Nevada System of Higher Education
Single Audit Report
For the Year Ended June 30, 2024

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

NEVADA SYSTEM OF HIGHER EDUCATION

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Document Prepared by the Finance Department
Office of the Chancellor

NEVADA SYSTEM OF HIGHER EDUCATION
SINGLE AUDIT REPORT

FOR THE YEAR ENDED JUNE 30, 2024
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NEVADA SYSTEM OF HIGHER EDUCATION
SINGLE AUDIT REPORT
FOR THE YEAR ENDED JUNE 30, 2024

INTRODUCTION

BACKGROUND

The Nevada System of Higher Education (NSHE), established by the Nevada State Constitution of 1864, is state supported, and controlled by the Board of Regents whose duties are prescribed by Law. Instruction began at the University of Nevada in 1874. NSHE teaching institutions are fully accredited by the Northwest Association of Schools and Colleges. Eight separate institutions and a system administration office comprise NSHE and include:

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

There are eight controllers' offices within the NSHE located in Reno, Carson City, Elko, Las Vegas, and Henderson. In addition to the controllers' offices, two business centers (Business Center North (BCN) in Reno, Business Center South (BCS) in Las Vegas) and purchasing offices at UNLV and CSN provide the purchasing and property management functions for the NSHE institutions and administration.

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

The major units of UNR include the College of Agriculture, Biotechnology and Natural Resources, College of Business, College of Education and Human Development, College of Engineering, College of Liberal Arts, College of Science, Orvis School of Nursing, School of Public Health, Graduate School, Honors College, Reynolds School of Journalism, School of Social Work, and the School of Medicine. UNR offers major fields of study leading to baccalaureate and advanced degrees through the academic departments in the various schools and colleges.

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

Research activities are conducted primarily at UNR, UNLV, and DRI. NSHE has been awarded research grants by various Federal agencies. The primary agencies from which these funds were received during the year ended June 30, 2024, 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, 2024

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

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

Nevada State University
Truckee Meadows Community College
System Administration

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CPAs & BUSINESS ADVISORS

Independent Auditor's Report

To the Board of Regents
Nevada System of Higher Education
Reno, Nevada

Report on the Audit of the Financial Statements

Opinions

We have audited 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, 2024, and the related notes to the financial statements, which collectively comprise the System's basic financial statements as listed in the table of contents.

In our opinion, the accompanying 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, 2024, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of the following as of June 30, 2024 and for the year then ended:

- College of Southern Nevada, which represent 0.77% of assets and deferred outflows of resources, 0.87% of net position, and 1.02% of revenues of the aggregate discretely presented component units;
- Desert Research Institute Foundation, which represent 0.27% of assets and deferred outflows of resources, 0.29% of net position, and 1.14% of revenues of the aggregate discretely presented component units;
- Great Basin College Foundation, which represent 0.91% of assets and deferred outflows of resources, 1.02% of net position, and 0.77% of revenues of the aggregate discretely presented component units;
- Nevada Health and Bioscience Asset Corporation, which represent 14.42% of assets and deferred outflows of resources, 8.86% of net position, and 6.17% of revenues of the aggregate discretely presented component units;
- Nevada State University Foundation, which represent 0.79% of assets and deferred outflows of resources, 0.89% of net position, and 0.65% of revenues of the aggregate discretely presented component units;
- Rebel Golf Foundation, which represent 0.44% of assets and deferred outflows of resources, 0.49% of net position, and 0.26% of revenues of the aggregate discretely presented component units;

- Truckee Meadows Community College Foundation, which represent 0.51% of assets and deferred outflows of resources, 0.54% of net position, and 1.43% of revenues of the aggregate discretely presented component units;
- University of Nevada, Las Vegas Alumni Foundation, which represent 0.21% of assets and deferred outflows of resources, 0.24% of net position, and 0.62% of revenues of the aggregate discretely presented component units;
- University of Nevada, Las Vegas Foundation, which represent 36.54% of assets and deferred outflows of resources, 40.98% of net position, and 28.49% of revenues of the aggregate discretely presented component units;
- University of Nevada, Las Vegas Research Foundation, which represent 1.62% of assets and deferred outflows of resources, 0.90% of net position, and 0.42% of revenues of the aggregate discretely presented component units;
- Western Nevada College Foundation, which represent 0.69% of assets and deferred outflows of resources, 0.05% of net position, and 0.73% of revenues of the aggregate discretely presented component units;

Those statements were audited by other auditors whose reports has been furnished to us, and our opinions, insofar as it relates to the amounts included for the above-mentioned entities are based solely on the reports of the other auditors.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the System and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Restatement

As discussed in Note 2 to the financial statements, an error was discovered by management during the current year related to the exclusion of a discretely presented component unit which resulted in an understatement of amounts previously reported for the aggregate discretely presented component units, or System Related Organizations. Accordingly, a restatement has been made to the System Related Organizations net position as of July 1, 2023, to correct the error. Our opinions are not modified with respect to that matter.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the System's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the System's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 15 through 24, schedule of proportionate share of the net pension liability, schedule of System's contributions for the total net pension liability, schedule of proportionate share of the net OPEB liability, the schedule of System's contributions for the net OPEB liability, and the notes to the required schedules for the net OPEB liability, collectively presented on page 72 be presented to supplement the basic financial statements. Such information is the responsibility of

management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the System's basic financial statements. The combining statements of net position, combining statements of revenues, expenses, and changes in net position, and the schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the combining statements of net position, combining statements of revenues, expenses, and changes in net position, and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the background in the introduction section but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 1, 2024 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, grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over

financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the System's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the System's internal control over financial reporting and compliance.

Reno, Nevada
November 1, 2024

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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, 2024. 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, 2024, with comparative information as of June 30, 2023.

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

SYSTEM AND SYSTEM RELATED ORGANIZATIONS

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

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

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

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

Western Nevada College Foundation
Great Basin College Foundation
University of Nevada, Las Vegas Foundation
University of Nevada, Las Vegas Research Foundation
University of Nevada, Las Vegas Medicine, Inc.
Rebel Golf Foundation
University of Nevada, Las Vegas Alumni Association
University of Nevada, Las Vegas Rebel Football Foundation
University of Nevada, Las Vegas Rebel Soccer Foundation
University of Nevada, Las Vegas Singapore Unlimited
College of Southern Nevada Foundation
Nevada State University Foundation
Nevada Health and Bioscience Asset Corporation

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

SYSTEM FINANCIAL HIGHLIGHTS FROM 2023 TO 2024 (in $1,000's)

- Total net position increased by 2.3% from $1,985,065 to $2,031,257;
- Capital assets decreased by 0.2% from $2,813,941 to $2,807,992;
- Operating revenues increased by 8.8% from $1,133,095 to $1,233,136;
- Nonoperating revenues increased by 22.5% from $927,280 to $1,135,862; and
- Operating expenses increased by 10.8% from $2,161,470 to $2,394,841.

USING THIS REPORT

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

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

The Statement 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 Statement 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 Statement of Cash Flows presents information related to cash inflows and outflows summarized by operating, capital financing, noncapital financing, and investing activities.

CONDENSED FINANCIAL INFORMATION

ASSETS AND LIABILITIES

The Statement of Net Position is a point-in-time financial statement presenting the financial position of the System as of June 30, 2024, with a comparison made to June 30, 2023. This Statement presents end-of-year data for assets (current and noncurrent), deferred outflows of resources, liabilities (current and noncurrent), deferred inflows of resources, and net position (assets plus deferred outflows of resources minus liabilities plus deferred inflows of resources).

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

	2024	2023	Increase/ (Decrease)	Percent Change
Assets				
Current assets	$ 1,048,290	$ 964,497	$ 83,793	8.7%
Capital assets, net	2,807,992	2,813,941	(5,949)	-0.2%
Other assets	410,723	390,670	20,053	5.1%
Total Assets	4,267,005	4,169,108	97,897	2.3%
Deferred Outflows of Resources	239,181	307,126	(67,945)	-22.1%
Liabilities				
Current liabilities	460,233	345,498	114,735	33.2%
Noncurrent liabilities	1,820,663	1,861,481	(40,818)	-2.2%
Total Liabilities	2,280,896	2,206,979	73,917	3.3%
Deferred Inflows of Resources	194,033	284,190	(90,157)	-31.7%
Net Position				
Net investment in capital assets	2,020,285	1,977,893	42,392	2.1%
Restricted - Nonexpendable	96,584	93,463	3,121	3.3%
Restricted - Expendable	329,161	294,488	34,673	11.8%
Unrestricted	(414,773)	(380,779)	(33,994)	8.9%
Total Net Position	$ 2,031,257	$ 1,985,065	$ 46,192	2.3%

Assets

Total assets of the System are currently showing an increase of $97.9 million, or 2.3%. The increase that occurred in total assets was primarily driven by an increase in current assets of $83.8 million and other assets of $20.1 million. The current assets increase of $83.8 million was primarily driven by increases cash equivalents $16.85 million and short-term investments of $21.2 million and receivables

of $41 million mostly from the State of Nevada. The increase in other assets is related to the increase in the endowment investments of $24.4 million.

Liabilities

Total liabilities for the year increased by $73.9 million primarily driven by increases in accounts payable of $11.1 million, accrued payroll of $15.1 million, unearned revenue of $48.3 million, net pension liability of $7.6 million, and OPEB liability of $13.4 million, and subscriptions payable of $22.6 million being offset by a decrease in long-term debt of $47.6 million.

Deferred Outflows/Inflows of Resources

Deferred outflows of resources, a future consumption of net position, decreased by $67.9 million. This decrease relates to the pension-related deferred outflows of resources of $74 million, offset by the increase in OPEB-related outflows of $6.3 million. Similarly, deferred inflows of resources, a future acquisition of net position, decreased by $90.2 million. This relates to decreases in lease-related inflows of $10 million, OPEB-related inflows of $19 million, and pension related inflows of $63.2 million.

Net Position

Net position is divided into three major categories. The first category, net investment in capital assets, provides the equity in property, plant, and equipment owned by the System reduced by borrowings that finance the acquisition. 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. Restricted-expendable net position is available for expenditure by the System but must be spent for purposes as determined by donors and/or external entities that have placed time or purpose restrictions on the use of the assets. The final category is unrestricted net position (deficit) which represents net assets available to the System for any lawful purpose. Under generally accepted accounting principles, net position that is not subject to externally imposed restrictions governing their use must be classified as unrestricted for financial reporting purposes. Unrestricted net position is a deficit due primarily to obligations for pension and retiree health benefits exceeding the System's assets available to pay such obligations. Although unrestricted net position is not subject to externally imposed restrictions, substantially all the System's reserves are allocated for academic and research initiatives or programs, for capital projects or for other purposes.

Net Investment in Capital Assets

The net investment in capital assets represents the System's capital assets net of accumulated depreciation and outstanding principal balances of debt attributed to the acquisition, construction, or improvement of those assets. The $42.3 million increase reflects the System's expenditures for development and renewal of its capital assets, offset by depreciation expense on capital assets and increased debt associated with capital assets.

Restricted, Nonexpendable/Expendable

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

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

Restricted-expendable increased by $34.7 million primarily driven by increases restricted-expendable-capital projects of $10.5 million, and restricted-expendable-scholarships, research and instruction of $32.4 million offset by a decrease in restricted-expendable-debt service $10.5 million.

Unrestricted Net Position (deficit)

Unrestricted net position (deficit) decreased by $34 million in 2024. Although unrestricted net position is not subject to externally imposed stipulations, substantially all the System's unrestricted net position has been designated for various academic and research programs and initiatives, as well as capital projects. Funds functioning as an endowment consist of unrestricted funds that have been allocated by the System for long-term investment purposes, although amounts are not subject to donor restrictions requiring the System to preserve the principal in perpetuity. Programs supported by the endowment include scholarships, fellowships, professorships, research efforts and other important programs and activities. There are several reasons for the decrease in unrestricted net position including increases in expenditures for pensions, employee compensation and benefits, and utilities.

System Related Organizations

Net Position (in $1,000's)

	2024	2023 (As Restated)	Increase/ (Decrease)	Percent Change
Assets				
Current assets	$ 569,298	$ 493,915	$ 75,383	15.3%
Capital assets, net	187,583	178,019	9,564	5.4%
Other assets	628,193	596,800	31,393	5.3%
Total Assets	1,385,074	1,268,734	116,340	9.2%
Liabilities				
Current liabilities	116,390	29,206	87,184	298.5%
Noncurrent liabilities	16,353	32,593	(16,240)	-49.8%
Total Liabilities	132,743	61,799	70,944	114.8%
Deferred Inflows of Resources	20,072	19,972	100	0.5%
Net Position				
Net investment in capital assets	130,764	173,243	(42,479)	-24.5%
Restricted - Nonexpendable	508,123	411,742	96,381	23.4%
Restricted - Expendable	506,489	518,035	(11,546)	-2.2%
Unrestricted	86,883	83,943	2,940	3.5%
Total Net Position	$ 1,232,259	$ 1,186,963	$ 45,296	3.8%

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

REVENUES, EXPENSES AND CHANGES IN NET POSITION

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

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

The total Change in Net Position for fiscal year ended June 30, 2024, was an increase of $46.2 million compared with a decrease of $60.9 million for fiscal year ended June 30, 2023.

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

	2024	2023	Increase/ (Decrease)	Percent Change
Operating Revenues				
Student tuition and fees	$ 458,320	$ 461,029	$ (2,709)	-0.6%
Federal grants and contracts	345,960	294,542	51,418	17.5%
Grants and contracts, other	122,820	100,586	22,234	22.1%
Sales and services	290,735	264,901	25,834	9.8%
Other	15,301	12,037	3,264	27.1%
Total Operating Revenues	1,233,136	1,133,095	100,041	8.8%
Operating Expenses				
Employee compensation and benefits	(1,573,670)	(1,392,160)	181,510	13.0%
Utilities	(46,285)	(41,922)	4,363	10.4%
Supplies and services	(496,308)	(469,557)	26,751	5.7%
Scholarships and fellowships	(112,760)	(104,145)	8,615	8.3%
Depreciation	(165,818)	(153,686)	12,132	7.9%
Total Operating Expenses	(2,394,841)	(2,161,470)	233,371	10.8%
Operating Income (Loss)	(1,161,705)	(1,028,375)	133,330	13.0%
Nonoperating Revenues (Expenses)				
State appropriations	814,633	647,949	166,684	25.7%
Gifts	64,930	61,984	2,946	4.8%
Investment income (loss), net	115,201	84,090	31,111	37.0%
Gain (loss) on disposal of capital assets	(1,827)	2,229	(4,056)	-182.0%
Interest expense	(27,166)	(26,925)	(241)	0.9%
Interest revenue	2,103	1,257	846	67.3%
Payments to System campuses and divisions	(26)	(54,704)	54,678	-100.0%
Other nonoperating revenues	19,371	10,288	9,083	88.3%
Federal grants and contracts	148,643	201,112	(52,469)	-26.1%
Total Nonoperating Revenues	1,135,862	927,280	208,582	22.5%
Total Other Revenues	72,035	40,151	31,884	79.4%
Increase (Decrease) in Net Position	46,192	(60,944)	107,136	-175.8%
Net position - beginning of year	1,985,065	2,046,009	(60,944)	-3.0%
Net position - end of year	$ 2,031,257	$ 1,985,065	$ 46,192	2.3%

Operating Revenues

Operating revenues are the funds generated from the System's primary operations and activities. Operating revenues increased by $100 million, or 8.8%. Federal grants and contracts increased by $51.4 million, or 17.5%. Sales and services increased by $25.8 million, or 9.8%. Student tuition and fees decreased by $2.7 million, or 0.6%. A four percent increase in tuition and fee rates offset the small reductions in student enrollment.

Operating Expenses

Operating expenses refer to the funds spent or used to operate and maintain programs, services, and infrastructure. Operating expenses increased by $233.4 million, or 10.8%. The increases in operating expenses were driven by the increase in employee compensation and benefits of $181.5 million, supplies and services of $26.8 million, and depreciation of $12.1 million. Restoration of the State budget cuts and restoration of most campus activities, mainly resulting from the COVID-19 pandemic, contributed to the increase in operating expenditures.

Nonoperating Revenues (Expenses)

Nonoperating revenues refer to funds or income generated by the System that are not derived from its primary operational activities and nonoperating expenses are expenses not directly related to the System's primary operational activities. Nonoperating net revenues increased by $208.6 million, or 22.5%. This was led by increases in state appropriations of $166.7 million, and investment income of $31.1 million.

Other revenue increased by $31.9 million. This was led by an increase in state appropriations restricted for capital purposes of $32.8 million.

System Related Organizations (in $1,000s)

	2024	2023 (As Restated)	Increase/ (Decrease)	Percent Change
Operating Revenues				
Patient revenue	$ 58,050	$ 37,995	$ 20,055	52.8%
Contract revenue	16,633	22,073	(5,440)	-24.6%
Contributions	80,368	149,869	(69,501)	-46.4%
Campus Support	9,650	8,374	1,276	15.2%
Special events and fundraising	1,604	1,853	(249)	-13.4%
Other operating revenues	16,818	16,033	785	4.9%
Total Operating Revenues	183,123	236,197	(53,074)	-22.5%
Operating Expenses				
Employee compensation and benefits	(38,074)	(32,078)	5,996	18.7%
Supplies and services	(9,316)	(8,735)	581	6.7%
Program expenses, System Related Organizations	(73,318)	(21,683)	51,635	238.1%
Depreciation	(9,113)	(4,397)	4,716	107.3%
Other operating expenses	(2,416)	(1,563)	853	54.6%
Total Operating Expenses	(132,237)	(68,456)	63,781	93.2%
Operating Income (Loss)	50,886	167,741	(116,855)	-69.7%

Nonoperating Revenues (Expenses)				
Investment income (loss), net	84,344	48,256	36,088	74.8%
Payments to System campuses and divisions	(110,465)	(101,368)	(9,097)	9.0%
Other nonoperating revenues (expenses)	830	3,215	(2,385)	-74.2%
Total Nonoperating Revenues (Expenses)	(25,291)	(49,897)	24,606	-49.3%
Income (Loss) before other revenue (expenses)	25,595	117,844	(92,249)	-78.3%
Other Revenues (Expenses)				
Additions to permanent endowments	18,717	72,366	(53,649)	-74.1%
Other Foundation expenses	984	151	833	551.7%
Total Other Revenues (Expenses)	19,701	72,517	(52,816)	-72.8%
Increase (Decrease) in Net Position	45,296	190,361	(145,065)	-76.2%
NET POSITION				
Net position - beginning of year -as originally reported	1,186,963	894,231	292,732	32.7%
Addition of NHBAC	-	102,371	(102,371)	-100.0%
Net position - beginning of year - as restated	1,186,963	996,602	190,361	19.1%
Net position - end of year	$ 1,232,259	$ 1,186,963	$ 45,296	3.8%

Component entities' ending net position increased $45.3 million. The increase is attributed to a $45.3 million increase from operations during fiscal year 2024 due to the System identifying a misstatement in the fiscal year 2023 financial statements. The Nevada Health and Bioscience Asset Corporation (NHBAC) was added to the reporting entity as a discretely presented component unit of the system (see note 2). The addition of NHBAC resulted in an increase in component unit beginning net position of $102.4 million, as shown in the following schedule.

