDINGS AND QUESTIONED COSTS

FINDING 2014-001

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

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

Context
Liabilities in the historical financial statements were understated.

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

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

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

FINDING 2014-001 - Continued

Views of responsible officials and planned corrective actions

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

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

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

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

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

SECTION III — FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

RESEARCH AND DEVELOPMENT CLUSTER FINDINGS

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

Federal Programs
Research and Development Cluster
University of Nevada, Reno: CFDA 12.420 (Award W81XWH1110792), CFDA 93.855 (Award R01AI093365), CFDA 10.652 (Award 12-CA-11272170-006)
University of Nevada, Las Vegas: CFDA 81.135 (Award DE-AR0000347)
Desert Research Institute: CFDA 12.420 (Award W81XWH1110438), CFDA 15.805 (Award G11AP20092) and CFDA 66.931 (Award 83514801)
Award year ended June 30, 2014

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

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

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

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

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

Questioned Costs
$0

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

Cause
The internal control environments did not prevent the untimely filings.

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

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

Views of Responsible Officials and Planned Corrective Actions (Unaudited)

DRI Response

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

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

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

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

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

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

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

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

UNR Response

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

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

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

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

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

UNLV Response

UNLV agrees with this finding.

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

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

To assure future compliance is maintained a new requirement has been added to our internal check list for subawards to identify if FFATA reporting is required and what the reporting deadlines are to assure Senior Research Accountants submit reports in a timely manner. In addition, our Associate Director of Post-Award

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

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

UNLV Response - Continued
will send monthly reminders to submit all FFATA reports. Both process changes have been fully implemented and all formerly missing FFATA reports have been submitted so we do not anticipate any future findings in this area.

How compliance and good management practice will be measured, monitored, and assured: Compliance will be measured by timely report filing by the Senior Research Accountants and monitored by the Associate Director of Post Award.

Who will be responsible and may be accountable in the future if repeat or similar problems arise: Associate Director of Post Award and ultimately the Executive Director of Sponsored Programs is responsible for compliance with this requirement.

When will the measures be taken and on what schedule will compliance and good practice be secured: The process changes have already been put in place and the Office of Sponsored Programs reviewed all subaward activity to ensure other missing FFATA reports that were not part of the audit sample have been completed and submitted.

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

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

Federal Programs
Research and Development Cluster
Desert Research Institute: *Financial Reports:* CFDA 11.300 (Award 07-01-6799 and CFDA 81.087 (Award DEEE0000600)
University of Nevada, Las Vegas: *Financial Report:* CFDA 15.235 (Awards L11AC20114 and Award L11AC20058)
Award year ended June 30, 2014

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

Condition
We noted that both UNLV and DRI submitted financial reports that included incorrect data.

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

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

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

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. In addition, there is no review of these reports by someone other than the preparer.

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

Views of Responsible Officials and Planned Corrective Actions (Unaudited)

UNLV Response
UNLV agrees with this finding.

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

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

How compliance and good management practice will be measured, monitored, and assured: Associate Director review of the quarterly reconciliation reports and final invoices/reports will assure compliance.

Who will be responsible and may be accountable in the future if repeat or similar problems arise: Associate Director of Post Award and ultimately the Executive Director of Sponsored Programs is responsible for compliance with this requirement.

When will the measures be taken and on what schedule will compliance and good practice be secured: The above practices have already been implemented and, in conjunction with current processes, should result in fewer clerical errors and will continue to ensure that when errors do occur they will be quickly identified and corrected.

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

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

UNLV Response - Continued

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

DRI Response

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

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

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

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

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

Federal Programs
Research and Development Cluster
University of Nevada, Las Vegas: CFDA 47.074 (Award IOS-0840950) and CFDA 84.367 (Award NSHE 12-69)
Award year ended June 30, 2014

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

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

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

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

Questioned Costs
Unallowable costs under OMB Circular A-21: $67 (meals for employees not on travel status or part of a meeting)
Costs charged not in period of availability: $500 (airfare for travel after the end of the grant date)

Effect
Unallowable expenditures were reimbursed by the Federal agency.

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

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

UNLV Response
UNLV agrees with this finding.

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

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

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

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

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

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

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

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

FINDING 2014-005 - Equipment and Real Property Management

Federal Programs
Research and Development Cluster
University of Nevada, Las Vegas: CFDA 81.049 (Award UCCSN-02-138) and CFDA 47.074 (Awards IOS-0725030 and DBI - 9977509)
Award year ended June 30, 2014

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

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

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

Questioned Costs
$0

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

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

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

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

UNLV Response
UNLV agrees with this recommendation.

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

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

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

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

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

FINDING 2014-006 - Cash Management

Federal Programs
Gaining Early Awareness and Readiness for Undergraduate Programs (CFDA 84.334)
Award year ended June 30, 2014

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

Condition
UNLV did not adhere to the applicable cash management requirements.

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

Questioned Costs
$0

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

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

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

Views of Responsible Officials and Planned Corrective Actions (Unaudited)

UNLV Response
UNLV agrees with this finding.

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

FINDING 2014-006 - Cash Management - Continued

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

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

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

Who will be responsible and may be accountable in the future if repeat or similar problems arise: The Accounts Payable Office, under the responsibility of the Controller will ensure the scheduled payment functionality is not used on Sponsored Program accounts.

When will the measures be taken and on what schedule will compliance and good practice be secured: The above practices have already been implemented. As noted, this functionality is utilized on a very limited basis and the use is centralized within the control of the Accounts Payable Office.

How will compliance and performance be documented for future audit, management and performance review: The Accounts Payable Office maintains a listing of the limited number of property lease transactions that utilize the scheduled payment functionality and this listing can be monitored to ensure compliance.

FINDING 2014-007 – Allowable Costs and Cost Principles

Federal Programs
Department of Education
Gaining Early Awareness and Readiness for Undergraduate Programs (CFDA 84.334S)
Award year ended June 30, 2014

Criteria
34 CFR 75.562 states that "Indirect cost reimbursement on a training grant is limited to the recipients actual indirect costs, as determined in its negotiated indirect costs rate agreement, or eight percent of a modified total direct cost base, whichever is less." Based on this, if indirect costs are not provided for in the grant budget, none can be charged.

Condition
UNR did not adhere to the applicable allowable costs and cost principles requirements.

Context
During our testing at UNR, we noted that for sub-award #NSHE 14-18, account 1320-105-0452, indirect costs were charged to the grant. However, the approved budget for this award did not include any allowable indirect costs.

FINDING 2014-007 – Allowable Costs and Cost Principles - Continued

Questioned Costs
$114

Effect
Funds were drawn down for expenditures that were not allowable.

Cause
The Institution was not aware that indirect costs were not included in the approved budget for the noted award, and therefore submitted drawdown requests including amounts for indirect costs.

Recommendation
We recommend the Institution implement a proper review process over allowable costs to prevent drawdown requests from containing unallowable costs.

Views of Responsible Officials and Planned Corrective Actions (Unaudited)

UNR Response
What will be done to avoid the identified problems and issues in the future? It was discovered and corrected prior to the end of the project and no overbilling occurred. An additional step has been added whereby the Post Award Manager reviews that the indirect cost is set up correctly at the time of the account set up and the Post Award Analysts reviews for allowable costs at the time of invoicing.

How compliance and future good management and practice will be measured, monitored and assured: The Post Award Manager reviews the indirect cost at the time of the account set up to determine that it is set up correctly and the Post Award Analysts review for allowable costs at the time of invoicing.

Who will be responsible and may be held accountable in the future if repeat or similar problems arise: The Grants and Projects Officers are responsible for making sure the indirect cost is set up correctly when the award is received before it goes to account set up. The Post Award Analysts reviews for allowable costs at the time of invoicing.

When the measures will be taken and on what schedule compliance and good practice will be secured: An additional step has been added whereby the Post Award Manager reviews that the indirect cost is set up correctly at the time of the account set up and the Post Award Analysts reviews for allowable costs at the time of invoicing.

How compliance and performance will be documented for future audit, management and performance review: Our Expenditure Monitoring procedures have been updated to include a review for allowable costs.

FINDING 2014-008 - Internal Control over Compliance (Repeat finding 2013-006)

Federal Programs
Department of Education & Department of Health and Human Services
Student Financial Assistance Cluster
Award year ended June 30, 2014

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

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

Context
During our testing of the automated and activity-level controls in the PeopleSoft application, we noted the following: (1) At UNR, there were segregation of duties issues noted where five users in the IT department had administrator access to the Development, Test, Quality Assurance and Production environments of the PeopleSoft Application. There were also three users that had administrator access to the Development and Test environments of the PeopleSoft Application. At UNLV, there were segregation of duties issues noted where four users have access to the Development and Production environments of the PeopleSoft Application, with two of those users also having greater than read-only access to the financial aid application. At the Shared Instance, there were segregation of duties issues noted where four users in the IT department had administrator access to the Development and Production environments of the PeopleSoft Application. There were also seven users that had administrator access to the Development and Test environments of the PeopleSoft Application. (2) At UNR, we could not gain comfort over the completeness of program changes made to the PeopleSoft Application, and therefore could not perform testing. Ideally duties should be segregated to mitigate the risk of errors or inappropriate actions. The deficiencies in security administration and program maintenance controls could impact compliance requirements related to determining eligibility, reporting, disbursement processing, return of title IV funds, student status changes, Perkins loan processing and verification.

Questioned Costs
$0

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

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

FINDING 2014-008 - Internal Control over Compliance (Repeat finding 2013-006) - Continued

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

Management at UNR should logically segregate duties and remove programmer's access to the production and test environments. Management should also implement a naming convention for changes pushed to production to separate changes not requiring a ticket from those changes that do require a ticket.

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

Views of Responsible Officials and Planned Corrective Actions (Unaudited)

UNLV Response
UNLV partially agrees with this finding.

What will be done to avoid the identified issues in the future? UNLV understands the importance of adequate segregation of duties and the prevention of conflicting security authority within the PeopleSoft environments and applications. The users that are the subject of the finding are the system security administrator, software services manager and two PeopleSoft administrators. The four individuals are not programmers/developers and their access to the two environments is needed to support the application within the scope of their job duties. Similarly, for one of the two users that has access to the financial aid application above 'read-only', that access is limited to a batch utility function within the financial aid module and based on security profiles, the individual is limited to maintaining the batch utility while the financial aid staff controls the parameter values that result in processing activity so segregation occurs at the role level. For the second user that has access to the financial aid module above 'read-only', this user is the security administrator who periodically requires the use of a 'cloned' account in order to evaluate an issue. In order to improve the security around this process, the procedure for debugging a user account issue has been updated to remove 'cloned' account permissions as the issue being investigated is 'closed'. This will be documented within the job-tracking system.

How compliance and good management practice will be measured, monitored, and assured: UNLV understands the importance of segregation of duties and routinely reviews security role assignments to reduce the risk associated with inappropriate access. Due to resource limitations, not all conflicts can be avoided; however, roles are assigned to limit such situations to the greatest extent possible.

Who will be responsible and may be accountable in the future if repeat or similar problems arise: The Software Engineering Services Manager has oversight of the PeopleSoft security administration.

When will the measures be taken and on what schedule will compliance and good practice be secured: Existing procedures are already in place and continue to operate as designed, and a new procedure for issue resolution has already been implemented to remove 'cloned' account privileges upon resolution.

FINDING 2014-008 - Internal Control over Compliance (Repeat finding 2013-006) - Continued

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

UNLV Response - Continued

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

UNR Response

While there is room for improvement, UNR does not believe the findings adequately document what is currently in place in UNR Information Technology (IT) for ensuring proper controls and separation of duties. UNR IT has implemented a framework based on best practices for software change management methodologies but also accounted for the lean staffing resources available (one supervisor, one system administrator, and 2 developer/programmers). We leverage tools provided by NSHE/SCS (Quest Stat) to provide functional approval oversight (which are done outside of UNR IT); the programmers do not have the ability to promote code changes (after they have been approved) directly to Quality Assurance (QA) and Production (Prod). They do have read only accesses to QA and Prod to verify changes. Only the system administrator, due to the scope of his job and the privileges related, has the ability to promote code changes to QA and Prod. The system administrator also has the ability to bypass Quest Stat and use native PeopleTools to deploy fixes provided by the vendor, NSHE, or other campuses, as well as other operational tasks requested by functional owners. All these are not supported by Quest Stat, and prior to promotion, the supervisor's approval is required. All the above are standard operating procedures for the UNR team.

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

1. Regarding removing programmers' access to production and test environment, our programmers currently have full access to dev and test servers where there are no users, but they only have read access to QA and Prod servers. And only Prod servers have realtime users and data. Programmers also do not have the ability to promote code changes to QA or Prod. Removing their access completely to QA and Prod will increase the time needed to debug and identify fixes, and should be approved by functional owners first. As for the ability of the system administrator to promote code changes in all environments (dev, test, QA, Prod), this is well within the capability of a PeopleSoft system administrator role. Our system administrator does not develop code. He only promotes. UNR however will implement a change where the Director of the Enterprise Applications (who is the direct supervisor of this integrate team) will also have the ability to promote code changes within all environments. The director will serve as a backup for the existing system administrator. The director already works with the system administrator to evaluate all existing promotions. The director will also work with the UNR functional owners to identify the need and resources for a second system administrator.

2. Regarding a naming convention for code changes so that there is a structured way to identify those requiring tickets (Quest Stat approved) vs. no. UNR Integrate team will fully document the existing naming convention that is in use to identify those approved via Quest Stat (see #a below), and begin implementing a new convention to document those that are not (see #b). #b below will be deployed as soon as functional owners have approved, and will be used to identify all changes going forward.
   a. UNR_xx000 where
      i. UNR_ represents UNR code changes that will go thru Quest Stat (with a ticket);
      ii. xx is a two character naming convention, representing the various functional groups (Admissions -- AD, Student Records – SR, Financial Aid – FA, Student Financial – SF, Academic Advising – AA, etc.);
      iii. 000 is a 3 digit number sequence in ascending fashion.