CASH FLOWS (in $1,000's)

Net cash flows increased when compared to 2023 as discussed further below. Net operating cash flows (amount of cash from operating activities) decreased by 14%.

	2024	2023	Increase/ (Decrease)	Percent Change
Operating activities	$ (949,427)	$ (835,416)	$ (114,011)	-14%
Noncapital financing activities	1,035,624	876,160	159,464	18%
Capital financing activities	(135,762)	(287,732)	151,970	53%
Investing activities	70,128	287,053	(216,925)	-76%
Net increase (decrease) in cash	20,563	40,065	(19,502)	49%
Cash – beginning of year	174,306	134,241	40,065	30%
Cash – end of year	$ 194,869	$ 174,306	$ 20,563	12%

Operating Activities

Cash flows used for operating activities increased by $114 million. This was primarily related to increases in payments for compensation and benefits of $180.5 million, payments to suppliers of $11.9 million, and disbursements under federal student loan programs of $14 million. This was offset mainly by an increase in grants and contracts of $108.8 million.

Noncapital Financing Activities

Cash flows from noncapital financing increased by $159.5 million, or 18%. This increase was primarily related to the increase in state appropriations of $154.3 million.

Capital Financing Activities

Cash flows used for capital and related financing activities decreased by $152 million, or 53%. Institutions spent $130.8 million less on purchasing capital assets in 2024 and recognized $36 million more state appropriations restricted for capital projects than in the previous year.

Investment Activities

Cash flows from investing activities decreased by $216.9 million, or 76%, as the result of investment activity. The variance in proceeds from sales and maturities of investments from fiscal year 2023 is a decrease of $221.9 million. This decrease indicates that the system received less from selling or maturing investments when compared to the previous year.

CAPITAL ASSET AND DEBT ADMINISTRATION

As of June 30, 2024, the System had invested $2,808 million in a broad range of capital assets, including buildings, machinery and equipment, library books and media, art and other valuable collections, intangible assets, leased assets, land. This represents a net decrease (including additions and deletions) of $5.9 million over June 30, 2023.

During fiscal year 2024, no new long-term debt was issued for capital projects. As of June 30, 2024, the coverage on the University Revenue Bonds (pledged revenues to maximum annual debt service) was 8.37 times, above the minimum required coverage of 1.50. For statutory purposes, the coverage was 2.05 times, above the minimum required coverage of 1.10. As of June 30, 2024, the coverage on the Community College Revenue Bonds (pledged revenues to maximum annual debt service) was 18.95 times, above the minimum required coverage of 1.50. For statutory purposes, the coverage was 2.38 times, above the minimum required coverage of 1.10. Coverage for the System's Revenue Bonds is based upon two formulas. The statutory coverage ratio is based upon pledged revenues described in Nevada Revised Statutes authorizing the issuance of revenue bonds. A second, comprehensive coverage ratio, is based upon all revenues pledged to the bonds (including the statutory revenues) in the bond resolutions adopted by the Board of Regents. The statutory and comprehensive coverage ratios feature different minimum coverage thresholds that govern the issuance of additional revenue bond debt.

FUTURE FINANCIAL EFFECTS

In recent years higher education services in Nevada have seen a slight increase in demand. In fiscal year 2024, the System realized a net gain of student full time equivalent (FTE) enrollment of 2.7% or 1,819.93 average annual FTE students' system-wide compared to fiscal year 2023. Student FTE enrollments increased slightly at the institutions with the exception of one community college. Student FTE enrollments decreased slightly at that community college. The System anticipates enrollments system-wide in fiscal year 2024 will remain relatively flat.

The Legislatively approved System operating budget includes state appropriations, authorized expenditures (State Supported Operating Budget). The Operating Budget totals $1,286.8 billion for fiscal year 2025. This compares to the fiscal year 2024 Operating Budget of $1,228.8 billion and represents a 4.72% increase. General Fund revenues of $898.9 million in FY 25 increased when compared to the General Fund revenues of $850 million in fiscal year 2024 by $48.9 million or by 5.75% due mainly to legislative actions that implemented an 11% cost of living adjustment for employees.

Other authorized revenue sources, consisting mainly of student fee revenues, total $387.8 million in fiscal year 2025, approximately $9 million more than in fiscal year 2024. The main reason for the increase in other authorized revenue is due to a projected increase in registration fees. Student fees remain stable at approximately 24% of the State Supported Operating Budget and are expected to do so for the foreseeable future.

Student enrollment system-wide is not anticipated to exceed projected and budgeted enrollment in fiscal year 2025; however individual institutions may exceed projected enrollment. Pursuant to Senate Bill 504 of the 2023 legislative session, the System may budget and expend, in the State Supported Operating Budget, any additional collections of student fee revenues over that budgeted due to increased enrollment or Board of Regent authorized increases in tuition and fees. As before, it is expected that additional funds will be expended in direct support of the increased student enrollments through instruction and related support services.

Since March 17, 2020, the spread of COVID-19 has severely impacted many state and local economies around the country. In many states, colleges and universities were forced to cease or restructure operations for long or indefinite periods of time. Measures taken to contain the spread of the virus, including travel bans, quarantines, social distancing, and closures of non-essential services triggered significant disruptions to operations nationally, resulting in an economic slowdown. Global stock markets also experienced great volatility and significant weakening. Governments and central banks have responded with monetary and fiscal interventions to stabilize economic conditions.

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
STATEMENT OF NET POSITION (in $1,000's)
AS OF JUNE 30, 2024

	System	System Related Organizations
ASSETS		
Current Assets		
Cash and cash equivalents	$ 181,938	$ 120,032
Restricted cash and cash equivalents	-	14,841
Short-term investments	594,204	402,640
Accounts receivable, net	61,681	9,600
Receivable from U.S. Government	119,697	-
Receivable from State of Nevada	45,807	-
Pledges receivable, net	-	12,947
Patient accounts receivable, net	-	5,685
Loans receivable, net	625	19
Due from System Related Organizations	6,884	-
Leases receivable	7,738	-
Leases receivable Due from System Related Organizations	3,342	-
Inventories	6,865	389
Deposits and prepaid expenditures, current	19,443	603
Other current assets	66	2,542
Total Current Assets	1,048,290	569,298
Noncurrent Assets		
Cash held by State Treasurer	84	-
Restricted cash and cash equivalents	12,847	-
Investments	-	103,679
Restricted investments	-	16,497
Endowment investments	320,263	441,771
Deposits and prepaid expenditures	400	-
Loans receivable, net of current	4,298	28
Leases receivable, net of current	59,952	-
Leases receivable Due from System Related Organizations, net of current	12,879	-
Capital assets, net	2,807,992	187,583
Pledges receivable, net	-	17,673
Other noncurrent assets	-	48,545
Total Noncurrent Assets	3,218,715	815,776
TOTAL ASSETS	4,267,005	1,385,074
DEFERRED OUTFLOWS OF RESOURCES		
OPEB related	44,387	-
Loss on bond refunding	2,547	-
Pension related	192,247	-
TOTAL DEFERRED OUTFLOWS OF RESOURCES	239,181	-

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

NEVADA SYSTEM OF HIGHER EDUCATION
STATEMENT OF NET POSITION (in $1,000's)
AS OF JUNE 30, 2024

	System	System Related Organizations
LIABILITIES		
Current Liabilities		
Accounts payable	59,375	3,764
Accrued payroll and related liabilities	116,770	1,673
Unemployment insurance and workers' compensation	3,512	-
Due to State of Nevada	2,319	-
Due to affiliated organizations	-	6,884
Current portion of compensated absences	50,541	-
Current portion of long-term debt	33,382	-
Current portion of leases payable	8,635	-
Current portion of subscriptions payable	14,824	-
Current portion of OPEB	35,978	-
Current Portion of Leases payable due to System Related Organizations	-	3,342
Accrued interest payable	11,058	-
Unearned revenue	119,140	9,067
Funds held in trust for others	2,513	-
Assets held for others	-	13,890
Grant payable	-	42,016
Other current liabilities	2,186	35,754
Total Current Liabilities	460,233	116,390
Noncurrent Liabilities		
Refundable advances under federal loan programs	3,027	-
Compensated absences, net of current	24,587	-
Long-term debt, net of current	626,527	-
Lease payable due to System Related Organizations, net of current	-	13,957
Leases payable, net of current	38,813	-
Subscriptions payable, net of current	55,802	-
Unearned revenue	-	1,557
Net pension liability	508,975	-
Net OPEB liability	562,309	-
Other noncurrent liabilities	623	839
Total Noncurrent Liabilities	1,820,663	16,353
TOTAL LIABILITIES	2,280,896	132,743
DEFERRED INFLOWS OF RESOURCES		
Deferred inflows on leases	80,935	11,344
OPEB related	49,454	-
Gain on bond refunding	7,599	-
Pension related	56,045	-
Split-interest agreements	-	8,728
TOTAL DEFERRED INFLOWS OF RESOURCES	194,033	20,072
NET POSITION		
Net investment in capital assets	2,020,285	130,764
Restricted - Nonexpendable	96,584	508,123
Restricted - Expendable - Scholarships, research and instruction	252,536	506,246
Restricted - Expendable - Loans	7,973	-
Restricted - Expendable - Capital projects	36,153	243
Restricted - Expendable - Debt service	32,499	-
Unrestricted	(414,773)	86,883
TOTAL NET POSITION	$ 2,031,257	$ 1,232,259

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

NEVADA SYSTEM OF HIGHER EDUCATION
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION (in $1,000's)
FOR THE YEAR ENDED JUNE 30, 2024

	System	System Related Organizations
Operating Revenues		
Student tuition and fees (net of scholarship allowance of $243,646)	$ 458,320	$ -
Federal grants and contracts	345,960	-
State grants and contracts	72,231	-
Local grants and contracts	3,918	-
Other grants and contracts	46,671	-
Campus support	-	9,650
Sales and services of educational departments (including $35,592 from System Related Organizations)	200,496	-
Sales and services of auxiliary enterprises (net of scholarship allowance of $11,212)	90,239	-
Contributions	-	80,368
Patient revenue	-	58,050
Contract revenue	-	16,633
Special events and fundraising	-	1,604
Interest earned on loans receivable	85	-
Other operating revenues	15,216	16,818
Total Operating Revenues	1,233,136	183,123
Operating Expenses		
Employee compensation and benefits	(1,573,670)	(38,074)
Utilities	(46,285)	-
Supplies and services	(496,308)	(9,316)
Scholarships and fellowships	(112,760)	-
Program expenses, System Related Organizations	-	(73,318)
Depreciation and amortization	(165,818)	(9,113)
Other operating expenses	-	(2,416)
Total Operating Expenses	(2,394,841)	(132,237)
Operating Income (Loss)	(1,161,705)	50,886
Nonoperating Revenues (Expenses)		
State appropriations	814,633	-
Gifts (including $59,409 from System Related Organizations)	64,930	-
Investment income, net	115,201	84,344
Loss on disposal of capital assets	(1,827)	-
Interest expense	(27,166)	(414)
Interest revenue	2,103	-
Payments to System campuses and divisions	(26)	(110,465)
Other nonoperating revenues	19,371	1,244
Federal grants and contracts	148,643	-
Total Nonoperating Revenues (Expense)	1,135,862	(25,291)
Income (Loss) Before Other Revenue (Expenses)	(25,843)	25,595
Other Revenues (Expenses)		
State appropriations restricted for capital purposes	52,238	-
Capital grants and gifts (including $15,364 from System Related Organizations)	17,215	-
Return of capital gifts	(110)	-
Additions to permanent endowments (including $100 to System Related Organizations)	2,692	18,717
Other System Related Organization revenue	-	984
Total Other Revenues	72,035	19,701
Increase in Net Position	46,192	45,296
NET POSITION		
Net position - beginning of year - as originally reported	1,985,065	1,044,274
Addition of NHBAC	-	142,689
Net position - beginning of year - as restated	1,985,065	1,186,963
Net position - end of year	$ 2,031,257	$ 1,232,259

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

NEVADA SYSTEM OF HIGHER EDUCATION
STATEMENT OF CASH FLOWS (in $1,000's)
FOR THE YEAR ENDED JUNE 30, 2024

	System
Cash flows used for operating activities	
Tuition and fees	$ 459,994
Grants and contracts	499,961
Payments to suppliers	(481,794)
Payments for utilities	(47,409)
Payments for compensation and benefits	(1,541,745)
Payments for scholarships and fellowships	(112,882)
Loans issued to students and employees	(924)
Collection of loans to students and employees	758
Sales and services of educational departments	183,580
Sales and services of auxiliary enterprises	90,151
Receipts under third party events	26,532
Disbursements under third party event	(27,087)
Receipts under federal student loan programs	116,611
Disbursements under federal student loan programs	(130,648)
Receipts under external awards and others	21,893
Disbursments under external awards and others	(22,073)
Other receipts	15,655
Cash flows used for operating activities	(949,427)
Cash flows from noncapital financing activities	
State appropriations	797,142
State appropriations refunded	(3,103)
Gifts and grants for other than capital purposes	68,710
Gifts for endowment purposes	981
Other	14,744
Federal grants and contracts	157,150
Cash flows from noncapital financing activities	1,035,624
Cash flows used for capital and related financing activities	
Capital appropriations	55,639
Capital grants and gifts received	14,301
Bond issuance and refunding	137
Purchases of capital assets	(116,418)
Proceeds from sale of property and equipment	622
Principal paid on capital debt	(61,976)
Interest paid on capital debt	(30,038)
Insurance recoveries for capital assets	2,384
Deposits for the acquisition of property and equipment	(413)
Cash flows used for capital and related financing activities	(135,762)
Cash flows from investing activities	
Proceeds from sales and maturities of investments	103,110
Purchase of investments	(57,745)
Interest and dividends received on investments	32,341
Net decrease in cash equivalents, noncurrent investments	(7,578)
Cash flows from investing activities	70,128
Net increase in cash	20,563
Cash and cash equivalents, beginning of year	174,306
Cash and cash equivalents, end of year	$ 194,869

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

NEVADA SYSTEM OF HIGHER EDUCATION
STATEMENT OF CASH FLOWS (in $1,000's)
(CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2024

	System
Reconciliation of operating loss to cash flows used for operating activities	
Operating loss	$ (1,161,705)
Adjustments to reconcile operating loss to cash used in operating activities:	
Supplies expense related to noncash gifts	408
Depreciation and amortization expense	165,818
Change in pension related deferred outflows of resources	71,192
Change in pension related deferred inflows of resources	(60,538)
Change in OPEB related deferred outflows of resources	(5,971)
Change in OPEB related deferred inflows of resources	(18,391)
Change in service concession arrangements deferred inflows of resources	(1,530)
Change in lease related deferred inflows of resources	208
Changes in assets and liabilities:	
Accounts receivable, net	(13,001)
Receivable from U.S. Government	(5,392)
Receivable from State of Nevada	(8,073)
Loans receivable, net	(687)
Inventories	(304)
Due from other institutions	(711)
Due from System Related Organizations	(5,037)
Deposits and prepaid expenditures	(2,195)
Other assets	2,377
Accounts payable	11,737
Accrued payroll and related liabilities	16,284
Unemployment and workers' compensation insurance liability	(21)
Unearned revenue	35,305
Refundable advances under federal loan program	(115)
Compensated absences	10,891
Other liabilities	(618)
Net pension liability	7,044
Net OPEB liability	11,919
Deposits held for others	(159)
Other	1,838
Cash flows used for operating activities	$ (949,427)
Supplemental noncash activities information:	
Gain on disposal of capital assets	$ 843
Capital assets acquired by gifts	$ 973
Capital expenditures included in accounts payable	$ 7,022
Capital assets aquired by incurring lease obligations	$ 3,088
University Revenue Refunding Bond Series 2024	$ 56,230
Unrealized gains on investments	$ 59,438
Right-of-use assets obtained in exchange for subscription obligations	$ 54,175
Capital asset funded through State Public Works	$ 16,587

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

NOTE 1 – Organization:

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

University of Nevada, Reno (UNR)
Desert Research Institute (DRI)
Truckee Meadows Community College (TMCC)
Western Nevada College (WNC)
Great Basin College (GBC)
University of Nevada, Las Vegas (UNLV)
College of Southern Nevada (CSN)
Nevada State University (NSU)
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 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 financial statements are comprised of data from the System's discretely presented campus and athletic foundations and medical school practice plans, which include: University of Nevada, Reno Foundation, Wolf Pack Athletic Association, Desert Research Institute Foundation, Desert Research Institute Research Parks LTD, Truckee Meadows Community College Foundation, Western Nevada College Foundation, Great Basin College Foundation, University of Nevada, Las Vegas Foundation, University of Nevada, Las Vegas Research Foundation, Rebel Golf Foundation, University of Nevada, Las Vegas Alumni Foundation, University of Nevada, Las Vegas Rebel Football Foundation, University of Nevada, Las Vegas Rebel Soccer Foundation, University of Nevada, Las Vegas Singapore Unlimited, University of Nevada Las Vegas Medicine Incorporated, College of Southern Nevada Foundation, Nevada State University Foundation, and Nevada Health and Bioscience Asset Corporation. These System Related Organizations are included as part of the System's financial statements because of the nature and the significance of their financial relationship with the System. The System Related Organizations have a fiscal year end of June 30 apart from Nevada Health and Bioscience Asset Corporation which has a calendar year end of December 31.