FINDING 2014-008 - Internal Control over Compliance (Repeat finding 2013-006) - Continued

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

UNR Response - Continued

b. UNRX_yyyyyyy where
   i. UNRX_ represents all those non-code changes that UNR has that will not go thru Quest Stat for approval (thus without a ticket);
   ii. "yyyyyy" is a 30 character string that will provide additional information and background for this code change (vendor provided, NSHE provided, operational tasks such as queries, database tree structures, style sheets, etc.

How compliance and future good management and practice will be measured, monitored and assured: The Director of the Enterprise Applications will review and approve changes, if any, of all existing Standard Operating Procedures (SOP), in consultation with the functional owners. All existing SOP and updates will be properly documented and published on the staff intranet and the UNR IT "policies and procedures" site. The director, as the supervisor of the Integration team, will ensure staff is performing adequately according to their job descriptions. All appropriate levels of system logs, database logs, and approval processes are documented and reviewed periodically, if necessary.

Who will be responsible and may be held accountable in the future if repeat or similar problems arise: The Integrate team is responsible for the development and implementation of all necessary integration and customizations within PeopleSoft Campus Solution service, and governed by the various functional owners (Admission and records, financial aid,). Each team member has specific job description and requirement, and has to follow team standard operating procedures (SOP).

The Integrate team reports to the Director of Enterprise Applications, who is responsible for reviewing the SOP, ensuring that the staffs follow procedures, and works with functional owners directly. The director reports to the IT Chief Information Officer. IT has the overall accountability for the integrity and availability of the PeopleSoft Campus Solution service on UNR campus and reports directly to the UNR Provost.

When the measures will be taken and on what schedule compliance and good practice will be secured: New naming convention will be implemented as soon as possible, after receiving approval from functional owners, estimated no later than December 2014.

Since the developers only have read-only accesses to QA and Prod today, removal of the accesses might have significant impact to issue resolution and will have to be approved by functional owners first. Discussion ongoing with resolution by December, 2014.

The Director will begin acting as a backup to the System administrator, effectively November, 2014.

How compliance and performance will be documented for future audit, management and performance review: All standard operating procedures (SOP), including Quest Stat approval process, will be documented and published in the UNR IT's intranet under "policies and procedures" section.

FINDING 2014-008 - Internal Control over Compliance (Repeat finding 2013-006) - Continued

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

CSN, TMCC NSC and WNC (shared instance) Response

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

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

The additional PeopleSoft Administrator accounts in the DEV and TST environment are assigned to management personnel who are responsible for these environments. Developers /programmers do not have this access and therefore cannot promote code between DEV and TST, it requires an additional management step. Additionally, neither developers or the developer/test management personnel can promote code to the PRD environment. There are strict protocols in place for approval to put code in production and the movement of code throughout the development life cycle using HP's Project Portfolio Management system and the Quest STAT tool.

How compliance and future good management and practice will be measured, monitored, and assured: The NSHE Information Security Office will maintain documented alerts for any high level role added to any environment. Receiving such alerts will trigger a review with the PeopleSoft Security Team and SCS Management to assure appropriate privileges are being assigned and maintained.

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

When the measures will be taken and on what schedule compliance and good practice will be secured: The changes to the audit trigger and alerting mechanism will be implemented no later than November 30, 2014. Quarterly review of privileged accounts will begin December 31, 2014 and be performed in March, June, September, and December in all subsequent years.

How compliance and performance will be documented for future audit, management and performance review: The NSHE information security office will maintain the documentation for quarterly reviews as well as any alerts and results from alert inquiries. The Portfolio and Project Management and Quest STAT documentation will be available for future audit review.

FINDING 2014-009 – Eligibility (Repeat finding 2013-008)

Federal Programs
Department of Education
Student Financial Assistance Cluster (CFDA 84.268)
Award year ended June 30, 2014

Criteria
34 CFR 685.203(j), Maximum loan amounts, states that "In no case may a Direct Subsidized, Direct Unsubsidized, or Direct Plus Loan amount exceed the student's estimated cost of attendance for the period of enrollment for which the loan is intended, less –

(1) The student's estimated financial assistance for that period; and
(2) In the case of a Direct Subsidized Loan, the borrower's expected family contribution for that period."

Condition
During our testing of student files at NSC, TMCC, and WNC we identified instances where the students' cost of attendance (COA) used in the calculation of eligible student financial aid was incorrect.

Context
For forty-two of the sixty students selected for testing at NSC, the COA amounts budgeted to the students were incorrect due to all COA budgets using the full-time tuition budgeted amount regardless of level of enrollment.

For one of the sixty students selected for testing at TMCC, the COA amount budgeted was incorrect due to an incorrect number of credits being taken used in the calculation.

For eight of the sixty students selected for testing at WNC, the COA amount budgeted was incorrect due to incorrect costs being pulled from budget tables for students whose level of enrollment changed during the enrollment period.

Questioned Costs
NSC - $764
TMCC - $0
WNC - $0

Effect
The instances noted at NSC resulted in an over award of federal funds for one student, and in incorrect COA amounts for the forty-two students that were enrolled less than full time.

The instance noted at TMCC resulted in an incorrect COA amount being used for the noted student.

The instances noted at WNC resulted in incorrect COA amounts being used for the noted students.

FINDING 2014-009 – Eligibility (Repeat finding 2013-008) - Continued

Cause
At NSC, the PeopleSoft system could not pull different tuition amounts into the COA budgets based on level of enrollment.

At TMCC, the COA amount used was incorrect due to personnel oversight during the processing of the noted student.

At WNC, the COA amount used was incorrect due to COA amounts not being updated when a student changed their level of enrollment.

Recommendation
We recommend NSC ensure that PeopleSoft is using appropriate tuition amounts in the COA budgets based on level of enrollment.

We recommend that TMCC ensure current processes are operating effectively to avoid oversight of errors of the COA being used.

We recommend that WNC ensure that PeopleSoft is using appropriate budgeted amounts in the COA budget based on revised levels of enrollment.

Views of Responsible Officials and Planned Corrective Actions (Unaudited)

NSC Response
NSC agrees with the audit finding and recommendation.

How compliance was achieved: The Office of Financial Aid has reprogrammed its Cost of Attendance (COA) formulas for the 2014-2015 award year to utilize tuition/fee projections based on a student's actual enrollment level. Estimated projections for full-time, three-quarter-time, half-time and less-than half time have been created for state resident, non-resident, Good Neighbor and Western Undergraduate Exchange tuition and fee schedules.

What will be done to avoid the identified problems and issues in the future? The Director of Financial Aid will coordinate with the Office of Admissions and Records and with the NSC Bursar to verify that actual level of enrollment is utilized for each classification of student. The Director of Financial Aid will verify that the information is accurate at the beginning of each term and will forward this verification to the Vice President for Finance and Business Operations as confirmation that this review has occurred.