The System Related Organizations include campus foundations which are related tax-exempt organizations founded to foster and promote the growth, progress, and general welfare of the System, and are reported in separate columns to emphasize that they are Nevada not-for-profit organizations legally separate from the System. During the year ended June 30, 2024, the foundations distributed $112,552 to the System for both restricted and unrestricted purposes. Complete financial statements for the foundations can be obtained from Rhett Vertrees, Assistant Chief Financial Officer at NSHE, 2601 Enterprise Rd., Reno, NV 89512.

During the year ended June 30, 2024, UNLV Med distributed $29,585 to the System for restricted purposes for salaries and Dean's support. Complete financial statements for UNLV Med can be obtained from Rhett Vertrees, Assistant Chief Financial Officer at NSHE, 2601 Enterprise Rd., Reno, NV 89512.

Complete financial statements for Nevada Health and Bioscience Asset Corporation can be obtained from Rhett Vertrees, Assistant Chief Financial Officer at NSHE, 2601 Enterprise Rd., Reno, NV 89512.

NOTE 2 – Summary of Significant Accounting Policies:

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

BASIS OF PRESENTATION

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

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

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 the State Treasurer represents the funds from certain state appropriations, which were enacted to provide the System with the funds necessary for the construction of major assets. Such amounts are controlled by the Nevada Public Works Board. Restricted cash and cash equivalents represent the unexpended bond proceeds held for construction of major assets. These amounts are included in cash and cash equivalents in the Statement of Cash Flows.

Cash and cash equivalents	$ 181,938
Cash held by State Treasurer	84
Restricted cash and cash equivalents	12,847
Total per statement of cash flows	$ 194,869

INVESTMENTS

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

INVENTORIES

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

PLEDGES

In accordance with GASB Statement No. 33, *Accounting and Reporting for Non-Exchange Transactions,* private donations are recognized when all eligibility requirements are met, provided that the pledge is verifiable, the resources are measurable, and collection is probable. Pledges receivables are recorded at net present value using the appropriate discount rate. An allowance for uncollectible pledges is estimated based on collection history and is netted against the gross pledges' receivable. The allowance for uncollectible pledges is $3,687 as of June 30, 2024.

CAPITAL ASSETS

Capital assets are defined as assets with an initial unit cost of $5 in the fiscal year and an estimated useful life in excess of one year. Such assets are stated at cost at the date of acquisition or acquisition 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. Depreciation is computed on a straight-line basis over the following estimated useful lives:

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

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

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

RECEIVABLES

The System accounts for estimated losses inherent in its accounts receivable based on types of receivables and expectations of repayment. In establishing the required allowance, management considers one or more of the following: types of receivable, historical losses adjusted to take into account current market conditions, the amount of receivable in dispute, the current receivable aging, and current payment patterns. The System reviews its allowance for doubtful accounts annually. Not included in the receivable balances are amounts considered to be uncollectible. Uncollectible accounts receivable are estimated at $89.8 million.

Total accounts receivable at June 30, 2024, were $227.2 million. Included in the receivables balance are $61.7 million related to tuition and fee payments due from students and others making payments on behalf of students and customers. Additionally, there are $119.7 million in receivables from grant and contract sponsors primarily for the reimbursement of allowable expenses made pursuant to the University's grants and $45.8 million from the State of Nevada.

LEASE RECEIVABLE

Lease receivables and deferred inflows of resources are recorded by the System as the present value of lease payments expected to be received under all leases other than short term. Lease receivables are subsequently reduced over the life of the lease as cash is received in the applicable reporting period. Short term leases, those with a maximum period of 12 months, are recognized as collected. The deferred inflow of resource is amortized straight-line and recognized as revenue over the term of the lease, regardless of when payments are received from the lessee.

RIGHT- OF-USE ASSETS

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

LEASE LIABILITY

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

SUBSCRIPTION LIABILITY

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

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

UNEARNED REVENUE

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

COMPENSATED ABSENCES

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

FEDERAL REFUNDABLE LOANS

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

PENSIONS

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

OTHER POST-EMPLOYMENT BENEFITS (OPEB)

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

DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

In addition to assets, the Statement of Net Position includes a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net position that applies to future periods and will not be recognized as an outflow of resources until then. The System has pension related, other post-employment benefits related and loss on bond refunding balances of $192,247, $44,387 and $2,547 respectively, at June 30, 2024. Pension related deferred outflows of resources are discussed in depth in Note 18 and other post-employment benefits related deferred outflows of resources are discussed in depth in Note 19. A loss on bond refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. System Related Organizations had no Intra-equity sales of future revenues at June 30, 2024.

In addition to liabilities, the Statement of Net Position includes a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position that applies to future periods and will not be recognized as an inflow of resources until that time. The System has pension related, other post-employment benefits related, gain on bond refunding and unrecognized revenues from other than short term lease balances of $56,045, $49,454, $7,599 and $80,935, respectively, at June 30, 2024, while the System Related Organizations have split-interest agreements and unearned lease revenue of $8,728 and $11,344, respectively, at June 30, 2024. Pension related deferred inflows of resources are discussed in depth in Note 18. Other post-employment benefits and related deferred inflows of resources are discussed in Note 19. A gain on bond refunding results from the difference in the reacquisition price and the carrying value of refunded debt. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. Unearned lease revenue represents lease revenue that will be recognized in future periods. Leases are discussed in depth in Note 11 and 12.

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

NET POSITION

Net position is classified as follows:

Net investment in capital assets: This represents the total investment in capital assets and right-of-use assets net of outstanding debt and the gain/loss on bond refunding's related to those capital assets and lease and subscription liabilities related to the right-of-use assets. To the extent debt has been incurred but not yet expended for capital assets, such amounts are not included as a component of invested in capital assets, net of related debt.

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

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

Unrestricted net position: Unrestricted net position represents resources that are not subject to externally imposed restrictions. These resources are used for transactions relating to educational and general operations and may be used to meet current expenses for any purpose. Under generally accepted accounting principles, net position that is not subject to externally imposed restrictions governing their use must be classified as unrestricted for financial reporting purposes. Unrestricted net position is negative due primarily to obligations for pension and retiree health benefits exceeding the System's assets available to pay such obligations. Although unrestricted net position is not subject to externally imposed restrictions, substantially all the System's reserves are allocated for academic and research initiatives or programs, for capital projects or for other purposes.

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

FAIR VALUE

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

A fair value hierarchy for disclosure that classifies inputs for valuation techniques into levels as follows:

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

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

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

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

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

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.

UNLV MEDICINE, INC.

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

FOUNDATIONS

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

SCHOLARSHIP ALLOWANCES

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

GRANTS-IN-AID

Student tuition and fees revenue include grants-in-aid charged to scholarships and fellowships and grants-in-aid for faculty and staff benefits charged to the appropriate expenditure programs to which the applicable personnel relate. Grants-in-aid for the year ended June 30, 2024, were $16,794.

TAX EXEMPTION

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

USE OF ESTIMATES

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

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

NEW ACCOUNTING PRONOUNCEMENTS

GASB Statement No. 99, *Omnibus 2022 (GASB 99)*. The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees. The System implemented this portion of GASB Statement No. 99 during fiscal year 2024.

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

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

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

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

In December 2023, the GASB issued Statement No. 102, *Certain Risk Disclosures (GASB 102),* The objective of this Statement is to provide users of government financial statements with essential information about risks related to a government's vulnerabilities due to certain concentrations or constraints.

This Statement defines a concentration as a lack of diversity related to an aspect of a significant inflow of resources or outflow of resources. Concentrations and constraints may limit a government's ability to acquire resources or control spending. This Statement requires a government to assess whether a concentration or constraint makes the primary government reporting unit or other reporting units that report a liability for revenue debt vulnerable to the risk of a substantial impact.

If a government determines that those criteria for disclosure have been met for a concentration or constraint, it should disclose information in notes to financial statements in sufficient detail to enable users of financial statements to understand the nature of the circumstances disclosed and the government's vulnerability to the risk of a substantial impact.

The requirements of this Statement are effective for fiscal years beginning after June 15, 2024, and all reporting periods thereafter. Earlier application is encouraged. The System has not adopted this statement and is in the process of determining the impact to its financial statements.

In April 2024, the GASB issued Statement No. 103, *Financial Reporting Model Improvements (GASB 103),* The objective of this Statement is to improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability. The requirements for MD&A will improve the quality of the analysis of changes from the prior year, which will enhance the relevance of that information. They also will provide clarity regarding what information should be presented in MD&A.

The requirements of this Statement are effective for fiscal years beginning after June 15, 2025, and all reporting periods thereafter. Earlier application is encouraged. The System has not adopted this statement and is in the process of determining the impact to its financial statements.

In September 2024, the GASB issued Statement No. 104, *Disclosure of Certain Capital Assets (GASB 104),* The objective of this Statement is to provide users of government financial statements with essential information about certain types of capital assets. This Statement requires certain types of capital assets to be disclosed separately in the capital assets note disclosures.

The requirements of this Statement are effective for fiscal years beginning after June 15, 2025, and all reporting periods thereafter. Earlier application is encouraged. The System has not adopted this statement and is in the process of determining the impact to its financial statements.

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

NEW ACCOUNTING PRONOUNCEMENTS

The System implemented GASB Statement No. 100, *Accounting Changes and Error Corrections-an Amendment of GASB Statement No. 62,* in the current year. This Statement defines accounting changes as changes in accounting principles, changes in accounting estimates, and changes to or within the financial reporting entity and describes the transactions or other events that constitute those changes. This Statement requires disclosure in notes to financial statements of descriptive information about accounting changes and error corrections, such as their nature.

ACCOUNTING CHANGES AND RESTATEMENTS

During the fiscal year 2024, the System identified and corrected the following misstatement in the fiscal year 2023 financial statements:

- The Nevada Health and Bioscience Asset Corporation (NHBAC) was added to the reporting entity as a discretely presented component unit of the system. During fiscal year 2024, it was determined that the nature and significance of the financial relationship are such that NHBAC meets the criteria for inclusion as a component unit under the standards of GASB Statement 39, Determining Whether Certain Organizations are Component Units – an amendment of GASB Statement 14.

The addition of NHBAC as a discretely presented component unit resulted in an increase in component unit beginning net position. The changes in reporting entity associated with the addition of NHBAC resulted in the following restatement to the system's component unit net position reported as of June 30, 2023 (in thousands of dollars). The effect on the Statement of Revenues, Expenses, and Changes in Net Position for the year ended June 30, 2023, was an understatement of change in net position of $40,318 for the system related organizations.

Component unit net position, as previously reported on June 30, 2023	$ 1,044,274
Addition of NHBC	142,689
Component unit net position, as restated July 1, 2023	$ 1,186,963

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, 2024, the System's deposits in money market funds totaled $193,437 and cash in bank was $398. Of these balances, $1,000 and $250 each year per account are covered by the Federal Depository Insurance Corporation (FDIC). Restricted cash represents the unexpended bond proceeds held for construction of major assets, amounts restricted for deferred maintenance, and amounts restricted for debt service. For those deposits over and above the federal depository insurance maximum balance, sufficient collateral must be held by the financial institution to protect the System against loss. The Nevada pooled collateral for deposits program maintains a 102% pledged collateral for all public deposits.

NOTE 4 – Disclosures About Fair Value of Financial Instruments:

Investments at Fair Value

The System's investment holdings as of June 30, 2024, categorized in accordance with the fair value hierarchy are summarized in the following table:

	Level 1 fair value	Level 2 fair value	Level 3 fair value	NAV	Total
Cash and cash equivalents - Operating	$ 181,938	$ -	$ -	$ -	$ 181,938
Cash and cash equivalents - Endowment	6,318	-	-	-	6,318
Cash held by State Treasurer	84	-	-	-	84
Restricted cash and cash equivalents	12,847	-	-	-	12,847
Charitable trusts	4,488	-	-	-	4,488
Domestic equity	179,740	-	-	138,140	317,880
Emerging market equity	-	-	-	16,028	16,028
Fixed income	225,954	2,621	-	3,559	232,134
International equity	96,243	-	-	110,673	206,916
Marketable alternatives	1,031	-	-	48,030	49,061
Private growth	-	-	-	77,507	77,507
Real assets	3,531	-	-	10,725	14,256
	712,174	2,621	-	404,662	1,119,457
Less: GBC Foundation Endowments	(10,121)	-	-	-	(10,121)
	$ 702,053	$ 2,621	$ -	$ 404,662	$ 1,109,336

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

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

- *Private Growth* – Strategies consist of private equity, private venture capital and private natural resources. Assets in this category are either illiquid or have significant redemption restrictions. Unfunded commitments of $33,480 to private equity/venture capital funds are outstanding as of June 30, 2024.
- *Marketable Alternatives* – Assets in the marketable alternative category have a broad mandate and/or incorporate hedging strategies and have significant redemptions restrictions.
- *Real Assets* – The System's holding in the real assets valued at NAV consists of funds which primarily invests in securities of publicly traded C-corporations, Master Limited Partnerships and certain private placement transactions.
- *Fixed Income* – The System's fixed income holdings valued at NAV consist of private and commingled funds with core fixed and short duration strategies.
- *Domestic Equity* – The System's holdings valued at NAV within the domestic equity category consists of one commingled fund with a broad mandate which seeks to outperform the S&P 500 index.
- *Multi-Strategy* – Assets in the multi-strategy valued at NAV consist of one fund which seeks to provide long-term capital growth by investing in domestic and foreign stocks, real assets, and bonds.
- *International Equity* – The System's holdings at NAV within the International equity category consist of private commingled funds primarily focused on value.
- *Emerging Market Equity* – The System's holdings at NAV within Emerging Market category consist of private commingled funds which look to achieve long-term capital appreciation while investing in equity securities or equity-linked instruments of companies located in emerging market countries.

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

	Redemption Frequency	Days' Notice (If applicable)	Remaining Life for Partnership
Marketable Alternatives	Daily, Monthly, Quarterly, Semi-Annually, Annually	90	N/A
Private equity/venture capital	Illiquid	N/A	7 to 12 years
Domestic Equity	Daily, Monthly, Quarterly	0-3	N/A
Fixed income	Daily, Monthly	Same Day	N/A
Emerging Market Equity	Daily, Weekly, Monthly	N/A	N/A
International Equity	Daily, Monthly	N/A	N/A
Real Assets	Daily, Monthly, Quarterly	0-110 days	N/A
Multi-Strategy	Daily	N/A	N/A

NOTE 5 – System Investments:

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

Investments are stated at fair value. The historical cost and market value (fair value) of System investments at June 30, 2024, is as follows:

	Cost	Market Value
Mutual funds publicly traded	$ 345,085	$ 443,166
Partnerships	68,451	116,726
Cash and cash equivalents	201,187	201,187
Trusts	3,726	4,488
Private commingled funds	301,758	353,890
	920,207	1,119,457
Less: GBC Foundation Endowments	(10,121)	(10,121)
	$ 910,086	$ 1,109,336

NOTE 5 – System Investments (continued):

As of June 30, 2024, the System had entered into various investment agreements with private equity partnerships and private commingled funds. Under the terms of certain of these investment agreements, the System is obligated to make additional investments as requested by these partnerships. Generally, partnership investments do not have a ready market and ownership interests in some of these investment vehicles may not be traded without the approval of the general partner or fund management. These investments are subject to the risks generally associated with equities with additional risks due to leverage and the lack of a ready market for acquisition or disposition of ownership interests.

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

Credit risk and interest rate risk

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

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

The credit risk profile for the System's operating and endowment investments at June 30, 2024, is as follows:

	Fair Value	AAAm	Not Rated
Mutual funds publicly traded	443,166	443,166	-
Partnerships	116,726	-	116,726
Cash and cash equivalents - Operating	181,938	-	181,938
Cash and cash equivalents - Endowment	6,318	-	6,318
Cash held by State Treasurer	84	-	84
Restricted cash and cash equivalents	12,847	-	12,847
Trusts	4,488	-	4,488
Private Commingled funds	353,890	-	353,890
	1,119,457	443,166	676,291
Less GBC Foundation Endowments	(10,121)	-	(10,121)
	$ 1,109,336	$ 443,166	$ 666,170

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, 2024, is as follows:

	Investment Maturities (in years)			
	1 -5	5 - 10	More than 10	Fair Value
Mutual Funds	$ 43,412	$ 120,329	$ -	$ 163,741
Private Commingled funds	-	64,835	-	64,835
	$ 43,412	$ 185,164	$ -	$ 228,576

NOTE 5 – System Investments (continued):

Custodial credit risk

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

Concentration of credit risk

Concentration of credit risk is the risk of loss attributed to the magnitude of the System's investments within any one issuer. For the fixed income portion of the endowment pool, the System's policy for reducing its exposure to concentration of credit risk is to limit the investments within any one issuer to a maximum of 5% of the fixed income portfolio, provided that issues of the U.S. Government or agencies of the U.S. Government may be held without limitation and provided further that issues of agencies of the U.S. Government shall be limited to the extent set forth in the manager-specific guidelines. The System does not have a specific policy with regard to the operating pool or the remainder of the endowment pool. At June 30, 2024, 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 $223,082 in mutual funds and commingled funds in both the operating and endowment pools that are primarily invested in international equities at June 30, 2024.

NOTE 6 – System Endowment Pool:

At June 30, 2024, $320,263 of endowment fund investments were pooled on a unit market value basis. As of June 30, 2024, the endowment pool was comprised of investments in cash and cash equivalents (1.9%), mutual funds (7.5%), partnerships (35.5%), and private commingled (55.1%). Each individual endowment fund acquires or disposes of units based on the market value per unit on the preceding quarterly valuation date. The unit market value at June 30, 2024, was $1,272 (not in thousands). The System follows the requirements of the Uniform Prudent Management of Institutional Funds Act (UPMIFA) with respect to prudent investing and spending of donor-restricted endowments.