How compliance and future good management and practice will be measured, monitored and assured: The NSC Controller and Bursar will perform a sample audit each award year to verify even further that budget amounts have been calculated appropriately and that students are not being over-awarded. The sample size will reflect acceptable audit standards and will increase in size if there is evidence of any miscalculation or over-awarding.

Who will be responsible and may be held accountable in the future if repeat or similar problems arise: The Director of Financial Aid, has the responsibility for calculating Cost of Attendance appropriately and will be held accountable in the future for any issues which may arise.

FINDING 2014-009 – Eligibility (Repeat finding 2013-008) - Continued

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

NSC Response - Continued

When the measures will be taken and on what schedule compliance and good practice will be secured: All appropriate measures have been implemented, and the process to utilize actual enrollment in the COA calculations was established in March 2014. These review processes will commence with the 2014-2015 award year.

How compliance and performance will be documented for future audit, management and performance review: The Vice President for Finance and Business Operations now requires that the Director of Financial Aid verify in writing that appropriate steps have been taken to ensure that accurate enrollment information is being utilized each term, and he will ensure that a sample audit occurs each year to demonstrate further the validity of financial aid awards. All information is available in the PeopleSoft system, which will be accessed for each audit.

TMCC Response

What will be done to avoid the identified problems and issues in the future? TMCC takes pride in ensuring compliance with federal regulations pertaining to financial aid awarding. However, we welcome the opportunity to improve our process. Given this one exception out of 60 cases, or less than a 2% error rate, TMCC will be implementing the following: We manually adjust COA when awarding non-Pell dollars, and in this one instance the adjustment was not made. We developed a query that will identify budget mismatches, where the student's FA Term does not match their budget.

How compliance and future good management and practice will be measured, monitored and assured: We will continue to monitor compliance by running the new query on a weekly basis during the already existing budgeting process; this will be an additional step.

Who will be responsible and may be held accountable in the future if repeat or similar problems arise: The program director for student services systems, student loan coordinator, program officer for student employment, program officer for scholarships and the director of financial aid are responsible and will monitor all compliance issues and document as needed for future audit, management and performance review.

When the measures will be taken and on what schedule compliance and good practice will be secured: We ran the new query against students currently enrolled and found no exceptions thus far. If exceptions are found, the student's budget will be adjusted appropriately.

How compliance and performance will be documented for future audit, management and performance review: The changes to our procedures have been updated in the financial aid policy and procedures manual.

WNC Response

WNC concurs with the findings and recommendation.

What will be done to avoid the identified problems and issues in the future? The WNC Financial Assistance Office has developed a query that identifies students that have the incorrect tuition amounts included in their COA. This query compares the tuition amount reported in COA data to the number of credits reported on a student's FA Term. As part of the weekly ISIR loading process, the WNC FA Systems Coordinator now reviews this query and corrects any inaccurate COA amounts prior to awarding students.

FINDING 2014-009 – Eligibility (Repeat finding 2013-008) - Continued

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

WNC Response - Continued

How compliance and future good management and practice will be measured, monitored and assured: Compliance will be assured by the WNC FA Systems Coordinator now reconciling COA inaccuracies on a weekly basis.

To measure, monitor, and assure good management the Interim Associate Director of Financial Assistance will, at random, audit COA for 10% of awarded students each semester. The Interim Associate Director will keep record of each audited student. Inaccuracies or errors will be corrected immediately and the remaining population will be evaluated.

Who will be responsible and may be held accountable in the future if repeat or similar problems arise: The WNC FA System Coordinator and Interim Associate Director are responsible and will be held accountable if similar problems arise.

When the measures will be taken and on what schedule compliance and good practice will be secured: The WNC Financial Assistance Office developed the query in October 2014 and immediately began reviewing 2014-2015 COA amounts for any inaccuracies. The random COA audit began with the Fall 2014 semester.

How compliance and performance will be documented for future audit, management and performance review: Compliance and performance will be documented by the FA Systems Coordinator saving the weekly query and the Interim Associate Director will document and save audited files. These documents will be available to management and staff for review in the office's shared files.

FINDING 2014-010 – Verification and Updating of Student Aid Application Information (Repeat finding 2013-009)

Federal Programs
Department of Education
Student Financial Assistance Cluster
Award year ended June 30, 2014

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

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

FINDING 2014-010 – Verification and Updating of Student Aid Application Information (Repeat finding 2013-009) - Continued

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

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

Context
For two of the sixty students tested at CSN, the Institution did not properly update FAFSA information required to be verified. For these students, SNAP benefits, untaxed IRA distributions and US income taxes paid were not updated to reflect the information submitted for verification.

For five of the sixty students tested at TMCC, the Institution did not properly update FAFSA information required to be verified. For these students, household size and/or number in college were not updated to reflect the information submitted for verification.

For nine of the sixty students tested at WNC, the Institution did not properly update FAFSA information required to be verified. For these students, receipt of SNAP benefits, AGI, U.S. Taxes Paid, number in college and child support paid were not updated to reflect the information submitted for verification.

For four of the sixty students tested at NSC, the Institution did not properly update FAFSA information required to be verified. For these students, household size, AGI, and taxes paid on the FAFSA were not updated to reflect the information submitted for verification. For one of the sixty students tested at NSC, the Institution did not properly maintain documentation required to verify the student's ID and statement of educational purpose.

For seven of the sixty students tested at UNR, the Institution did not properly calculate or update FAFSA information required to be verified. For these students, income earned from work and untaxed income were calculated incorrectly, eligibility to file a 1040A or 1040EZ was not properly determined, exemptions were not properly stated, and FAFSA information was not updated to reflect the proper income earned from work.

Questioned Costs
CSN - $874
TMCC - $1,025
WNC - $1,000
NSC - $0
UNR - $0

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

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

FINDING 2014-010 – Verification and Updating of Student Aid Application Information (Repeat finding 2013-009) - Continued

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

Instances noted at TMCC were due to the institution's verification policy which allows the removal of certain household members and number in college without verification from the applicant in order to restrict students from receiving excessive aid based on the Institution's experience.

Instances noted at WNC were due to oversight by personnel performing verification procedures as well as improper training of amounts to be verified from the tax transcript.

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

We recommend that TMCC modify its verification policies and procedures to ensure that household size and number in college are verified by obtaining acceptable documentation from the applicant as well as evaluate the existence of these issues of non-compliance in the remaining population and remediate as necessary. Changes to an applicant's FAFSA data should be supported by acceptable documentation that is maintained by the institution.

Views of Responsible Officials and Planned Corrective Actions (Unaudited)

CSN Response
College of Southern Nevada concurs with this recommendation. The two instances (out of sixty) noted were a result of oversights made by the individual third party processors.