The System utilizes a spending rule for its pooled endowments, which determines the endowment income to be distributed currently for spending. For the year ended June 30, 2024, the endowment spending policy, as approved by the Board of Regents, authorized a distribution maximum of 4.5% of the average unit market value for the previous twenty (20) calendar quarters. Under the provisions of these spending rules, during 2024, $33.03 (not in thousands) was distributed to each time-weighted eligible unit for a total spending rule distribution of $11,036. The 2024 distributions were made from investment income of $383 and from cumulative gains of pooled investments of $10,653.

The System's policy is to retain the endowments' realized and unrealized appreciation with the endowment after the annual income distribution has been made. Such realized and unrealized appreciation retained in endowment investments was $167,257 at June 30, 2024, 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 suspended distribution on all underwater accounts. At June 30, 2024, there were no accounts underwater.

NOTE 7 – System Accounts Receivable:

System accounts receivable consist primarily of amounts due from students for tuition and fees and from local and private sources for grants and contracts agreements. The accounts receivable balances as of June 30, 2024, are as follows:

Accounts receivable:	
Student tuition and fees	$ 104,667
Sales and services	35,490
Local and private grants and contracts	11,228
Other	119
Subtotal	151,504
Less: Allowance for doubtful accounts	(89,823)
Net accounts receivable	$ 61,681

NOTE 8 – System Loans Receivable:

Loans receivable from students bear interest primarily between 3% and 15% per annum and are generally repayable in installments to the various campuses over a five to ten-year period commencing nine months from the date of separation from the institution. Student loans made through the Federal Perkins Loan Program comprise substantially all of the loans receivable at June 30, 2024. A provision for possible uncollectible amounts is recorded on the basis of the various institution's estimated future losses for such items. The loans receivable and corresponding allowance for uncollectible loan balances as of June 30, 2024, are as follows:

Loans Receivable	$ 5,600
Less: Allowance for doubtful loans	(677)
Net loans receivable	4,923
Less: Current portion	(625)
Total noncurrent loans receivable	$ 4,298

NOTE 9 – System Capital Assets:

System capital asset activity for the year ended June 30, 2024, is as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets not being depreciated:				
Construction in progress	$ 168,613	$ 69,491	(162,790)	$ 75,314
Land	192,951	1,321	-	194,272
Land improvements	288	-	-	288
Intangibles	1,350	-	-	1,350
Collections	13,581	55	(4)	13,632
Total	376,783	70,867	(162,794)	284,856
Capital assets being depreciated:				
Buildings	3,593,043	155,463	(1,910)	3,746,596
Land improvements	186,300	8,410	-	194,710
Machinery and equipment	473,767	42,871	(19,671)	496,967
Intangibles	54,908	1,359	-	56,267
Library books and media	127,485	1,200	(213)	128,472
Total	4,435,503	209,303	(21,794)	4,623,012
Less accumulated depreciation for:				
Buildings	(1,430,775)	(93,524)	1,116	(1,523,183)
Land improvements	(140,563)	(5,890)	1,720	(144,733)
Machinery and equipment	(356,835)	(34,698)	16,399	(375,134)
Intangibles	(50,628)	(1,645)	-	(52,273)
Library books and media	(123,860)	(1,615)	213	(125,262)
Total	(2,102,661)	(137,372)	19,448	(2,220,585)
Right-of-Use assets being amortized:				
ROU buildings/offices	58,970	4,289	(1,664)	61,595
ROU equipment	6,784	403	(431)	6,756
SBITA	68,935	56,432	(25,260)	100,107
Total	134,689	61,124	(27,355)	168,458
Less accumulated amortization for:				
ROU buildings/offices	(11,872)	(8,524)	725	(19,671)
ROU equipment	(2,557)	(1,236)	12	(3,781)
SBITA	(15,944)	(18,686)	10,333	(24,297)
Total	(30,373)	(28,446)	11,070	(47,749)
Total assets being depreciated/amortized, net	2,437,158	104,609	(18,631)	2,523,136
Capital assets, net	$ 2,813,941	$ 175,476	(181,425)	2,807,992

In 2024, the total amount recognized as a loss on disposal of assets of $1,827.

NOTE 10 – System Long-Term Debt:

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

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

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

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

During the 2023–24 fiscal year, the Board of Regents ("Board") approved the issuance of long-term bonds and obligations to refinance existing bonds for savings.

At its meeting on July 21, 2023, the Board of Regents approved a resolution which authorized refinancing the State of Nevada Certificates of Participation, Series 2013 issued on behalf of NSU. This obligation was issued by the State of Nevada and is repaid from funds at NSU through an interagency agreement with the State Treasurer's Office. On February 8, 2024, the State successfully sold the refunding certificates of participation at an effective interest rate of 3.45%, which was significantly lower than the rate on the 2013 bonds of 4.86%. As a result of the lower borrowing rate, total savings from refinancing were $7.2 million ($5.3 million present value or 12.7%).

At its February 29-March 1, 2024 meeting, the Board approved the issuance of two refunding bonds. The first was the issuance of refunding universities revenue bonds on behalf of UNR. At the February/March meeting, present value savings from refinancing were estimated at $3.6 million. The second transaction authorized by the Board was the issuance of refunding certificates of participation by NSHE on behalf of UNR. The estimated present value savings presented to the Board was $824. The universities revenue refunding bonds has an effective interest rate of 3.61%. Savings are a result of the difference between this rate and the effective rate on the refunded 2014 universities revenue bonds of 4.69%. Total savings were $4.6 million ($3.3 million present value or 9.4%). The refunding certificates of participation have an effective interest rate of 3.47%. Savings are a result of the difference between this rate and the effective rate on the refunded 2014 certificates of participation of 4.24%. Total savings were $891 ($657 present value or 3.7%). As part of this transaction, and as approved by the Board of Regents, TMCC prepaid its portion of the 2014 certificates from cash on hand, which will result in total interest savings over the upcoming 10 years of $728.

System long-term debt activity for the year ended June 30, 2024, is as follows:

	Annual Interest Rate	FY Final Payment Date	Original Amount	Beginning Balance	Additions	Reductions	Ending Balance	Current Portion
UNIVERSITY REVENUE BONDS								
Universities Revenue Bonds, Series 2013A	2.00% to 5.00%	2034	$ 40,035	$ 1,670	$ -	$ (1,670)	$ -	$ -
Universities Revenue Bonds, Series 2013B	3.00% to 5.00%	2036	105,300	6,725	-	(6,725)	-	-
Universities Revenue Bonds, Series 2014A	4.00% to 5.00%	2044	49,995	38,885	-	(37,025)	1,860	1,860
University Revenue Bonds, Series 2015A	3.00% to 5.00%	2036	61,455	54,660	-	(3,325)	51,335	3,485
Universities Revenue Bonds, Series 2015B	2.00% to 3.00%	2027	7,480	3,190	-	(770)	2,420	785
Universities Revenue Bonds, Series 2016A	2.00% to 5.00%	2039	57,750	50,835	-	(2,650)	48,185	2,345
Universities Revenue Bonds, Series 2016B	2.50% to 5.00%	2037	13,580	10,925	-	(615)	10,310	640
Universities Revenue Bonds, Series 2017A	3.25% to 5.00%	2041	25,905	24,210	-	(910)	23,300	955
Universities Revenue Bonds, Series 2019A	3.00% to 5.00%	2050	18,640	17,965	-	(365)	17,600	380
Universities Revenue Bonds, Series 2021	2.38% to 5.00%	2052	35,705	34,565	-	(1,330)	33,235	1,395
Universities Revenue Bonds, Series 2022	3.00% to 5.00%	2033	21,905	21,905	-	(1,630)	20,275	1,860
Universities Revenue Bonds, Series 2023	4.00% to 5.00%	2035	77,285	77,285	-	-	77,285	7,915
Universities Revenue Bonds, Series 2024	4.00% to 5.00%	2044	32,275	-	32,275	-	32,275	-
	UNIVERSITY REVENUE BONDS SUBTOTAL			342,820	32,275	(57,015)	318,080	21,620

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

COMMUNITY COLLEGE REVENUE BONDS								
College Revenue Bonds, Series 2017A	3.00% to 5.00%	2048	70,915	63,380	-	(1,504)	61,876	1,580
CERTIFICATES OF PARTICIPATION								
Certificates of Participation, Series 2014A	2.00% to 5.00%	2045	34,220	28,205	-	(21,880)	6,325	-
Certificates of Participation, Series 2016A	2.00% to 5.00%	2047	63,095	50,190	-	(1,860)	48,330	1,895
Certificates of Participation, Series 2016B	1.65% to 4.72%	2047	50,405	44,165	-	(1,130)	43,035	1,165
Certificates of Participation, Series 2017A	3.00% to 5.00%	2048	28,890	25,855	-	(615)	25,240	635
Certificates of Participation, Series 2018A	3.00% to 5.00%	2049	12,475	11,640	-	(265)	11,375	280
Certificates of Participation, Series 2020A	3.00% to 5.00%	2051	52,620	51,710	-	(490)	51,220	515
Certificates of Participation, Series 2024	5%	2040	15,395	-	15,395	-	15,395	-
CERTIFICATES OF PARTICIPATION SUBTOTAL				211,765	15,395	(26,240)	200,920	4,490
Discounts				-	-	-	-	-
Premiums				39,006	4,941	(6,434)	37,513	3,399
TOTAL BONDS				656,971	52,611	(91,193)	618,389	31,089
DIRECT BORROWINGS - NOTES PAYABLE								
Wells Fargo Bank, UNR MEBD Refunding	1.80%	2026	7,570	2,636	-	(862)	1,774	879
ZionsBankcorp, UNLV Football facility	1.98%	2023	15,297	1,990	-	(1,990)	-	-
ZionsBankcorp, UNR Football facility	2.25%	2029	3,200	2,423	-	(324)	2,099	331
DIRECT BORROWINGS - NOTES PAYABLE TOTAL				7,049	-	(3,176)	3,873	1,210
DIRECT BORROWING - FINANCED PURCHASE OBLIGATIONS								
Six Degrees / Arrow Capital - Checkpoint Firewall	0%	2023	532	133	-	(133)	-	-
State COP NSE and RSC buildings	5%	2043	50,445	42,720	-	(42,720)	-	-
State COP KAB and RSC buildings	5%	2043	37,160	-	37,160	-	37,160	845
Nursing Equip - First American Bank	3.56%	2025	1,484	493	-	(322)	171	171
200 Lenovo Computers-First American Bank	7.20%	2028	123	123	-	(21)	102	23
Lenovo Data Center-First American Bank	7.06%	2028	184	-	184	(25)	159	33
55 Dell Computers-First American Bank	7.83%	2029	60	-	60	(5)	55	11
DIRECT BORROWING - FINANCED PURCHASE OBLIGATIONS TOTAL				43,469	37,404	(43,226)	37,647	1,083
TOTAL LONG-TERM DEBT				$ 707,489	$ 90,015	$(137,595)	$ 659,909	$ 33,382

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:

	UNIVERSITY REVENUE BONDS			COMMUNITY COLLEGE REVENUE BONDS		
Year Ended June 30,	**Principal**	**Interest**	**Total**	**Principal**	**Interest**	**Total**
2025	$ 21,620	$ 12,416	$ 34,036	$ 1,580	$ 2,326	$ 3,906
2026	21,565	11,839	33,404	1,660	2,245	3,905
2027	18,690	10,854	29,544	1,740	2,160	3,900
2028	18,380	9,965	28,345	1,830	2,071	3,901
2029	19,270	9,070	28,340	1,920	1,978	3,898
2030-2034	107,075	31,392	138,467	10,920	8,607	19,527
2035-2039	68,280	12,045	80,325	12,795	6,732	19,527
2040-2044	25,520	4,351	29,871	15,105	4,341	19,446
2045-2049	11,860	1,513	13,373	14,326	1,174	15,500
2050-2054	5,820	186	6,006	-	-	-
	$ 318,080	$ 103,631	$ 421,711	$ 61,876	$ 31,634	$ 93,510

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

	CERTIFICATES OF PARTICIPATION			DIRECT BORROWINGS - NOTES PAYABLE		
Year Ended June 30,	Principal	Interest	Total	Principal	Interest	Total
2025	$ 4,490	$ 6,933	$ 11,423	$ 1,210	$ 70	$ 1,280
2026	5,210	6,966	12,176	1,233	45	1,278
2027	5,595	6,730	12,325	346	28	374
2028	5,870	6,488	12,358	354	20	374
2029	6,115	6,246	12,361	361	12	373
2030-2034	30,905	27,705	58,610	369	4	373
2035-2039	42,920	21,059	63,979	-	-	-
2040-2044	51,800	12,609	64,409	-	-	-
2045-2049	41,505	3,572	45,077	-	-	-
2050-2054	6,510	200	6,710	-	-	-
	$ 200,920	$ 98,508	$ 299,428	$ 3,873	$ 179	$ 4,052

	DIRECT BORROWING - FINANCE PURCHASE OBLIGATIONS		
Year Ended June 30,	Principal	Interest	Total
2025	$ 1,083	$ 2,179	$ 3,262
2026	1,366	1,723	3,089
2027	1,437	1,652	3,089
2028	1,512	1,578	3,090
2029	1,519	1,502	3,021
2030-2034	8,710	6,309	15,019
2035-2039	11,115	3,903	15,018
2040-2044	10,905	1,112	12,017
	$ 37,647	$ 19,958	$ 57,605

Various outstanding notes from direct borrowings and direct placements of the System in the combined amount of $487 contain provisions that in an event of default, the outstanding amounts become immediately due. An outstanding note from direct borrowings and direct placements of the System in the amount of $171 is secured by instructional equipment as collateral. Various outstanding notes from direct borrowings and direct placements of the System in the combined amount of $1,774 contain provisions that in an event of default, the respective interest rates are reset to a higher default rate.

Obligation	Maturity	Outstanding ($)	Unused Line of Credit ($)	Pledged Assets?	Finance-Related EOD: Interest Rate/Other	Finance-Related EOD: Acceleration	Finance-Related EOD: Termination Events?	Subjective Acceleration Clauses(s)
NSU - Laerdal Equipment Lease	01/01/25	$ 171	n/a	Yes-Note III	Yes-Note III	No	No	No
NSU - RSC Building	06/01/43	37,160	n/a	No	Yes-Note I	No	No	No
UNR- MEB Refunding Note	01/02/26	1,774	n/a	No	Yes-Note II	No	No	No
NSU - Lenovo Equipment Lease	07/16/28	102	n/a	Yes-Note III	Yes-Note III	No	No	No
NSU - Lenovo Data Center Lease	08/20/28	159	n/a	Yes-Note III	Yes-Note III	No	No	No
NSU - Dell Equipment Lease	12/11/28	55	n/a	Yes-Note III	Yes-Note III	No	No	No
UNR - Athletics Note	07/01/29	2,099	n/a	No	No	No	No	No

I. This obligation was issued by the State of Nevada and is repaid from funds at NSU through an interagency agreement with the State Treasurer's Office.

II. Upon the occurrence and continuance of an Event of Default, the Note will bear interest at the Default Rate, which consists of the summation of the following: (A) three percent (3.0%), and (B) the greatest of (i) the Prime Rate (as defined in Exhibit A of the Note) plus one percent (1.0%), (ii) the Federal Funds Rate (as defined in Exhibit A of the Note) plus two percent (2.0%), and (iii) seven percent (7.0%).

III. Assets pledged include equipment purchased with proceeds of the lease. Upon an event of default, the Lessor may by notice in writing to Lessee, as liquidated damages for loss of bargain and not as a penalty, accelerate and declare to be immediately due and payable the Stipulated Loss Value.

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

NOTE 11 – Lessor Leases:

Lease Receivables

The System leases real estate and equipment to independent third parties. The income under these lease agreements was approximately $12,593 in 2024. The System had current lease receivables and lease receivables due from related organizations of $7,738 and $3,082, respectively, and long-term lease receivables and long-term lease receivables due from related organizations of $59,952 and $12,879, respectively, as of June 30, 2024. Deferred inflows of resources of $80,935 are associated with these leases as of June 30, 2024.

The System had a total of 21 leases of which call for payments that are partially or completely variable and were not included in lease receivables or deferred inflows of resources. These variable payments were a result of the underlying lease measured not on a fixed rate, but rather variable due to the underlying payments derived from a percentage of sales, use of a Capital Asset, or changes in an index rate. A total of $464 was recognized as revenue from these variable payments for the year ended June 30, 2024.

	Beginning Balance	Additions	Deletions	Ending Balance	Current
System Lease Receivable Total	$ 91,568	$ 4,936	$ 12,593	$ 83,911	$ 11,080

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

	Principal	Interest	Total
2025	$ 11,080	$ 1,876	$ 12,956
2026	10,041	1,656	11,697
2027	8,386	1,445	9,831
2028	7,975	1,236	9,211
2029	7,593	1,035	8,628
2030-2034	24,065	2,666	26,731
2035-2039	4,077	985	5,062
2040-2044	2,976	718	3,694
2045-2049	3,284	471	3,755
2050-2054	3,245	220	3,465
2055-2059	1,189	20	1,209
Thereafter	-	-	-
Total	$ 83,911	$ 12,328	$ 96,239

NOTE 12 – Lessee Leases:

The System has entered into various leases for land, building, equipment, infrastructure, facilities and improvements with terms and conditions that range in length from one to fifteen years. The System uses municipal market data (MMD) rates to measure lease liabilities unless the interest rate is stated in the lease. Rates ranged from .0610 to 4.1320 and payments range from $3 to $491 for fiscal year 2024. Of these leases, a total of 14 agreements call for payments that were partially or completely variable and therefore were not included in lease assets or lease liabilities. These variable payments are a result of the underlying lease measured not on a fixed rate, but rather variable due to the underlying payments derived from a percentage of sales, use from a capital asset, or changes in index rates. A total of $253 was recognized as expenses from these variable payments for the year ended June 30, 2024. Amortization expense of $9,760 and interest expense of $1,118 were incurred for the year ended June 30, 2024.