What will be done to avoid the identified problems and issues in the future? To avoid future instances, CSN has in place written policies that provide guidance on how all aspects of Federal Verification are to be performed and what changes need to be submitted for correction. Staff has strengthened verification processes in their Financial Aid Management system to help ensure accuracy and provide more system edit checks. The consulting firm has enhanced its quality assurance process to ensure that consultants are following proper procedures and are submitting corrections as required. In addition, the persons who made the errors have been removed from the processing team. In a further effort to affirm that errors were not made on the remaining population, all the verifications completed by the removed processors were rechecked to ensure their accuracy

How will compliance and future good management and practices be measured, monitored and assured: To ensure future compliance and good management/practice, the consulting firm hired to perform federal verification has enhanced its own quality assurance process to ensure that consultants are following proper procedures and are submitting corrections as required.

When will the measures be taken and on what schedule will compliance and good practice be secured? How will compliance and performance be documented for future audit, management and performance review: Quality assurance measures are monitored monthly and the results are tracked electronically in their system. All verification processors will be checked monthly for compliance and the results will be tracked electronically in a separate system.

FINDING 2014-010 – Verification and Updating of Student Aid Application Information (Repeat finding 2013-009) - Continued

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

CSN Response - Continued

Who will be responsible and to be held accountable in the future if repeat or similar problems arise: The Director of Financial Aid is responsible for all aspects of student aid eligibility processing, including actions by third-parties performed on behalf of CSN.

TMCC Response

What will be done to avoid the identified problems and issues in the future? TMCC dutifully follows federal regulations which do not prohibit removing extraneous family members from the household size number when verifying a student. In fact, a recent Federal Department of Education program review on financial policies and procedures, including verifications, found no compliance issues with federal regulations. However, we recognize that we were overly conservative in our policies and procedures, in an effort to provide good stewardship of federal dollars. Therefore, we have relaxed our procedures for verification of household size, and in cases where discrepancies occur, we will document our correspondence with the student.

How compliance and future good management and practice will be measured, monitored and assured: We will continue to monitor compliance by cross-checking 30% of our verifications that are processed, by having staff forward their daily verifications to another staff member for review.

Who will be responsible and may be held accountable in the future if repeat or similar problems arise: The financial aid coordinator for compliance and the director of financial aid are responsible and will monitor all compliance issues and document as needed for future audit, management and performance review.

When the measures will be taken and on what schedule compliance and good practice will be secured: We have already completed our review of the affected students in both 13-14 and 14-15 award years and made corrections where applicable; this took place in September and October of 2014.

How compliance and performance will be documented for future audit, management and performance review: The changes to our procedures have been updated in the financial aid policy and procedures manual.

WNC Response

WNC concurs with the findings and recommendation. Oversight and inadequate training were the cause for the findings. To ensure that these problems are not prevalent throughout the population, WNC will validate all 2013-2014 verifications, make the appropriate corrections and return required funds to the U.S. Department of Education by January 31, 2015.

What will be done to avoid the identified problems and issues in the future? WNC has increased training for the individuals that complete verification to ensure that there is a proper understanding of the verification requirements and tax transcripts. Staff has attended verification training at the Nevada Association of Financial Aid Administrators State Conference and will be required to complete additional webinars to learn best practices for verification.

WNC has also implemented a secondary check process on all corrected files for 2014-2015. The secondary check is completed by a staff member that did not initially complete the original verification to ensure that student files have been properly verified.

FINDING 2014-010 – Verification and Updating of Student Aid Application Information (Repeat finding 2013-009) - Continued

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

WNC Response - Continued
Lastly, the Interim Associate Director of Financial Assistance now completes random verification file audits to ensure compliance. This random audit began with the Fall 2014 semester.

How compliance and future good management and practice will be measured, monitored and assured: WNC's commitment to a secondary review process of corrected verification files and random verification file audits strive for good practice, increase internal controls, and will reduce the opportunity for oversight.

Secondary Review Process

- Financial Assistance staff is now required to make a comment in PeopleSoft after the secondary review. This will help to monitor that each file has been through the secondary review process.
- Financial Assistance staff completing the secondary review will make appropriate corrections to verified files with errors.
- Financial Assistance staff will report any consistent errors to the Interim Associate Director of Financial Assistance. Those errors will be addressed and corrected with all individuals completing verification.

Random Audit Process

- The Interim Associate Director of Financial Assistance selects, at random, 10% of verified files each semester for an audit.
- The Interim Associate Director of Financial Assistance is required to make a comment in PeopleSoft and keep track of each file audit to document this internal control.

Additionally, WNC is in discussions with College of Southern Nevada regarding their move to a third party servicer for verification. WNC will continue to evaluate and determine if contracting with a verification servicer would be beneficial for the 2015-2016 award year.

Who will be responsible and may be held accountable in the future if repeat or similar problems arise: The WNC Financial Assistance staff completing verification and Interim Associate Director will take responsibility and will be held accountable if similar problems arise.

When the measures will be taken and on what schedule compliance and good practice will be secured: The WNC Financial Assistance Office has begun the secondary review process of all verified files for award year 2014-2015 and began the random audit with the Fall 2014 semester. Staff attended the Nevada Association of Financial Aid Administrators conference in Fall 2014 and will be required to complete additional webinars and trainings immediately. Additionally, WNC is in conversation regarding third party verification services for the 2015-2016.

How compliance and performance will be documented for future audit, management and performance review: The secondary review and random audit process will serve as a compliance review processes. Additional sign-off in the myWNC comment section will serve as documentation for future audit, management and performance reviews.

FINDING 2014-010 – Verification and Updating of Student Aid Application Information (Repeat finding 2013-009) - Continued

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

NSC Response
NSC agrees with the audit finding and recommendation.

How compliance was achieved: In the absence of any questioned costs, The Office of Financial Aid has focused its efforts to demonstrate compliance and accuracy in the performance of "verification" of Free Application for Federal Student Aid (FAFSA) data through enhanced training and improving quality control with the use of peer reviews.

What will be done to avoid the identified problems and issues in the future: A system of periodic peer review will be implemented to assist staff in identifying any processing errors and provide opportunity for further training. In order to demonstrate mastery of the body of knowledge related to verification, staff with primary responsibility for verification will receive training and earn credentials through the National Association of Student Financial Aid Administrators (NASFAA). The Director of Financial Aid will ensure that any staff performing Verification obtain a NASFAA credential in this subject area by June 30, 2015, and that a quality control process is implemented by November 1, 2014. The Director will report on the progress of these activities quarterly to the Vice President for Finance and Business Operations.

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

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

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

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

When the measures will be taken and on what schedule compliance and good practice will be secured: Review of files for 2014/2015 will begin in October 2014. For future years, review will begin the week after the Office of Financial Aid begins to verify files for the term. Selections will be made and assigned every two weeks, except during semester opening periods.

FINDING 2014-010 – Verification and Updating of Student Aid Application Information (Repeat finding 2013-009) - Continued

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

NSC Response - Continued

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

UNR Response

What will be done to avoid the identified problems and issues in the future? The verification team has already corrected the records in this finding and their financial aid awards remain unchanged. The financial aid office has a training program and review process in place to assist new staff members performing verification on student's records. A team of financial aid advisors performs a second review of all verifiable items in relation to the Quality Assurance Program. This ensures that the records are sent correctly to the Department of Education.

How compliance and future good management and practice will be measured, monitored and assured: The Quality Assurance Program allows each school who participates in the program to create their own verification criteria while adhering to the rules and regulations of Department of Education regarding documentation and procedures. Section 5 (f) and 5 (d) refer to UNR's Verification Handbook created internally by the verification team regarding institutional verification procedures. Human error resulted in this oversight in the corrections being processed to the Department of Education. A team of financial aid advisors performs a second review of all verifiable items in relation to the Quality Assurance Program. This ensures that the records are sent correctly to the Department of Education. In addition to the second review of verification items, a series of queries in PeopleSoft has been created to track these items.

Who will be responsible and may be held accountable in the future if repeat or similar problems arise: The lead financial aid advisor on the verification team and Assistant Director of Compliance are responsible if similar problems arise.

When the measures will be taken and on what schedule compliance and good practice will be secured: The verification team has already corrected the records in this finding and their financial aid awards remain unchanged. The financial aid office has a training program and review process in place to assist new staff members performing verification on student's records. A team of financial aid advisors performs a second review of all verifiable items in relation to the Quality Assurance Program. In addition to the second review of verification items, a series of queries in PeopleSoft has been created to track these items.

How compliance and performance will be documented for future audit, management and performance review: A sample population will be selected on an annual basis from the verification pool and an audit performed on the selected verification files to ensure all documentation and corrections have been processed correctly to the Department of Education. In addition to the second review of verification items, a series of queries in PeopleSoft has been created to track these items.

FINDING 2014-011 – Special Tests and Provisions: Return of Title IV funds for withdrawn students (Repeat finding 2013-012)

Federal Programs
Department of Education
Student Financial Assistance Cluster
Award year ended June 30, 2014

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

Condition
During our testing at WNC, we identified instances where the Institution did not determine the withdrawal date within the required 30 day timeframe, did not utilize the proper amount of institutional charges in the return calculation, and did not complete the return of funds as calculated within the 45 day requirement as noted in the Federal Regulations.

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

Context
We noted that for forty-one out of sixty students selected for testing at WNC, the institution determined the withdrawal date more than 30 days after the period of enrollment, or last day of the semester. We noted that for two out of sixty students, the Institution did not utilize the proper amount of institutional charges in the return calculation. We noted that for five out of sixty students, the date the institution returned and reported the amount as calculated exceeded the required 45 day timeframe.

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

Questioned Costs
$0

FINDING 2014-011 – Special Tests and Provisions: Return of Title IV funds for withdrawn students (Repeat finding 2013-012) - Continued

Effect
At WNC, the date of withdrawal determination exceeded the required 30 day timeframe, and return to title IV funds were not returned timely. The return amount was calculated incorrectly when the wrong institutional charges were used in the calculation. At WNC and TMCC, the return of Title IV funds as calculated and applied to the individual student's account was not returned and reported to the COD system timely.

Cause
At WNC, the institution did not determine the date of withdrawal within the required time frame due to the lag between the end of the period of enrollment (December 20, 2013) and the date which final grades and attendance records are posted (January 6, 2014), which are indicators for withdrawal when the student completely withdraws without providing notification to the institution. The use of incorrect institutional charges and the funds not being timely returned and reported to COD as calculated were due to oversight by personnel performing the return calculation and a lack of resources in the financial aid department.

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

Recommendation
We recommend that the WNC reevaluate the timeframe upon which final grades are submitted to the institution to allow adequate time for the Student Financial Aid staff to determine the last date of attendance of all applicable students to ensure compliance with the timeframe for withdrawal date determination as required by 34CFR 668.22(j)(2). We recommend the WNC and TMCC implement a more comprehensive review process of return to Title IV calculations. Management should evaluate the existence of this issue of non-compliance in the remaining population and remediate as necessary.

Views of Responsible Officials and Planned Corrective Actions (Unaudited)

WNC Response
WNC concurs with this finding and recommendation. Due to the lag time between the last day of the semester and when final grades were posted for Fall 2013 and Spring 2014, Return of Title IV (R2T4) calculations were not completed within 30 days of the end of the term. However, the WNC Financial Assistance staff did complete R2T4 calculations within 30 days of final grades posting.

The WNC Financial Assistance staff recognized that there was a problem with the PeopleSoft R2T4 application related to the amount populating institutional charges. The system was populating institutional charges with incorrect information and was increasing institutional charges for students that had enrolled in a payment plan. Upon discovery of this issue, the WNC Financial Assistance staff reviewed and corrected all R2T4 calculations with this issue.

Due to the lag time between the last day of the semester and when final grades were posted, funds for 3 of the students identified were returned after the 45 day requirement. The other 2 students had corrected R2T4 calculations due to incorrect institutional charges.

FINDING 2014-011 – Special Tests and Provisions: Return of Title IV funds for withdrawn students (Repeat finding 2013-012) - Continued

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

WNC Response - Continued

What will be done to avoid the identified problems and issues in the future? With the support of the Vice President of Academic and Student Affairs, WNC will enforce specific timelines on submission of grades. Additional Financial Assistance staff has also been assigned to end of term R2T4 calculations to ensure a timely completion.

To ensure correct institutional charges are being used, Financial Assistance staff is now comparing a student's account statement to the charges populated in the PeopleSoft R2T4 application. Staff members will be required to print each student's account statement to include with the R2T4 documentation. Additionally, each R2T4 calculation will be reviewed by a secondary staff member to reduce the chance of any oversights. Staff members will be required to initial the R2T4 documentation confirming the file has been reviewed.

How compliance and future good management and practice will be measured, monitored and assured: Compliance will be measured by the institutions ability to complete R2T4 calculations and return funds within the required timeframe. To ensure good practice, the WNC Financial Assistance Office will begin completing R2T4 calculations within 2 days of the final grade due date. Assigning additional staff to R2T4 calculations increases the institutions ability to complete R2T4 calculations within the required 30 days and return funds within 45 days.

Who will be responsible and may be held accountable in the future if repeat or similar problems arise: WNC Financial Assistance staff responsible for R2T4 calculations and the Interim Associate Director of Financial Assistance will be responsible and held accountable to ensure that repeat or similar problems don't arise.

When the measures will be taken and on what schedule compliance and good practice will be secured: WNC Financial Assistance staff implemented the process to ensure appropriate institutional charges are being reported for 2014-2015 R2T4 calculations in September 2014. After training additional staff on R2T4 calculations, secondary checks on each R2T4 began in October 2014. WNC will begin the additional measures with Fall 2014 end of term R2T4 calculations in December 2014.

How compliance and performance will be documented for future audit, management and performance review: Implementation of requiring account statements with each R2T4 calculation and a required review and signoff by a secondary staff member will serve as documentation for future audit, management and performance reviews.

TMCC Response

We concur with this finding.

What will be done to avoid the identified problems and issues in the future? TMCC developed a system resulting from last year's finding that would prevent further issues in this process. R2T4s calculated during January, for the previous fall, are calculated during one of our peak months. Our cross-checking system missed three of 120 students. We conducted our own mini-audit of R2T4 in Spring, identified these students and made corrections, however they were outside of the 30 day window. We reviewed the remaining population and found no issues.