The total amount of lease assets and the related accumulated amortization are as follows:

Total right-to-use lease assets	$ 68,351
Less: accumulated amortization	(23,452)
Carrying Value	$ 44,899

Lease Liabilities

Long-term lease liability activity is summarized as follows:

	Beginning Balance	Additions	Deletions	Ending Balance	Current
System long-term lease liability Total	$ 52,996	$ 4,324	$ (9,872)	$ 47,448	$ 8,635

NOTE 12 – Lessee Leases (continued):

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

	Principal	Interest	Total
2025	$ 8,635	$ 932	$ 9,567
2026	8,251	779	9,030
2027	8,056	627	8,683
2028	6,376	476	6,852
2029	4,138	371	4,509
2030-2034	9,877	954	10,831
2035-2039	1,986	94	2,080
2040-2044	129	9	138
Thereafter	-	-	-
Total Requirements	$ 47,448	$ 4,242	$ 51,690

NOTE 13 – SBITA:

The System entered into various SBITAs, with terms and conditions that range in length from one to ten years, that convey the System control of the right to use vendor-provided software, alone or in combination with an underlying tangible IT capital asset. The subscription agreement ("Agreement") term rate is solely a combination of an applicable market rate and a credit spread based on market data points as of the most recent quarter end as compared to the Agreement commencement date. The System's interest rate range was between 1.7103 and 3.7120. The lowest payment was $0 and the highest $3,290. Of these SBITAs, some agreements call for payments that are partially or completely variable and therefore were not included in ROU subscription assets or subscription liabilities. These variable payments are derived from a number of licenses that change from time to time, use of the IT asset, or changes in index rates. The System recognized a total of $1,559 as expenses from these variable payments for the year ended June 30, 2024. Amortization expense of $18,686 and interest expense of $975 were incurred for the year ended June 30, 2024.

The total amount of subscription assets and the related accumulated amortization are as follows:

Total right-to-use subscription assets	$ 100,107
Less: accumulated amortization	(24,297)
Carrying Value	$ 75,810

SBITA Liabilities

Long-term liability activity for the year ended June 30, 2024, is summarized as follows:

	Beginning Balance	Additions	Deletions	Ending Balance	Current
SBITA Liability	$ 48,060	$ 56,637	$ (34,071)	$ 70,626	$ 14,824

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

	Principal	Interest	Total
2025	$ 14,824	$ 429	$ 15,253
2026	11,503	222	11,725
2027	9,046	105	9,151
2028	6,002	23	6,025
2029	4,543	10	4,553
Thereafter	-	-	-
Total Requirements	$ 70,626	$ 792	$ 71,418

The System has entered into additional SBITAs that have not yet commenced as of June 30, 2024, with both fixed and variable payments required. Terms range from 2024 to 2028 with a total future commitment of $400.

NOTE 14 – Unemployment Insurance and Workers' Compensation:

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

Changes in unemployment and workers compensation for the year ended June 30, 2024, are as follows:

	Beginning Balance	Additions	Reductions	Ending Balance
Unemployment insurance	$1,077	$ 128	$ 285	$ 920
Workers' compensation	2,605	515	528	2,592
Total	$3,682	$ 643	$ 813	$3,512

NOTE 15 – System Other Noncurrent Liability Activity:

The activity with respect to System other noncurrent liabilities for the year ended June 30, 2024, is as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Current
Refundable advances under federal loan program	$ 3,394	$ 40	$ (407)	$ 3,027	$ -
Compensated absences	64,236	52,729	(41,837)	75,128	50,541
Other noncurrent liabilites	623	-	-	623	-
Total	$ 68,253	$ 52,769	$ (42,244)	$ 78,778	$ 50,541

NOTE 16 – Extinguishment of Debt:

In prior years, the System defeased outstanding bonds and obligations by placing the proceeds of new bonds into an irrevocable escrow account to provide for all future debt service payments on the old bonds. Accordingly, the escrow account assets and the liability for the defeased bonds are not included in the System's financial statements. On June 30, 2024, $56,230 of outstanding bonds were considered defeased.

In prior years, the System refinanced or defeased existing bonds for net cash flow savings or economic gain (present value of cash flow savings). In the fiscal year ended June 30, 2024, the System refinanced $53,185 of bonds, and refinancing activities produced cash flow savings and economic gain of $5,539 and $3,966, respectively.

NOTE 17 – Irrevocable Letter of Credit:

In connection with its self-insured workers' compensation liability, the System is required to maintain a letter of credit for the State of Nevada in the amount of $1,093 as of April 10, 2024. A letter of credit for workers' compensation liability is also required by beneficiary, Arrowood Indemnity Co., in the amount of $120 until September 9, 2024.

NOTE 18 – System Pension Plans:

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

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

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

NOTE 18 – System Pension Plans (continued):

The System's contribution to all retirement plans for the year ended June 30, 2024, was $73,880 in Public Employees Retirement Plan (PERS), and $120,679 in retirement plan alternative (RPA), equal to the required contribution for the year.

General Information about the PERS Cost Sharing Pension Plan

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

Benefits Provided

Benefits, as required by the Nevada Revised Statutes (NRS or statute), are determined by the number of years of accredited service at time of retirement and the member's highest average compensation in any 36 consecutive months with special provisions for members entering the System on or after January 1, 2010, and July 1. 2015. Benefit payments to which participants or their beneficiaries may be entitled under the plan include pension benefits, disability benefits, and survivor benefits.

Monthly benefit allowances for members are computed as 2.50% of average compensation for each accredited year of service prior to July 1, 2001. For service earned on and after July 1, 2001, this factor is 2.67% of average compensation. For members entering the System on or after January 1, 2010, there is a 2.50% service time factor and for regular members entering the System on or after July 1, 2015, there is a 2.25% factor. The System offers several alternatives to the unmodified service retirement allowance which, in general, allow the retired employee to accept a reduced service retirement allowance payable monthly during his or her lifetime and various optional monthly payments to a named beneficiary after his or her death.

Post-retirement increases are provided by authority of NRS 286.575 - .579.

Vesting

Members are eligible for retirement at age 65 with 5 years of service, at age 60 with 10 years of service, or at any age with 30 years of service. Members entering PERS on or after January 1, 2010, are eligible for retirement at age 65 with 5 years of service, or age 62 with 10 years of service, or any age with 30 years of service. Regular members who entered the System on or after July 1, 2015, are eligible for

retirement at age 65 with 5 years of service, or at age 62 with 10 years of service or at age 55 with 30 years of service or any age with 33 1/3 years of service.

The normal ceiling limitation on monthly benefits allowances is 75% of average compensation. However, a member who has an effective date of membership before July 1, 1985, is entitled to a benefit of up to 90% of average compensation. Members become fully vested as to benefits upon completion of 5 years of service.

Contributions

The authority for establishing and amending the obligation to make contributions and member contribution rates, is set by statute. New hires, in agencies which did not elect the Employer-Pay Contribution (EPC) plan prior to July 1, 1983, have the option of selecting one of two contribution plans. One plan provides for matching employee and employer contributions, while the other plan provides for employer-pay contributions only. Under the matching Employee/Employer Contribution plan, a member may, upon termination of service for which contribution is required, withdraw employee contributions which have been credited to their account. All membership rights and active service credit in the System are canceled upon withdrawal of contributions from the member's account. If EPC was elected, the member cannot convert to the Employee/Employer Contribution plan and cannot withdraw these contributions.

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

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

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

NOTE 18 – System Pension Plans (continued):

For the fiscal year ended June 30, 2024, the statutory employer/employee matching rate was 17.50% as compared to the prior year rate of 15.50%. The employer-pay contribution (EPC) rate was 33.50% as compared to the prior year rate of 29.75%.

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

At June 30, 2024, the System reported a liability of $508,975 for its proportionate share of the net pension liability. The System's proportion of the net pension liability is based on their combined employer contributions relative to the total combined employer contributions for all employers for the period ended June 30, 2023. The System's proportionate share is 2.79%, which was an increase of 0.01% from the year ended June 30, 2023.

For the year ended June 30, 2024, the System recognized pension expense of $73,880. At June 30, 2024, the System reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	$ 66,342	$ -
Net difference between projected and actual investment earnings on pension plan investments	-	4,763
Changes in assumptions	47,700	-
Changes in proportion	34,602	51,282
System contributions subsequent to the measurement date	43,603	-
	$ 192,247	$ 56,045

In 2025 $43,603 reported as deferred outflows of resources related to pensions resulting from System contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability. Other amounts reported as deferred inflows and outflows of resources will be recognized in pension expense as follows for the years ended June 30:

2025	$ 14,860
2026	10,590
2027	60,566
2028	4,004
2029	2,579
Thereafter	-
	$ 92,599

Actuarial Assumptions

The PERS net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The total pension liability was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation rate	2.50%
Investment Rate of Return	7.25%
Productivity pay increase	0.50%
Projected salary increases	4.20% to 9.10%, depending on service Rates include inflation and productivity increases
Other assumptions	Same as those used in the June 30, 2023, funding actuarial valuation

Actuarial assumptions used in the June 30, 2023, valuation was based on the results of the experience study for the period July 1, 2016, through June 30, 2020.

The discount rate used to measure the total pension liability was 7.25% as of June 30, 2023. The projection of cash flows used to determine the discount rate assumed plan contributions will be made in amounts consistent with statutory provisions and recognizing the plan's current funding policy and cost-sharing mechanism between employers and members. For this purpose, all contributions that are intended to fund benefits for all plan members and their beneficiaries are included, except those projected contributions that are intended to fund the service costs for future plan members and their beneficiaries are not included.

NOTE 18 – System Pension Plans (continued):

Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments for current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability as of June 30, 2023.

The following was the PERS Board adopted policy target asset allocation as of June 30, 2023:

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

* As of June 30, 2023, PERS' long-term inflation assumption was 2.50%

Pension Liability Discount Rate Sensitivity

The following represents the System's proportionate share of the net pension liability calculated using the discount rate of 7.25%, as well as what the System's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.25%) or 1-percentage-point higher (8.25%) than the current rate:

	1% Decrease (6.25%)	Discount Rate (7.25%)	1% Increase (8.25%)
NSHE's proportional share of the net pension liability	$792,037	$508,975	$275,362

Pension plan fiduciary net position

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

NOTE 19 – System Postemployment Benefits Other than Pensions:

Officers and employees of NSHE are provided with OPEB through the Nevada Public Employees' Benefits Program (PEBP) - a cost-sharing multiple-employer defined benefit OPEB plan. The program is administered by the PEBP Board, whose ten members are appointed by the governor. NRS 287.023 provides officers and employees eligible to be covered by any group insurance, plan of benefits or medical and hospital service established pursuant to NRS 287 the option upon retirement to cancel or continue any such coverage. The cost to administer the program is financed through the contributions and investment earnings of the plan. The PEBP Board is granted the authority to establish and amend the benefit terms of the program. (NRS 287.043) PEBP issues a publicly available financial report that includes financial statements and the required supplementary information for the plan. That report may be obtained from Public Employees' Benefits Program, 901 South Stewart Street, Suite 1001, Carson City, NV 89701.

Benefits provided

Benefits other than pensions are provided to eligible retirees and their dependents through the payment of subsidies by the PEBP. Benefits include health, prescription drug, dental, and life insurance coverage. The "base" subsidy rates are set by PEBP and approved by the Legislature and vary depending on the number of dependents and the medical plan selected. These subsidy rates are subtracted from the premium to arrive at the "participant premium". The "years of service" subsidy rates are then used to adjust the "participant premium" based on years of service. The current subsidy rates can be found at pebp.state.nv.us. As required by statute, benefits are determined by the number of years of service at the time of retirement and the individual's initial date of hire. Officers and employees hired after December 31, 2011, are not eligible to receive subsidies to reduce premiums.

The following individuals and their dependents are eligible to receive benefits from the Retirees' Fund:

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

- Was initially hired by the state prior to January 1, 2010, and has at least five years of public service, or
- Was initially hired by the state on or after January 1, 2010, but before January 1, 2012, and has at least fifteen years of public service, or

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

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

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

Contributions

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

The authority for establishing an assessment to pay for a portion of the cost of premiums or contributions for the program is in statute. The Office of Finance shall establish an assessment that is to be used to pay for a portion of the cost of premiums or contributions for the Program for persons who were initially hired before January 1, 2012 and have retired with state service. The money assessed must be deposited into the Retirees' Fund and must be based upon a base amount approved by the Legislature each session to pay for a portion of the current and future health and welfare benefits for persons who retired before January 1, 1994, or for persons who retire on or after January 1, 1994, as adjusted by the years of service subsidy rates. (NRS 287.046) The required contribution rate for employers (the retired employees group insurance rate), as a percentage of covered payroll, for the fiscal year ended June 30, 2023 was 2.18%. The benefits not paid by the retiree trust are financed via premiums NSHE pay for active employees. The total employer contributions recognized as part of OPEB expense for the current fiscal year ended June 30, 2024 were $35,978.

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

At June 30, 2024, NSHE reported a liability of $598,287 for its proportionate share of the collective net OPEB liability. The collective net OPEB liability was measured as of June 30, 2023, and the total OPEB liability used to calculate the collective net OPEB liability was determined by an actuarial valuation measured as of June 30, 2023. NSHE's proportion of the collective net OPEB liability was based on the NSHE's share of contributions in the OPEB plan relative to the total contributions of all participating OPEB employers. On June 30, 2023, the NSHE's proportion was 41.0356%.

For the year ended June 30, 2024, NSHE recognized OPEB expense of $31,495. On June 30, 2024, NSHE reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Liability Experience	$ -	$ 11,736
Changes in assumption	8,409	37,543
Net difference between projected and actual earnings in OPEB plan investments	-	175
System contributions subsequent to the measurement date	35,978	-
Total	$ 44,387	$ 49,454

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

Of the total amount reported as deferred outflows of resources related to OPEB, $35,978 results from NSHE contributions subsequent to the measurement date and before the end of the fiscal year which are included as a reduction of the collective net OPEB liability in the year in June 30, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year ended June 30:	
2025	$ (17,147)
2026	(19,902)
2027	(1,774)
2028	(1,751)
Thereafter	(471)
Total	$ (41,045)

Actuarial assumptions

The actuarial assumptions and methods used in the June 30, 2024, valuation are stated below.

Valuation Date	June 30, 2022
Measurement Date	June 30, 2023
Actuarial Method	Entry Age Normal Level % of Pay
Inflation (CPI)	2.50%
Salary Increases	4.20% to 9.10% varying by service, including inflation
Discount Rate	3.65%
Dental	4.00%
Administrative Cost	3.00%
Investment rate of return	2.50%, same as Inflation Rate assumption
Health Care Trend Rates	For medical and prescription drug, 4.80% increase effective July 1, 2023, then 7.25% graded down 0.25% to ultimate 4.50% over 11 years. For Part B Reimbursement, 0% and 27.17% effective July 1, 2023 and 2024, respectively, then 4.50%.
Mortality Rates	Pub-2010 General Healthy Retiree Headcount-Weighted Above-Median Mortality Table, projected by MP-2020 (See Actuarial Assumptions and Methods section for additional details)

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

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

The following presents the NSHE's proportionate share of the collective net OPEB liability, as well as what the NSHE's proportionate share of the collective net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower 2.65% or 1-percentage-point higher 4.65% than the current discount rate:

	1% Decrease (2.65%)	Discount Rate (3.65%)	1% Increase (4.65%)
NSHE's proportionate share of the collective net OPEB liability	$656,231	$598,287	$548,030

Sensitivity of NSHE's proportionate share of the collective net OPEB liability to changes in the healthcare cost trend rates

The following presents NSHE's proportionate share of the collective net OPEB liability, as well as what NSHE's proportionate share of the collective net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

	1% Decrease	Trend Rates	1% Increase
NSHE's proportionate share of the collective net OPEB liability	$567,346	$598,287	$633,792

NOTE 20 – System Commitments and Contingent Liabilities:

OPEB plan fiduciary net position

Detailed information about the OPEB plan's fiduciary net position is available in the separately issued PEBP financial report.

Payables to the OPEB plan

At June 30, 2024, NSHE reported payables to the defined benefit OPEB plan of $187 for statutorily required employer contributions which had been assessed on employee salaries but not yet remitted to the Retirees' Fund.

The System is a defendant or co-defendant in legal actions. Based on present knowledge and advice of legal counsel, System management believes that, except as provided below, any liability in those legal actions, in excess of insurance coverage, will not materially adversely affect the System's net financial position, changes in net position or cash flows of the System.

The System and the State of Nevada are defendants in various lawsuits, collectively referred to as the Little Valley Fire Cases. The cases relate to a prescribed burn conducted by the Nevada Division of Forestry in October 2017 on land partially owned by UNR. Embers from the fire escaped and burned 23 structures. The System and the State of Nevada share an excess liability policy. At this point it is difficult to estimate the likelihood of an unfavorable outcome and the likely exposure, but the excess liability carrier has been placed on notice of these cases.

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

The System is self-insured for its unemployment insurance liability. The System is billed by the State each quarter based on the actual unemployment benefits paid by the State. Each year the System budgets resources to pay for the projected expenditures. The amount of future benefits payments to claimants and the resulting liability to the System cannot be reasonably determined as of June 30, 2023, but no significant reduction in force or staffing cuts are anticipated.

The System receives Federal grants and awards, and amounts are subject to change based on outcomes of Federal audits. Management believes any changes made will not materially affect the net position, changes in net position or cash flows of the System.

The estimated cost to complete property authorized or under construction at June 30, 2024, is $25,037. These costs will be financed by State appropriations, private donations, available resources and/or long-term borrowings.

NOTE 21 – Risk Management:

The System is an entity created by the Constitution of the State of Nevada. The System transfers its tort liabilities to the Tort Claims Fund of the State. The State purchases excess liability layered policies in the amount of $10,000 excess of a $10,000 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 $1B per occurrence and a $500 per occurrence deductible. (Various sub-limits of liability and deductibles are specified in the policy.)
- Worker's compensation (foreign and domestic) with statutory limits excess of a $750 SIR.
- Active Assailant layered policies with limits of $10,000 and a deductible of $100.
- Crime & Fidelity (employee dishonesty) with limits of $1,250 and a deductible of $100.
- Coverage for cyber liability layered policies with limits of $15,000 per claim and a deductible of $500.
- Medical malpractice with limits of $1,000 per claim and $3,000 aggregate.
- Allied health malpractice with limits of $1,000 per claim and $3,000 aggregate.

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

NOTE 22 – Subsequent Events:

On May 17, 2023, the Nevada System of Higher Education (NSHE) signed a master lease agreement with ML 4700 LLC for the management of the Gateway property located at 4700 Maryland Parkway, Las Vegas, NV. The original lease was effective from June 1, 2023, to May 31, 2028. The Gateway property includes various other commercial and residential leases under the master agreement. As of June 30, 2024, the lease receivable asset and the offsetting deferred inflow of resources on the statement of Net Position were valued at $25.3 million and $24.8 million, respectively. In July 2024, a notice of default was issued. In August 2024, UNLV was granted a court appointed receiver for the ongoing subleases. Due to the nature of the underlying subleases and expectation of the underlying collectability of the subleases, an allowance was not recorded for the allowance on the lease receivable and offsetting deferred inflow of resources as of June 30, 2024, as management believes the overall net impact to be minimal on the Statement of Revenues, Expenses, and Changes in Net Position. NSHE will record the full termination of the master lease in fiscal year 2025 and subsequently evaluate the individual underlying subleases for inclusion under GASB 87.

NOTE 23– Functional Classification of System Expenses:

The following is the functional classification of Operating expenses as reported on the Statement of Revenues, Expenses and Changes in Net Position for the year ended June 30, 2024:

Instruction	$ 808,701
Research	204,692
Public service	142,398
Academic support	235,623
Institutional support	227,828
Student services	229,766
Operation and maintenance of plant	158,851
Scholarships and fellowships	112,957
Auxiliary enterprises	108,207
Depreciation	165,818
Total	$ 2,394,841

NOTE 24 – System Related Organizations:

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

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NOTE 24 - System Related Organizations (continued):

NEVADA SYSTEM OF HIGHER EDUCATION SYSTEM RELATED ORGANIZATIONS
NET POSITION AS OF JUNE 30, 2024

	CSN Foundation	DRI Foundation	DRI Research Park	GBC Foundation	NSU Foundation	TMCC Foundation	UNLV Foundation	UNLV Research Foundation	Rebel Golf Foundation	UNLV Alumni Association
ASSETS										
Current Assets										
Cash and cash equivalents	$ 154	$ 1,803	$ 17	$ 329	$ 525	$ 1,048	$ 19,583	$ 739	$ -	$ 565
Restricted cash and cash equivalents	3,785	-	-	1,804	7,118	-	-	-	-	-
Short-term investments	4,232	-	-	819	1,472	3,748	26,481	1,847	6,039	2,322
Accounts receivable, net	-	-	-	-	-	-	-	-	-	10
Pledges receivable, net	31	-	-	30	114	451	6,909	-	-	-
Patient accounts receivable, net	-	-	-	-	-	-	-	-	-	-
Current portion of loans receivable, net	-	-	-	-	-	-	-	-	-	-
Inventories	-	-	-	-	-	-	-	-	-	-
Deposits and prepaid expenditures, current	9	25	-	-	1	31	80	3	-	50
Due from affiliated organizations	-	3	-	6	-	35	2,962	-	-	-
Other current assets	1	-	-	11	-	-	1,330	590	-	-
Total Current Assets	**8,212**	**1,831**	**17**	**2,999**	**9,230**	**5,313**	**57,345**	**3,179**	**6,039**	**2,947**
Noncurrent Assets										
Investments	2,460	1,552	-	386	1,607	-	97,674	-	-	-
Restricted investments	-	-	-	9,070	-	-	-	-	-	-
Endowment investments	-	-	-	-	-	1,182	327,368	-	-	-
Loans receivable, net	-	-	-	-	-	-	-	-	-	-
Capital assets, net	-	397	-	-	-	-	1,058	11,179	55	13
Pledges receivable, net	-	-	-	217	104	435	10,504	-	-	-
Other noncurrent assets	32	-	-	-	-	-	13,861	8,135	-	-
Total Noncurrent Assets	**2,492**	**1,949**	**-**	**9,673**	**1,711**	**1,617**	**450,465**	**19,314**	**55**	**13**
TOTAL ASSETS	**10,704**	**3,780**	**17**	**12,672**	**10,941**	**6,930**	**507,810**	**22,493**	**6,094**	**2,960**
LIABILITIES										
Current Liabilities										
Accounts payable	8	-	-	-	-	7	1,027	86	-	3
Accrued payroll and related liabilities	-	-	-	66	-	-	-	-	-	-
Current portion of leases payable	-	-	-	-	-	-	-	-	-	-
Leases Payable Due to Related Organizations	-	-	-	-	-	-	-	-	-	-
Unearned revenue	-	160	3	-	-	-	-	-	-	-
Funds held in trust for others	-	-	-	-	-	-	-	-	-	-
Due to Related Organizations	-	-	-	63	-	211	-	-	-	-
Assets held for others	-	-	-	-	-	-	-	-	-	-
Grant payable	-	-	-	-	-	-	-	-	-	-
Other current liabilities	-	-	-	-	-	-	30	3	27	-
Total Current Liabilities	**8**	**160**	**3**	**129**	**-**	**218**	**1,057**	**89**	**27**	**3**
Noncurrent Liabilities										
Unearned revenue	-	-	86	-	-	-	-	-	-	-
Lease Payable Due to Related Organizations, LT	-	-	-	-	-	-	-	-	-	-
Leases payable	-	-	-	-	-	-	-	-	-	-
Other noncurrent liabilities	-	-	-	-	-	-	839	-	-	-
Total Noncurrent Liabilities	**-**	**-**	**86**	**-**	**-**	**-**	**839**	**-**	**-**	**-**
TOTAL LIABILITIES	**8**	**160**	**89**	**129**	**-**	**218**	**1,896**	**89**	**27**	**3**
DEFERRED INFLOWS OF RESOURCES										
Split-interest agreements	-	-	-	19	-	-	949	-	-	-
Unearned lease revenue	-	-	-	-	-	-	-	11,344	-	-
TOTAL DEFERRED INFLOW OF RESOURCES	-	-	-	19	-	-	949	11,344	-	-
NET POSITION										
Net investment in capital assets	-	398	-	-	-	-	1,058	11,179	55	13
Restricted - Nonexpendable	2,493	-	-	5,407	1,607	1,187	288,447	-	-	-
Restricted - Expendable - Scholarships, research and instructi	6,820	1,148	-	5,470	8,808	4,441	212,582	-	-	2
Restricted - Expendable - Capital projects	-	-	-	243	-	-	-	-	-	-
Unrestricted	1,383	2,074	(72)	1,404	526	1,084	2,878	(119)	6,012	2,942
TOTAL NET POSITION	**$ 10,696**	**$ 3,620**	**$ (72)**	**$ 12,524**	**$ 10,941**	**$ 6,712**	**$ 504,965**	**$ 11,060**	**$ 6,067**	**$ 2,957**

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

NOTE 24 - System Related Organizations (continued):

NEVADA SYSTEM OF HIGHER EDUCATION SYSTEM RELATED ORGANIZATIONS
NET POSITION AS OF JUNE 30, 2024

	UNLV Rebel Football Foundation	UNLV Rebel Soccer Foundation	UNLV Singapore Limited	UNLVMED	UNR Foundation	UNR WPAA	WNC Foundation	NHBAC	Eliminations	Total System Related Organizations
ASSETS										
Current Assets										
Cash and cash equivalents	$ 155	$ 33	$ 579	$ 11,263	$ 61,216	$ 65	$ 679	$ 21,279	$ -	$ 120,032
Restricted cash and cash equivalents	-	-	-	735	-	-	1,399	-	-	14,841
Short-term investments	1,604	562	4,796	-	292,077	9,966	-	46,675	-	402,640
Accounts receivable, net	-	-	-	9,525	-	-	-	65	-	9,600
Pledges receivable, net	-	-	-	-	4,991	-	-	421	-	12,947
Patient accounts receivable, net	-	-	-	5,685	-	-	-	-	-	5,685
Current portion of loans receivable, net	-	-	-	-	19	-	-	-	-	19
Inventories	-	-	-	389	-	-	-	-	-	389
Deposits and prepaid expenditures, current	-	-	2	316	-	-	20	66	-	603
Due from affiliated organizations	-	-	-	281	215	44	-	-	(3,546)	-
Other current assets	-	7	77	-	1,688	-	-	-	(1,162)	2,542
Total Current Assets	**1,759**	**602**	**5,454**	**28,194**	**360,206**	**10,075**	**2,098**	**68,506**	**(4,708)**	**569,298**
Noncurrent Assets										
Investments	-	-	-	-	-	-	-	-	-	103,679
Restricted investments	-	-	-	-	-	-	7,427	-	-	16,497
Endowment investments	-	1,077	-	-	112,144	-	-	-	-	441,771
Loans receivable, net	-	-	-	-	28	-	-	-	-	28
Capital assets, net	-	-	-	880	42,019	35	-	131,947	-	187,583
Pledges receivable, net	-	-	-	-	6,413	-	-	-	-	17,673
Other noncurrent assets	-	-	-	16,384	10,133	-	-	-	-	48,545
Total Noncurrent Assets	**-**	**1,077**	**-**	**17,264**	**170,737**	**35**	**7,427**	**131,947**	**-**	**815,776**
TOTAL ASSETS	**1,759**	**1,679**	**5,454**	**45,458**	**530,943**	**10,110**	**9,525**	**200,453**	**(4,708)**	**1,385,074**
LIABILITIES										
Current Liabilities										
Accounts payable	1	2	-	1,987	237	-	-	406	-	3,764
Accrued payroll and related liabilities	-	-	-	1,607	-	-	-	-	-	1,673
Current portion of leases payable	-	-	-	-	-	-	-	-	-	-
Leases Payable Due to Related Organizations	-	-	-	3,342	-	-	-	-	-	3,342
Unearned revenue	-	-	-	-	-	-	8,904	-	-	9,067
Funds held in trust for others	-	-	-	-	-	-	-	-	-	-
Due to Related Organizations	-	-	-	9,338	1,980	-	-	-	(4,708)	6,884
Assets held for others	-	-	-	-	-	-	-	13,890	-	13,890
Grant payable	-	-	-	-	-	-	-	42,016	-	42,016
Other current liabilities	150	-	16	527	-	1	-	35,000	-	35,754
Total Current Liabilities	**151**	**2**	**16**	**16,801**	**2,217**	**1**	**8,904**	**91,312**	**(4,708)**	**116,390**
Noncurrent Liabilities										
Unearned revenue	-	-	-	-	1,471	-	-	-	-	1,557
Lease Payable Due to Related Organizations, LT	-	-	-	13,957	-	-	-	-	-	13,957
Leases payable	-	-	-	-	-	-	-	-	-	-
Other noncurrent liabilities	-	-	-	-	-	-	-	-	-	839
Total Noncurrent Liabilities	**-**	**-**	**-**	**13,957**	**1,471**	**-**	**-**	**-**	**-**	**16,353**
TOTAL LIABILITIES	**151**	**2**	**16**	**30,758**	**3,688**	**1**	**8,904**	**91,312**	**(4,708)**	**132,743**
DEFERRED INFLOWS OF RESOURCES										
Split-interest agreements	-	-	-	-	7,760	-	-	-	-	8,728
Unearned lease revenue	-	-	-	-	-	-	-	-	-	11,344
TOTAL DEFERRED INFLOW OF RESOURCES	**-**	**-**	**-**	**-**	**7,760**	**-**	**-**	**-**	**-**	**20,072**
NET POSITION										
Net investment in capital assets	-	-	-	(35)	42,019	36	-	76,041	-	130,764
Restricted - Nonexpendable	47	774	-	-	205,118	3,043	-	-	-	508,123
Restricted - Expendable - Scholarships, research and instruction	111	303	-	735	248,693	6,008	-	11,125	-	506,246
Restricted - Expendable - Capital projects	-	-	-	-	-	-	-	-	-	243
Unrestricted	1,450	600	5,438	14,000	23,665	1,022	621	21,975	-	86,883
TOTAL NET POSITION	**$ 1,608**	**$ 1,677**	**$ 5,438**	**$ 14,700**	**$ 519,495**	**$ 10,109**	**$ 621**	**$ 109,141**	**$ -**	**$ 1,232,259**

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

NOTE 24 - System Related Organizations (continued):

NEVADA SYSTEM OF HIGHER EDUCATION SYSTEM RELATED ORGANIZATIONS
REVENUES, EXPENSES AND CHANGES IN NET POSITION
FOR THE YEAR ENDED JUNE 20, 2024

	CSN Foundation	DRI Foundation	DRI Research Park	GBC Foundation	NSU Foundation	TMCC Foundation	UNLV Foundation	UNLV Research Foundation	Rebel Golf Foundation	UNLV Alumni Association
Operating Revenues										
Patient revenue	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Contract revenue	-	-	-	-	-	-	-	73	-	-
Contributions	1,067	2,720	-	997	1,527	2,557	24,479	151	51	1,135
Campus support	541	496	62	73	-	415	3,573	-	-	-
Special events and fundraising	109	-	-	-	-	-	-	-	-	150
Other operating revenues	4	-	28	-	349	141	1,203	866	84	152
Total Operating Revenues	1,721	3,216	90	1,070	1,876	3,113	29,255	1,090	135	1,437
Operating Expenses										
Employee compensation and benefits	-	(495)	(54)	-	-	-	(3,571)	(140)	-	(643)
Supplies and services	(544)	(199)	(17)	-	-	-	(5,345)	(415)	(59)	(486)
Program expenses, System Related Organizations	(1,808)	-	-	(16)	(1,366)	(3,230)	(166)	-	(24)	(336)
Depreciation	-	-	-	-	-	-	(68)	(361)	-	(2)
Other operating expenses	-	(8)	-	(307)	(1,400)	(462)	-	-	-	-
Total Operating Expenses	(2,352)	(702)	(71)	(323)	(2,766)	(3,692)	(9,150)	(916)	(83)	(1,467)
Operating Income (Loss)	(631)	2,514	19	747	(890)	(579)	20,105	174	52	(30)
Nonoperating Revenues (Expenses)										
Investment Income (Loss), net	-	77	-	1,057	-	504	36,928	125	611	342
Payments to System campuses and divisions	-	(2,434)	-	(1,038)	-	-	(33,995)	(55)	(387)	-
Interest expense	-	-	-	-	-	-	-	-	-	-
Other nonoperating revenues (expenses)	-	-	-	-	-	-	1,244	-	-	-
Total Nonoperating Revenues (Expenses)	-	(2,357)	-	19	-	504	4,177	70	224	342
Income (Loss) Before Other Revenue (Expenses)	(631)	157	19	766	(890)	(75)	24,282	244	276	312
Other Revenues (Expenses)										
Additions to permanent endowments	220	-	-	107	8	-	14,896	-	-	-
Other Foundation revenues (expenses)	996	-	-	-	-	-	-	-	-	-
Total Other Revenues (Expenses)	1,216	-	-	107	8	-	14,896	-	-	-
Increase (Decrease) in Net Position	585	157	19	873	(882)	(75)	39,178	244	276	312
NET POSITION										
Net position - beginning of year - as originally presented	10,111	3,463	(91)	11,651	11,823	6,787	465,787	10,816	5,791	2,645
Addition of NHBAC	-	-	-	-	-	-	-	-	-	-
Net position - beginning of year - as restated	10,111	3,463	(91)	11,651	11,823	6,787	465,787	10,816	5,791	2,645
Net position - end of year	$ 10,696	$ 3,620	$ (72)	$ 12,524	$ 10,941	$ 6,712	$ 504,965	$ 11,060	$ 6,067	$ 2,957

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

NOTE 24 - System Related Organizations (continued):

NEVADA SYSTEM OF HIGHER EDUCATION SYSTEM RELATED ORGANIZATIONS
REVENUES, EXPENSES AND CHANGES IN NET POSITION
FOR THE YEAR ENDED JUNE 20, 2024

	UNLV Rebel Football Foundation	UNLV Rebel Soccer Foundation	UNLV Singapore Unlimited	UNLVMED	UNR Foundation	UNR WPAA	WNC Foundation	NHBAC	Total System Related Organizations
Operating Revenues									
Patient revenue	$ -	$ -	$ -	$ 58,050	$ -	$ -	$ -	$ -	$ 58,050
Contract revenue	-	-	-	16,560	-	-	-	-	16,633
Contributions	20	46	-	-	33,054	51	1,429	11,084	80,368
Campus support	-	-	-	-	4,182	-	308	-	9,650
Special events and fundraising	57	46	-	-	1,011	-	231	-	1,604
Other operating revenues	56	2	-	9,109	-	-	31	4,793	16,818
Total Operating Revenues	133	94	-	83,719	38,247	51	1,999	15,877	183,123
Operating Expenses									
Employee compensation and benefits	-	-	(44)	(27,560)	(4,751)	-	(330)	(486)	(38,074)
Supplies and services	(44)	(37)	(24)	(683)	(1,079)	(29)	(28)	(327)	(9,316)
Program expenses, System Related Organizations	(405)	(65)	-	(17,650)	(344)	0	-	(47,908)	(73,318)
Depreciation	-	-	-	(3,954)	(2,087)	(2)	-	(2,639)	(9,113)
Other operating expenses	-	-	(99)	-	-	-	(140)	-	(2,416)
Total Operating Expenses	(449)	(102)	(167)	(49,847)	(8,261)	(31)	(498)	(51,360)	(132,237)
Operating Income (Loss)	(316)	(8)	(167)	33,872	29,986	20	1,501	(35,483)	50,886
Nonoperating Revenues (Expenses)									
Investment Income (Loss), net	198	165	169	-	40,762	1,351	120	1,935	84,344
Payments to System campuses and divisions	-	-	-	(29,585)	(41,142)	(411)	(1,418)	-	(110,465)
Interest expense	-	-	-	(414)	-	-	-	-	(414)
Other nonoperating revenues (expenses)	-	-	-	-	-	-	-	-	1,244
Total Nonoperating Revenues (Expenses)	198	165	169	(29,999)	(380)	940	(1,298)	1,935	(25,291)
Income (Loss) Before Other Revenue (Expenses)	(118)	157	2	3,873	29,606	960	203	(33,548)	25,595
Other Revenues (Expenses)									
Additions to permanent endowments	-	-	-	-	3,417	69	-	-	18,717
Other Foundation revenues (expenses)	-	-	(12)	-	-	-	-	-	984
Total Other Revenues (Expenses)	-	-	(12)	-	3,417	69	-	-	- 19,701
Increase (Decrease) in Net Position	(118)	157	(10)	3,873	33,023	1,029	203	(33,548)	45,296
NET POSITION									
Net position - beginning of year - as originally presented	1,726	1,520	5,448	10,827	486,472	9,080	418	-	1,044,274
Addition of NHBAC	-	-	-	-	-	-	-	142,689	142,689
Net position - beginning of year - as restated	1,726	1,520	5,448	10,827	486,472	9,080	418	142,689	1,186,963
Net position - end of year	$ 1,608	$ 1,677	$ 5,438	$ 14,700	$ 519,495	$ 10,109	$ 621	$ 109,141	$ 1,232,259

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

NOTE 24 - System Related Organizations (continued):

UNR Foundation:

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

	2024
Cash and cash equivalents	$ 855
Money market funds	60,361
	$ 61,216

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

	2024
Equity investments	$ 2,093
Commingled funds	366,961
Certificates of deposits	4,963
Corporate bonds	3,762
U.S. Government securities	26,442
	$ 404,221

At June 30, 2024, the Foundation's investments had the following maturities:

	Investment Maturities (in years)			
	Less than 1	1-5	6-21	Fair Value
Certificates of deposits	$ 3,555	$ 1,408	$ -	$ 4,963
Corporate bonds	783	2,979	-	3,762
U.S. Government securities	18,320	8,122	-	26,442
	$ 22,658	$ 12,509	$ -	$ 35,167

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

The Foundation's policy for the endowment pool is to invest according to an asset allocation strategy that is designed to meet the goals of the Endowment Investment Objective. The strategy will be based on a number of factors, including:

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

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

NOTE 24 - System Related Organizations (continued):

Investment Program Strategy

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

Asset Class	Target	Target Range
Global Equity	43%	30%-60%
Private Equity	25%	15%-30%
Diversifiers	15%	8%-22%
Real Assets	5%	3%-8%
Fixed Income	10%	5%-15%
Cash	2%	0-5%

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

Investment Risk Factors

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

Concentration of Credit Risk

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

Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Fixed income securities or obligations of the U.S. Government are not considered to have credit risk.