FINDING 2014-011 – Special Tests and Provisions: Return of Title IV funds for withdrawn students (Repeat finding 2013-012) - Continued

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

TMCC Response - Continued
How compliance and future good management and practice will be measured, monitored and assured: Since we missed three transactions as noted, we reviewed the process developed last year and modified as follows: In the future, we developed a query that compares the R2T4 calculated value with the amount that was returned to COD. Compliance will be measured by weekly monitoring and any discrepancies will be corrected within a 30 day timeframe. Additionally, we will have staff check the amount returned that is recorded in COD on a weekly basis, to further identify potential errors.

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

When the measures will be taken and on what schedule compliance and good practice will be secured: These measures will be implemented effective January 2015, for the fall 2014 semester.

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

FINDING 2014-012 – Special Tests and Provisions: Enrollment Reporting (Repeat finding 2013-013)

Federal Programs
Department of Education
Student Financial Assistance Cluster (CFDA 84.268)
Award year ended June 30, 2014

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

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

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

FINDING 2014-012 – Special Tests and Provisions: Enrollment Reporting (Repeat finding 2013-013) - Continued

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

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

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

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

Questioned Costs
$0

Effect
NSC, TMCC, UNLV and WNC do not comply with the specific requirements of Federal Regulations with respect to student status communications to the Secretary.

Cause
The enrollment changes for the students noted above at each institution were not included in the monthly uploads made due to oversight by personnel processing information.

Recommendation
We recommend that NSC, TMCC, UNLV and WNC develop policies and procedures to ensure student status changes are uploaded timely to NSLDS, to correct for known errors and evaluate if there are additional errors in the broader population.

Views of Responsible Officials and Planned Corrective Actions (Unaudited)

NSC Response
NSC agrees with the audit finding and recommendation.

How compliance was achieved: It was identified that not all of the enrollment reports submitted to Clearinghouse by NSC were successfully transmitted to NSLDS in timely manner by Clearinghouse due to system errors even when they were marked as Processed for NSLDS by Clearinghouse. To avoid this transmission gap, Nevada State College will submit Enrollment Reports approximately every 14 days to Clearinghouse. The Director of Institutional Research will ensure that any discrepancies between the data submitted to Clearinghouse and what is reported in NSLDS are researched and corrected.

What will be done to avoid the identified problems and issues in the future? In collaboration with the Institutional Research team, the Director of Institutional Research will check the history of transmission from Nevada State College to Clearinghouse and from Clearinghouse to NSLDS, researching and correcting any discrepancy.

FINDING 2014-012 – Special Tests and Provisions: Enrollment Reporting (Repeat finding 2013-013) - Continued

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

NSC Response - Continued

How compliance and future good management and practice will be measured, monitored and assured: Working with Financial Aid Office, the Director of the Office of Institutional Research will ensure that Enrollment Reports are transmitted to NSLDS each month. Once this has been completed, the offices of Institutional Research and Financial Aid will collaborate to meet each month for an internal audit of a reasonable sample size.

Who will be responsible and may be held accountable in the future if repeat or similar problems arise: The Director of the Office of Institutional Research will be responsible for ensuring the new procedures are followed.

When the measures will be taken and on what schedule compliance and good practice will be secured: The new reporting process which now includes internal audits of what is received by NSLDS will be in effect starting November 2014 and continue on a monthly basis. Once in effect, the new process will ensure that NLSDS always receives timely, most accurate and complete Enrollment Reports from Nevada State College.

How compliance and performance will be documented for future audit, management and performance review: Once it has been confirmed that a report is successfully transmitted to NSLDS and the results have passed the internal audit, the Director of the Office of Institutional Research will ensure that a summary of the entire process is sent to the Director of Financial Aid, the Registrar, the Bursar and the Controller. The details (i.e. submitted reports along with their comparisons with what has been received by NSLDS, and audit reports) will be archived at the Office of Institutional Research.

TMCC Response

What will be done to avoid the identified problems and issues in the future? TMCC takes pride in its commitment to comply with federal regulations and requirements. Appropriate procedures and internal control systems are put in place to assure compliance. Despite a low error rate reported in this finding (1 out of 90), TMCC welcomes the opportunity to continue to improve its processes.

The National Student Clearinghouse had a number of months for which there were errors in file transmissions to NSLDS. We were not informed of these issues until September 2014, after the award year was over. The student in question withdrew effective 1/22/14, but per the NSLDS enrollment detail obtained this was not transmitted until 4/4/14. The change occurred in January, which corresponds with one of the months that the Clearinghouse reported there were errors in file transmissions. While this change was effective during the time when the Clearinghouse acknowledged there were errors in transmission, it is still the institution's responsibility to determine that NSLDS was properly updated.

How compliance and future good management and practice will be measured, monitored and assured: Beginning October 2014, the assistant director of admissions and records will track enrollment changes for loan students, and verify that changes are uploaded correctly to the Clearinghouse.

Who will be responsible and may be held accountable in the future if repeat or similar problems arise: The student loan coordinator and the director of financial aid will be held accountable.

FINDING 2014-012 – Special Tests and Provisions: Enrollment Reporting (Repeat finding 2013-013) - Continued

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

TMCC Response - Continued

When the measures will be taken and on what schedule compliance and good practice will be secured: Compliance will be measured at the same time when the assistant director will send a sample of 10% of the affected students to the student loan coordinator, who will verify that the changes were reported to NSLDS.

How compliance and performance will be documented for future audit, management and performance review: The sample lists of students will be maintained to document compliance.

UNLV Response

UNLV partially agrees with this finding.

What will be done to avoid the identified issues in the future? UNLV is aware of the importance of accurate and timely reporting student status to the NSLDS. The four cases that are the subject of this finding were included in the enrollment status reporting file transmissions made from UNLV to the National Student Clearinghouse and from the clearinghouse to the NSLDS. These errors did not result from an oversight by UNLV personnel responsible for enrollment status reporting. Unfortunately, due to a processing issue between the Clearinghouse and the NSLDS that occurred during several reporting periods in early calendar year 2014, the change reporting for several students was not timely completed between the clearinghouse and NSLDS. The Clearinghouse notified clients of these processing delays and has provided the following information about their response to these issues:

> *We implemented additional internal controls, which we continue to refine, to ensure timely receipt, processing, and tracking of SSCR error files, error file responses, and file receipt acknowledgements for data submitted to NSLDS by the Clearinghouse.*

While we have confidence in the Clearinghouse's response to this matter, UNLV will implement an additional procedure to monitor the monthly reporting files by sampling the reported data and verifying status changes were successfully reported directly with NSLDS.

How compliance and good management practice will be measured, monitored, and assured: UNLV will monitor Clearinghouse reporting as explained above to provide reasonable assurance that data transmitted to the Clearinghouse is reaching NSLDS.