At June 30, 2024, the Foundation's investments had the following quality ratings:

		Quality Ratings		
	Fair Value	AAA - A-	BBB+ - B-	Unrated
Corporate Bonds	$ 3,762	$ 3,566	$ 196	$ -

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.

NOTE 24 - System Related Organizations (continued):

Custodial Credit Risk – Deposits

In the case of deposits, there is the risk that in the event of a bank failure, the Foundation's deposits may not be returned if balances are in excess of Federal Deposit Insurance Corporation ("FDIC") maximums. 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, 2024, the Foundation's bank balances totaled $61,200. Of this balance, $500 was covered by depository insurance and $60,400 is held in US Government Money Market Funds and the remaining $300 was uninsured and uncollateralized and, as a result, was subject to custodial credit risk at June 30, 2024.

Custodial Credit Risk – Investments

For an investment, this is the risk that, in the event of the failure of the counterparty, the Foundation will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. Investments consist primarily of commingled funds. Debt and equity securities other than open-end mutual funds are uncollateralized.

Redemption Notice

Certain commingled investments classified as current have notice requirements before the investment can be redeemed; these requirements range from 1-30 days. Other commingled investments have set dates upon which they can be redeemed; these investments have been classified as long-term based on these dates.

Commitments

As of June 30, 2024, the Foundation has commitments to acquire approximately $34,200, in commingled funds.

Fair Value Measurements

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

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

Level 2 – Observable inputs, other than Level 1 prices, such as quoted prices for similar assets or liabilities, quoted prices in markets that are not active, or other inputs which are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities. Level 2 assets and liabilities include derivative contracts whose value is determined using a pricing model with inputs that are observable in the market or can be derived principally from or corroborated by observable market data. This category generally includes agency mortgage-backed debt securities and derivative contracts.

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

Net asset value ("NAV") – The amount of net assets attributable to each unit outstanding at the close of the period.

The assets or liabilities fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs. The following is a description of the valuation methodologies used for assets measured at fair value:

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

NOTE 24 - System Related Organizations (continued):

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

Assets measured at fair value on a recurring basis at June 30, 2024, are:

	Level 1	NAV	Total
Investments			
Equity investments	$ 2,093	$ -	$ 2,093
Commingled funds	216,511	150,449	366,960
Certificate of deposit	4,964	-	4,964
Corporate bonds	3,762	-	3,762
U.S. Government securities	26,442	-	26,442
	$ 253,772	$ 150,449	$ 404,221
Residual interest in trusts			
Commingled funds	$ -	$ 678	$ 678

The Foundation did not hold any investments fair valued using Level 2 or 3 inputs for the year ended June 30, 2024.

Related Party Transactions

The University provided the Foundation with administrative and support services for the year ended June 30, 2024, in the amount of $4,200. The Foundation received $800 for management fees related to endowments held on the University's behalf from NSHE for the years ended June 30, 2024. The Foundation received $6,600 in contributions from current Foundation board members and Emeriti for the years ended June 30, 2024. These amounts are included in investment income on the Statements of Support and Revenue, Expenses and Changes in Net Position. The Foundation recorded pledges receivable from related parties of $3,900 for the years ended June 30, 2024, and in-kind contributions of $1 for the years ended June 30, 2024. Amounts due from the University of Nevada at June 30, 2024, was $200.

Amounts transferred to related parties for the years ended June 30, 2024, $41,100. Amounts reflect totals transferred to the Board of Regents and the University for university programs, scholarships and capital projects. Amounts due from the Foundation to the University at June 30, 2024 was $1,900.

UNLV Foundation:

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

The calculation of realized gains and losses is independent of the calculation of the net change in the fair value of investments. Realized gains and losses on investments that had been held more than one fiscal year and sold in the current year were included as a change in the fair value of investments reported in prior years. Investment expenses of $907 for the year ended June 30, 2024 and was netted against interest and dividends on the accompanying Statements of Support and Revenues, Expenses and Changes in Net Position. Investments are recorded on the date of settlement.

NOTE 24 - System Related Organizations (continued):

Investments consist of the following at June 30, 2024:		
Mutual funds	$	51,468
Certificates of deposits		2,376
Equities		19,138
Collateralized securities		50,345
U.S. government obligations		48,029
U.S. corporate bonds		32,102
Alternative investments		237,034
Non-U.S. corporate bonds		11,031
Investment in securities at fair value	$	451,523

Investment in securities at fair value		
Investment in securities - Current	$	26,481
Investment in securities - Non-Current		425,042
Investment in securities at fair value	$	451,523

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, 2024, the total balance for the UNLV Foundation's cash and money market funds was $19,600. Of this balance, $500 at June 30, 2024, were covered by the Federal Deposit Insurance Corporation, and $19,100 was uninsured at June 30, 2024. Cash balances in United States banks are insured by the Federal Deposit Insurance Corporation ("FDIC") up to $250 per bank.

The custodial credit risk for investments is the risk that, in the event of a failure of the custodian, the UNLV Foundation may not be able to recover the value of the investments held by the custodian as these investments are uninsured. The UNLV Foundation does not have a specific policy with regard to custodial credit risk.

Credit Risk

Credit risk is the risk that an issuer will not fulfill its obligations. The UNLV Foundation reduces its exposure to credit risk with policy guidelines that instruct money managers to purchase securities rated investment grade or better. However, up to 25% of the fixed-income portfolios may be allocated to below investment grade. The credit ratings of fixed income investments at June 30, 2024, are as follows:

June 30, 2024	Total	AAA	AA	A	BBB	Below Investment Grade
Collateralized securities	$ 50,345	$ 47,270	$ 922	$ 1,211	$ 508	$ 433
U.S. corporate bonds	32,102	201	444	9,695	20,729	1,034
Non-U.S. corporate bonds	11,031	-	-	4,224	6,635	172
Total	**$ 93,478**	**$ 47,471**	**$ 1,366**	**$ 15,130**	**$ 27,872**	**$ 1,639**

NOTE 24 - System Related Organizations (continued):

In accordance with GASB Statement No. 40, *Deposit and Investment Risk Disclosures — an amendment of GASB Statement No. 3*, obligations of the U.S. government or obligations explicitly guaranteed by the U.S. government are not considered to have credit risk and do not require disclosure of credit quality and they are not rated. The UNLV Foundation's mutual funds and certificates of deposit are not rated.

Concentration of Credit Risk

Concentration of credit risk is the risk of loss attributed to the magnitude of the Foundation's investments within any one issuer. For the fixed income portion of the endowment pool, the Foundation's policy for reducing its exposure to concentration of credit risk is to limit the investments within any one issuer to a maximum of 5% of the fixed income portfolio, provided that issues of the U.S. Government or agencies of the U.S. Government may be held without limitation and provided further that issues of agencies of the U.S. Government shall be limited to the extent set forth in the manager-specific guidelines. The Foundation does not have a specific policy with regard to the operating pool or the remainder of the endowment pool. At June 30, 2024, there were no investments over 5% with any one issuer in an amount that would constitute a concentration of credit risk to the Foundation.

Interest Rate Risk

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

For investments in donor-restricted endowment funds, the UNLV Foundation uses the Bloomberg Barclays Aggregate U.S. Bond Index average as the benchmark; maturity as of June 30, 2024, were 8.35 years. The fixed-income portfolio's average maturity was 10.53 years at June 30, 2024. Interest rates range from 4.78% to 5.98% for the year ended.

For investments in donor-restricted expendable funds, the UNLV Foundation uses the Bloomberg Barclays Aggregate U.S. Bond Index average as the benchmark; maturity as of June 30, 2023, were 8.80 years. The fixed-income portfolio's average maturity was 9.8 years at June 30, 2023. Interest rates range from 4.78% to 5.98% for the year ended June 30, 2024.

Investments at June 30, 2024	Maturity under 1 Year	Maturity 1 -5 Years	Maturity 6 -10 Years	Maturity over 10 Years	Total
Mutual funds	$ 24,176	$ 27,291	$ -	$ -	$ 51,467
Certificates of deposits	783	1,593	-	-	2,376
Collateralized securities	24	5,818	3,608	40,894	50,344
U.S. Government obligations	-	16,830	18,219	12,980	48,029
U.S corporate bonds	1,129	13,030	11,109	6,834	32,102
Non-U.S. corporate bonds	369	5,553	3,843	1,267	11,032
Investment in Securities at Fair Value	$ 26,481	$ 70,115	$ 36,779	$ 61,975	$ 195,350

Foreign Currency Risk

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

Fair Value Measurements

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

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

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

NOTE 24 - System Related Organizations (continued):

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

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

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

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

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

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

Assets measured at fair value on a recurring basis at June 30, 2024, are:

Investments at June 30, 2024	Level 1	Level 2	Level 3	NAV	Total
Alternative investment	$ -	$ -	$ -	$ 237,034	$ 237,034
Mutual funds	51,468	-	-	-	51,468
Collateralized securities	-	50,345	-	-	50,345
U.S corporate bonds	32,102	-	-	-	32,102
Non-U.S. corporate bonds	11,031	-	-	-	11,031
Equities	19,138	-	-	-	19,138
Certificates of deposits	2,376	-	-	-	2,376
U.S. Government obligations	48,029	-	-	-	48,029
	$ 164,144	$ 50,345	$ -	$ 237,034	$ 451,523
Investments in real estate	$ -	$ -	$ 12,130	$ -	$ 12,130
Assets held in charitable remainder trusts					
Equities	$ -	$ -	$ 1,245	$ -	$ 1,245

Related Party Transactions

UNLV contributes to the administrative and accounting support of the UNLV Foundation. This support totaled $3,600 for the year ended June 30, 2024, is included as University Support on the accompanying Statements of Support and Revenues, Expenses and Changes in Net Position.

NOTE 24 - System Related Organizations (continued):

The Foundation transfers funds for programs and scholarships as requested by UNLV and its affiliated foundations, as appropriate and approved. Program expenses in the amount of $22,000 were transferred to UNLV and its affiliated foundations for the year ended June 30, 2024. Scholarship expenses were $7,200 for year ended June 30, 2024. Both are included in the accompanying Statements of Support and Revenues, Expenses and Changes in Net Position.

The UNLV Foundation transfers funds for salaries and benefits to UNLV. Due to the timing of payroll, position vacancies, and salary reassignments, the amount in the UNLV Foundation account at UNLV is treated as Due to UNLV or a Due to the UNLV Foundation. The UNLV Foundation had a Due from UNLV of $3,000 as of June 30, 2024, resulting primarily from amounts transferred to UNLV for salaries and benefits that are not year payable as of the end of the respective year as well as a bridge loan to UNLV for Dreamscape totaling $2.0 million. As of the date of these financial statements, the bridge loan has been paid in full.

UNLV Medicine Inc. dba UNLV Health:

Patient Receivables

Patient receivables are uncollateralized patient and third-party obligations. Unpaid patient receivables are not assessed interest. Payments of patient receivables are allocated to the specific claims identified on the remittance advice or, if unspecified, are applied to the earliest unpaid claim.

The carrying amount of patient receivables is reduced by a valuation allowance that reflects management's estimate of amounts that will not be collected from patients and third-party payors. Management reviews patient receivables by payor class and applies percentages to determine estimated amounts that will not be collected from third parties under contractual agreements and amounts that will not be collected from patients due to bad debts. Management considers historical write-off and recovery information in determining the estimated bad debt provision. There were contractual allowances and estimated uncollectables of $10,288 and $3,866 at the year ended June 30, 2024.

Operating Revenues and Expenses

UNLV Health's statement of revenues, expenses, and changes in net position distinguishes between operating and nonoperating revenues and expenses. Operating revenues and expenses result from exchange transactions associated with providing health care services - UNLV Health's principal activity, and the cost of providing those services, including depreciation and excluding interest costs. All other revenues and expenses are reported as nonoperating.

Net Contract Revenue

Contract revenue includes agreements UNLV Health has with various local hospitals and other organizations for on-call services and medical directorship. These agreements are based on specified rates. Contract revenue is recognized when services are performed.

Grants and Contributions

UNLV Health may receive grants as well as contributions from individuals and private organizations. Revenues from grants and contributions (including contributions of capital assets) are recognized when all eligibility requirements, including time requirements are met. Grants and contributions may be restricted for either specific operating purposes or for capital purposes. Amounts that are unrestricted or that are restricted to a specific operating purpose are reported as nonoperating revenues. Amounts restricted to capital acquisitions are reported after revenues in excess of expenses and changes in net position.

Net Patient Service Revenue

UNLV Health has agreements with third-party payors that provide for payments to UNLV Health at amounts different from its established rates. A summary of the payment arrangements with major third-party payors follows:

Medicare – Medicare is a federal health insurance program that provides coverage for people 65 years and older, for certain disabled people, and for some people with End Stage Renal Disease. Medicare reimburses physician claims based on a resource based relative value scale (RBRVS) that assigns value to procedures in relation to one another and is used to establish the Medicare fee schedule. The Medicare fee schedule determines how UNLV Health is paid.

Medicaid – Medicaid is a medical coverage program jointly funded by both the states and the federal government for residents who qualify based on annual income that falls below the state or nationally indicted poverty level. UNLV Health is paid according to the Medicaid fee schedule.

NOTE 24 - System Related Organizations (continued):

Commercial and Other Insurance – UNLV Health has entered into agreements with numerous nongovernmental third-party payors to provide patient care to beneficiaries under a variety of payment arrangements. These include contracts with commercial insurance companies and workers' compensation plans, which reimburse UNLV Health on a fee schedule, a percentage of billed charges, or a percentage of RBRVS.

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

Concentration of gross revenues by major payor accounted for the following percentages of UNLV Health's patient service revenues for the year ended June 30, 2024:

	2024
Medicare	18%
Medicaid	50%
Commercial	24%
Governmental agencies	3%
Self pay	5%
	100%

Upper Payment Limit (UPL) and Medicaid Care Organization (MCO) Supplemental Payment Program

The State of Nevada currently has a UPL and MCO Supplemental Payment Program (Program). Revenue for UPL and MCO is accrued and recognized based on the previous quarter's payment. The formula for calculating and distributing these payments is authorized pursuant to the Medicaid State Plan.

The following table summarizes the UPL and MCO funds earned and fees paid. The funds earned are included in net patient service revenue and the assessment is included in academic support expenses in the accompanying statements of revenues, expenses and changes in net position for the year ended June 30, 2024:

UPL and MCO funds earned	$ 15,296
UPL and MCO assessment	(5,018)
	$ 10,278

As this Program is relatively new, management has made certain estimates related to the revenues and expenses for the Program. Net patient service revenue for the year ended June 30, 2024, increased by $4,027 related to the Program revenue for the period from January 1, 2023 through June 30, 2023, as management was not able to estimate those amounts during fiscal year 2023. In addition, academic support expense for the year ended June 30, 2024, increased by $1,192 related to Program assessment for the period from January 1, 2023 through June 30, 2023. The net impact to the revenues in excess of expenses for the year ended June 30, 2024, is $2,834.

As of June 30, 2024, a receivable of $6,990 related to amounts still to be collected is included in other accounts receivable on the statement of net position. The annual amounts to be received and paid by UNLV Health are subject to change annually based on various factors involved in determining the amount of federal matching funds.

NOTE 24 - System Related Organizations (continued):

Transactions with Affiliates and Related Parties

KSOM pays salaries for all its faculty physician members along with leases, malpractice, EMR, and other administration expenses. UNLV Health reimburses KSOM for any amounts not covered by state appropriations, grant contract income, or other sources that are administered by KSOM. During the fiscal year ended June 30, 2024, UNLV Health recorded the following expenses during the year ended June 30, 2024:

Physician salaries, including bonuses	$ 25,238
Lease payments, excluding amounts offset to principal of $1,919,070	628
Malpractice, legal, and general liability insurance	1,588
EMR and IT related expenses	1,240
Dean's taxes	426
Audit fees	113
Other administrative expenses	233
Total expenses to KSOM	$ 29,466

UNLV Health owes KSOM $4,321 related to these expenses as of June 30, 2024, which are included in due to affiliates, net, in the accompanying statement of financial position.