Who will be responsible and may be accountable in the future if repeat or similar problems arise: Enrollment status reporting is the responsibility of Enrollment and Student services. File transmission and verification falls under the responsibility of the Executive Director of Enterprise Application.

When will the measures be taken and on what schedule will compliance and good practice be secured: UNLV will monitor the Clearinghouse reporting on a monthly basis and this process is expected to be in place by the end of the fall term.

How will compliance and performance be documented for future audit, management and performance review: UNLV already retains records of data transmitted to the Clearinghouse and will similarly retain records of verifications made with NSLDS.

FINDING 2014-012 – Special Tests and Provisions: Enrollment Reporting (Repeat finding 2013-013) - Continued

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

WNC Response

WNC concurs with the finding. WNC Financial Assistance had not previously updated the National Student Loan Database System (NSLDS) for enrollment, but rather relied on enrollment reports that were loaded from the National Student Clearinghouse (NSC) on a monthly basis. The National Student Clearinghouse receives enrollment reports twice a month from WNC Admissions and Records. This process relies on a third party (NSC) to make appropriate updates to NSLDS and there had not been a cross check process in place by the institution.

What will be done to avoid the identified problems and issues in the future? WNC has implemented a process to cross check enrollment levels with the NSLDS. The WNC Financial Assistance Office will continue to use the process in place to update enrollment with NSC and NSLDS. To ensure that the process is working and enrollment changes are being reported in the required timeframe, the WNC Loan Coordinator now runs a monthly query that identifies students that have dropped below the half time level. The Loan Coordinator confirms that the enrollment status has properly been reported on NSLDS and manually updates those that have not been reported through the NSC file.

How compliance and future good management and practice will be measured, monitored and assured: Compliance is reached by following a process to audit and ensure enrollment reporting is working correctly. To measure, monitor and assure good management, the less than half time enrollment query results will be saved monthly and the Loan Coordinator will sign off that each individual was cross checked with NSLDS.

Who will be responsible and may be held accountable in the future if repeat or similar problems arise: The Financial Assistance Loan Coordinator and Interim Associate Director of Financial Assistance will be held accountable if future or repeat problems arise.

When the measures will be taken and on what schedule compliance and good practice will be secured: WNC Financial Assistance Office implemented the process in October 2014.

How compliance and performance will be documented for future audit, management and performance review: Compliance and performance will be documented by the Loan Coordinator saving a monthly less than half time enrollment query and signing off that each individual was cross checked with NSLDS.

FINDING 2014-013 – Special Tests and Provisions: Disbursements To or On Behalf of Students (Repeat finding 2013-017)

Federal Programs
Department of Education
Student Financial Assistance Cluster (CFDA 84.268)
Award year ended June 30, 2014

FINDING 2014-013 – Special Tests and Provisions: Disbursements To or On Behalf of Students (Repeat finding 2013-017) - Continued

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

Condition
WNC did not provide the required notifications to students as required.

Context
For eight out of sixty students selected for testing at WNC, the required notification noted above was not sent to the student as required. In two instances, the notifications were not sent prior to disbursement. In six instances, the notices were not sent after disbursements to the students' accounts for direct loans were made.

Questioned Costs
$0

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

Cause
The PeopleSoft system's query utilized to send loan disbursement notification letters did not pick up all disbursement data as the query had expired.

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

Views of Responsible Officials and Planned Corrective Actions (Unaudited)

WNC Response
WNC concurs with the findings and recommendation. The PeopleSoft communication process for notifications had not been correctly updated and had expired. The WNC Financial Assistance Office has resolved this issue and corrected the criteria in the underlying query. WNC will distribute 97 additional notifications to student that did not originally receive the appropriate communication in award year 2013-2014.

FINDING 2014-013 – Special Tests and Provisions: Disbursements To or On Behalf of Students (Repeat finding 2013-017) - Continued

Views of Responsible Officials and Planned Corrective Actions (Unaudited)

WNC Response - Continued

What will be done to avoid the identified problems and issues in the future? The WNC Financial Assistance Office has corrected the query in the award and disbursement notification process and appropriately updated the communication tool in PeopleSoft.

The WNC Financial Assistance Office is also in the process of implementing the Financial Aid Shopping Sheet. This consumer tool will improve the institution's ability to communicate and notify students of their financial aid package. The Financial Aid Shopping Sheet, developed by the U.S. Department of Education, provides an easy to read form outlining grants and scholarship amounts, net cost, graduation rates, loan default rates, median borrowing, and potential loan payments after a student graduates. The Financial Assistance Office plans to implement this function by January 2015.

How compliance and future good management and practice will be measured, monitored and assured: Compliance is assured by running the updated award and disbursement communication processes weekly. Good management and practice will be monitored by the FA Systems Coordinator and Interim Associate Director by reviewing query criteria and the communication set-up each semester.

Who will be responsible and may be held accountable in the future if repeat or similar problems arise: The WNC FA Systems Coordinator and the Interim Associate Director are responsible and may be held accountable in the future if repeat or similar problems arise.

When the measures will be taken and on what schedule compliance and good practice will be secured: The WNC Financial Assistance Office has already reviewed the award letter communication query and set-up for 2014-2015 to ensure compliance and good practice. Additionally, the disbursement notification letter has been revised and the FAO will begin using the updated letter in November 2014.

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

Nevada System of Higher Education

STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS

Year ended June 30, 2014

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, 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.

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.

Status
Repeat finding 2014-002

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.

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.

Status
Corrective action taken

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.

FINDING 2013-003 – Reporting - Continued

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.

Status
Repeat finding 2014-003

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.

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

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.

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.

Status
Corrective action taken

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.

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

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

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 programing.

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.

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

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 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.

Status

Corrective action taken

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

FINDING 2013-006 - Internal Control over Compliance - Continued

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.

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.

FINDING 2013-006 - Internal Control over Compliance - Continued

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.

Status
Repeat finding 2014-008

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 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.

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

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.

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.

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
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.

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.

Status
Corrective action taken

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.

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

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 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.

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
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.

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.

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
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 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.

Status
Repeat finding 2014-009

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 non-dollar 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.

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.

Nevada System of Higher Education

STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS- CONTINUED

Year ended June 30, 2014

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)

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.

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.

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
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.

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.

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

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.

Status

Repeat finding 2014-010

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

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

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.

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,

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) - Continued

CSN Response - Continued

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.

Status
Corrective action taken

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

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.

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

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.

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.

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) - Continued

CSN Response - Continued
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.

Status
Corrective action taken

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

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.

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

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.

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.

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

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

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.

Status

Repeat finding 2014-011

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

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.

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.

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.

Status
Repeat finding 2014-012

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.

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.

Status
Corrective action taken

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

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

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
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.

Status
Corrective action taken

Nevada System of Higher Education

STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS- CONTINUED

Year ended June 30, 2014

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.

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.

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

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

UNLV Response - Continued
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.

Status
Corrective action taken

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 Security 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.

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

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 programing 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.

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.

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

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

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.

Status
Repeat finding 2014-013

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.

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

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

Status
Corrective action taken.