In addition to these expenses, UNLV Health incurred amounts to KSOM related to the Upper Payment Limit (UPL) and the Medicaid Care Organization (MCO) Supplemental Payment Program in the following amounts, which are included as an offset to net patient service revenue:

Upper Payment Limit (UPL) fees	$ 1,288
Medicaid Care Organization (MCO) Supplemental Payment Program fees	3,730
Total UPL and MCO Supplemental Payment Program fees	$ 5,018

UNLV Health owes KSOM for this entire amount as of June 30, 2024, which is included in due to affiliates, net, in the accompanying statement of financial position.

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

At June 30, 2024, UNLV Health had right to use facility assets, net, sub-leased from KSOM of $13, and related lease liabilities of $14. UNLV Health incurred variable expenses of $0.3 and interest expense of $0.3 related to these leases. UNLV Health paid $2 related to these lease agreements of which $1,919 reduced the lease liabilities.

At the end of the previous fiscal year, UNLV Health entered into an agreement with KSOM related to an electronic health record (EHR) system. This agreement was recorded as a subscription-based IT arrangement (SBITA). At the time this agreement was entered into, a SBITA asset and related SBITA liability were recorded in the amount of $1,803. During the year ended June 30, 2024, UNLV Health paid $391 related to this SBITA agreement of which $358 reduced the liability to $1,096 and $33 was recorded as interest expense. In addition, amortization expense was recorded which resulted in the net book value of the SBITA asset being reduced to $1,070.

UNLV Health is covered under a professional liability insurance policy for medical malpractice claims that is purchased by KSOM and names UNLV Health as additional named insured. The policy is on a claims-made basis and provides coverage of $1,000 per claim and $3,000 per year in the aggregate. KSOM presently intends to renew claims-made coverage annually and expects to be able to obtain such coverage. UNLV Health reimbursed KSOM $1,586 for the professional liability malpractice insurance and other insurance premiums during the year ended June 30, 2024.

NOTE 24 - System Related Organizations (continued):

UNLV Health also paid $223 to UNLV for PCC expenses that consisted of (a) variable cost rent expense of $204 and (b) interest expense of $20. In relation to this agreement, UNLV Health has a right to use leased asset, net, of $2,086 and a related lease liability of $2,142.

UNLV Health provides coverage in UNLV's student health clinic, sport medicine, and obstetrics/gynecology. The total amount of service provided and included in contract revenue for the year ended June 30, 2024 was $380. In addition, UNLV provided grants to UNLV Health in the amount of $767 for the year ended June 30, 2024. The total amounts due from UNLV in relation with these services and grants as of June 30, 2024, was $281.

Nevada Health and Bioscience Asset Corporation:

Organization

Nevada Health and Bioscience Asset Corporation (the organization) is a nonprofit organization formed for the sole purpose of funding, developing, and constructing a medical education building and associated medical school facilities and amenities to house the University of Nevada, Las Vegas ("UNLV") School of Medicine.

These financial statements have been prepared on a calendar year basis and in conformity with generally accepted accounting principles (GAAP) in the United States of America as defined by the Financial Accounting Standards Board (FASB), the independent and ultimately authoritative accounting and financial reporting standard-setting body for nonprofit organizations.

Grant Advance Liability

The amount represents advances of American Rescue Plan Act funds from the State of Nevada that are conditional upon the Organization spending the funds on specific projects. The contributions are conditional upon the Organization incurring eligible expenditures. Subsequent to year-end, a portion of the grant advance liability was returned to the State.

Grant Expense and Grants Payable

Unconditional grants are recorded as expense in the period the grant is approved. Conditional grants, with a barrier and a right of return, are recorded as expense during the year in which the conditions are substantially met or waived by the Organization. Grants payable within one year are recorded at their fair value at the date of authorization. Grants payable in more than one year are recorded at the present value of their future cash outflows using U.S. Treasury rates for the period of the respective multi-year grant.

The Organization provides facility space to UNLV on a below-market rent basis. The fair value of using the facility is recorded as grants expense and grants payable when the commitment to provide space is unconditionally made. As the facilities are occupied, in-kind rental revenue is recognized and included in other income in the statements of activities.

Investments and Fair Value Measurements

The fair value measurements standard establishes a framework for measuring fair value. The framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). The three levels of the fair value hierarchy under the standard are described below:

Level 1 – Quoted prices are available in active markets for identical investments as of the reporting date. This category includes U.S, fixed income securities.

Level 2 – Quoted prices are available in non-active markets or in active markets for similar assets or liabilities, or inputs that are observable, either directly or indirectly, as of the reporting date for substantially the full term through corroboration with observable market data.

Level 3 – Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

NOTE 24 - System Related Organizations (continued):

The following table sets forth by level within the fair value hierarchy, the Organization's assets at fair value as of December 31, 2023.

	2023			
	Total	Level 1	Level 2	Level 3
U.S. fixed income securities	$ 46,675	$ 46,675	$ -	$ -
Total assets measured at fair value	$ 46,675	$ 46,675	$ -	$ -

Property and Equipment

Property and equipment consisted of the following at December 31:

	2023
Land and improvements	$ 13,893
Building	111,413
Equipment	4,063
Furniture and Fixtures	3,550
Construction in progress	1,667
Total	134,586
Less accumulated depreciation	(2,639)
	$ 131,947

No depreciation expense was recorded for fiscal year 2022 as the assets were still under construction and not yet placed into service. The Organization had one major construction program underway during 2022 related to completion of the medical education building, which was completed and placed into service in May 2023. Remaining construction in progress at December 31, 2023, relates to construction of a lab, and a clinical and mental health facility. Subsequent to December 31, 2023, the clinical and mental health facility construction in progress, which amounted to approximately $819, was written off as the project was ceased.

Development and Lease Agreements

On March 18, 2020, the Organization entered into a Development Agreement and a Lease Agreement with UNLV (collectively, "Agreements"). Based on the Agreements, UNLV transferred to the Organization the deed to a parcel of land for the purpose of constructing the Medical Education Building (MEB).

UNLV is considered a financially interrelated entity to the Organization. UNLV is the specified beneficiary of the land transfer, by means of the Development agreement and expects payment of the transferred assets in the future. Accordingly, the land that UNLV transferred to the Organization for purposes of constructing the MEB has been recorded at its estimated fair value on the date of transfer of $13,890 within liabilities on the statements of financial position as an "Asset held for others".

Construction of the MEB was considered completed in May 2023 upon receipt of an unconditional certificate of occupancy from Clark County, Nevada. Upon receipt of the unconditional certificate of occupancy, the Organization shall lease to UNLV the MEB and all associated grounds, furniture, and equipment. UNLV shall pay to the Organization a fixed rent at the rate of one dollar per year. The lease term commenced in May 2023 and extends until January 2030. Upon expiration of the lease term, conditional upon UNLV adhering to the terms and conditions in the Lease Agreement, all right, title, and interest in and to the MEB shall be conveyed to UNLV. The terms and conditions include specifications related to maintenance of the premises by UNLV, among other things, and are considered to be more than administrative in nature. The Organization will not recognize the obligation to transfer title of the MEB to UNLV until January 2030, assuming that UNLV meets the conditions stated in the agreement.

The promise to lease the MEB to UNLV was considered a conditional promise to give as of December 31, 2022, as it was conditional upon receipt of ta certificate of occupancy. The conditions were met and the lease commenced in May 2023. The Organization recognized the fair value of below-market rent provided to UNLV during the year-ended December 31, 2023, as in-kind grant expense and in-kind rental income in the amount of $4,793. In addition, the Organization has recorded additional grant payable and expense during 2023 totaling $42,016 for the present value of future remaining unconditional free rent periods promised to UNLV. This amount is included in grants payable at December 31, 2023.

REQUIRED SUPPLEMENTARY INFORMATION

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

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
System's proportion of the net pension liability	2.79%	2.78%	2.99%	3.00%	3.00%	2.92%	2.88%	2.89%	2.83%	2.81%
System's proportionate share of the net pension liability	$ 508,975	$ 501,370	$ 272,974	$ 424,238	$ 414,036	$ 398,883	$ 383,226	$ 389,352	$ 324,708	$ 292,841
System's covered payroll	$ 209,321	$ 198,288	$ 205,049	$ 200,838	$ 196,183	$ 187,737	$ 179,694	$ 171,007	$ 165,653	$ 162,250
System's proportionate share of the net pension liability as a percentage of its covered-payroll	243.16%	252.85%	133.13%	211.23%	211.05%	212.47%	213.27%	227.68%	196.02%	180.49%
PERS fiduciary net position as a percentage of the total net pension liability	76.20%	75.12%	86.51%	77.04%	76.46%	75.24%	74.42%	72.23%	75.13%	75.13%

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

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

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Contractual required contribution	$ 43,603	$ 32,454	$ 30,715	$ 31,286	$ 30,564	$ 28,549	$ 27,030	$ 34,456	$ 33,124	$ 29,901	(Historical information prior to the implementation of GASB 67/68 is not required)
Contributions in relation to contractually required contribution	(43,603)	(32,454)	(30,715)	(31,286)	(30,564)	(28,549)	(27,030)	(43,152)	(35,756)	(29,901)	
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (8,696)	$ (2,632)	$ -	
System's covered payroll	$ 249,540	$ 209,321	$ 198,288	$ 205,049	$ 200,838	$ 196,183	$ 187,737	$ 179,694	$ 171,007	$ 165,653	
Contributions as a percentage of covered payroll	17.47%	15.50%	15.49%	15.26%	15.22%	14.55%	14.40%	19.17%	19.37%	18.05%	

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

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
System's proportion of the net OPEB liability	41.04%	40.56%	40.10%	40.35%	40.85%	39.13%	(Historical information prior to the implementation of GASB 74/75 is not required)				
System's proportionate share of the net OPEB liability	598,287	584,918	621,544	606,769	569,268	518,254					
System's covered-employee payroll	770,032	740,121	744,695	757,182	711,803	667,622					
System's proportion share of the net OPEB liability as a percentage of its covered-employee payroll	77.70%	79.03%	83.46%	80.14%	79.98%	77.63%					
State of Nevada Retirees' Health and Welfare Plan fiduciary net position as a percentage of the total OPEB liability	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%					

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

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Contractual required contributions	$ 24,153	$ 16,710	$ 16,061	$ 17,426	$ 17,794	$ 16,727	$ 15,689	(Historical information prior to the implementation of GASB 74/75 is not required)			
Contributions in relation to the contractual required contribution	(28,113)	(16,785)	(16,058)	(15,857)	(17,716)	(16,656)	(15,702)				
Contribution deficiency(excess)	$ (3,960)	$ (75)	$ 3	$ 1,569	$ 78	$ 71	$ (13)				
System's covered-employee payroll	$ 903,929	$ 770,032	$ 740,121	$ 744,695	$ 757,182	$ 711,803	$ 667,622				
Contributions as a percentage of covered-employee payroll	2.67%	2.17%	2.17%	2.34%	2.35%	2.35%	2.35%				

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

Valuation date	June 30, 2022
Measurement Date	June 30, 2023
Methods used to determine contribution rates:	
Acturial Cost Method	Entry Age Normal Level % of Pay
Asset Valuation Method	Market Value
Discount Rate	3.65% bond index as of June 30, 2023
Inflation Rate	2.50%
Investment Return Assumptions	2.50%; same as Inflation Rate assumption

The accompanying notes are an integral part of these financial

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SUPPLEMENTAL INFORMATION

NEVADA SYSTEM OF HIGHER EDUCATION
COMBINING STATEMENTS OF NET POSITION (in $1,000's)
AS OF JUNE 30, 2024

	CSN	DRI	GBC	NSU	SA	TMCC	UNLV	UNR	WNC	Eliminations	TOTAL
ASSETS											
Current Assets											
Cash and cash equivalents	$ 12,764	$ 7,424	$ 1,166	$1,738	$ 81,957	$ 7,402	$ 28,153	$ 38,991	$ 2,343	$ -	$ 181,938
Restricted cash and cash equivalents	-	-	-	-	-	-	-	-	-	-	-
Short-term investments	71,553	38,481	7,124	19,084	7,059	36,209	240,468	166,365	7,861	-	594,204
Accounts receivable, net	5,261	1,754	2,355	1,066	27	2,063	23,708	25,002	445	-	61,681
Receivable from U.S. Government	4,105	7,214	1,838	1,419	3,341	1,266	52,556	47,515	443	-	119,697
Receivable from State of Nevada	6,105	613	1,710	767	1,819	2,792	22,415	8,263	1,323	-	45,807
Receivable from other institutions	-	-	-	-	945	-	-	-	-	(945)	-
Loans receivable, net	-	-	-	-	-	-	72	552	1	-	625
Due from System Related Organizations	-	-	-	12	-	249	9,076	1,121	-	(3,574)	6,884
Leases receivable	-	-	-	-	-	191	6,153	1,394	-	-	7,738
Leases receivable Due from System Related Organizations	-	-	-	-	-	-	3,082	-	-	260	3,342
Inventories	1,170	-	-	-	-	38	1,948	3,709	-	-	6,865
Deposits and prepaid expenditures, current	1,068	513	249	60	2,996	64	6,811	7,682	-	-	19,443
Other current assets	-	-	-	-	-	61	-	5	-	-	66
Total Current Assets	102,026	55,999	14,442	24,146	98,144	50,335	394,442	300,599	12,416	(4,259)	1,048,290
Noncurrent Assets											
Cash held by State Treasurer	19	-	-	-	-	-	-	-	65	-	84
Restricted cash and cash equivalents	309	-	-	3,754	-	-	8,784	-	-	-	12,847
Endowment investments	7,753	45,157	933	-	12,003	15,460	68,692	169,924	341	-	320,263
Deposits and prepaid expenditures	-	-	-	-	-	-	400	-	-	-	400
Loans receivable, net of current	-	-	-	-	-	-	2,125	2,173	-	-	4,298
Leases receivable, net of current	-	-	-	-	-	98	53,344	6,510	-	-	59,952
Leases receivable due from System Related Organizations, net of current	-	-	-	-	-	-	12,879	-	-	-	12,879
Capital assets, net	267,288	43,296	45,954	114,229	56,839	75,608	1,111,482	1,071,436	21,860	-	2,807,992
Total Noncurrent Assets	275,369	88,453	46,887	117,983	68,842	91,166	1,257,706	1,250,043	22,266	-	3,218,715
TOTAL ASSETS	377,395	144,452	61,329	142,129	166,986	141,501	1,652,148	1,550,642	34,682	(4,259)	4,267,005
DEFERRED OUTFLOWS OF RESOURCES											
OPEB related	4,526	1,397	669	1,319	777	1,602	18,820	14,741	536	-	44,387
Loss on bond refunding	-	-	-	-	-	-	-	2,547	-	-	2,547
Pension related	25,694	5,849	3,900	4,270	5,835	8,847	66,943	66,327	4,582	-	192,247
TOTAL DEFERRED OUTFLOWS OF RESOURCES	30,220	7,246	4,569	5,589	6,612	10,449	85,763	83,615	5,118	-	239,181
LIABILITIES											
Current Liabilities											
Accounts payable	7,384	858	198	1,257	1,192	843	20,786	26,402	455	-	59,375
Accrued payroll and related liabilities	10,741	2,776	1,299	3,476	15,242	3,600	45,132	33,256	1,248	-	116,770
Unemployment insurance and workers' compensation	444	30	33	37	14	126	1,455	1,252	121	-	3,512
Due to State of Nevada	-	-	-	-	284	-	1,915	120	-	-	2,319
Due to other institutions	2,848	819	369	946	(26,415)	992	12,046	8,993	343	(941)	-
Due to System Related Organizations	-	3	-	-	-	-	3,107	208	-	(3,318)	-
Current portion of compensated absences	4,223	4,066	418	1,139	1,339	1,772	21,238	15,653	693	-	50,541
Current portion of long-term debt	1,727	-	-	1,083	-	299	15,414	14,859	-	-	33,382
Current portion of leases payable	463	-	18	-	630	-	5,020	2,504	-	-	8,635
Current portion of subscriptions payable	998	80	50	381	5,307	216	5,082	2,710	-	-	14,824
Current portion of OPEB	3,668	1,133	543	1,069	630	1,298	15,254	11,949	434	-	35,978
Leases payable due to Related Organizations	-	-	-	-	-	-	-	-	-	-	-
Accrued interest payable	1,183	1	8	32	287	228	4,003	5,316	-	-	11,058
Unearned revenue	4,369	1,256	1,957	2,608	1,145	1,236	37,246	69,212	111	-	119,140
Deposits held for others	242	-	87	16	-	111	824	1,098	135	-	2,513
Due to affiliates	-	-	-	-	-	-	-	-	-	-	-
Other current liabilities	65	-	-	-	-	-	1,638	483	-	-	2,186
Total Current Liabilities	38,355	11,022	4,980	12,044	(345)	10,721	190,160	194,015	3,540	(4,259)	460,233
Noncurrent Liabilities											
Refundable advances under federal loan programs	-	-	-	-	-	-	2,109	918	-	-	3,027
Compensated absences, net of current	1,661	770	181	2,115	739	387	11,545	7,057	132	-	24,587
Long-term debt, net of current	63,595	-	-	36,564	-	11,343	190,436	324,589	-	-	626,527
Lease payable, net of current	1,179	-	18	-	1,267	-	29,135	7,214	-	-	38,813
Subscriptions payable, net of current	2,836	41	247	482	41,899	335	7,288	2,674	-	-	55,802
Net pension liability	67,892	15,756	10,723	10,026	13,785	23,872	171,636	182,961	12,324	-	508,975
OPEB Liability, net of current	57,331	17,700	8,479	16,712	9,841	20,292	238,416	186,750	6,788	-	562,309
Other noncurrent liabilities	-	-	-	623	-	-	-	-	-	-	623
Total Noncurrent Liabilities	194,494	34,267	19,648	66,522	67,531	56,229	650,565	712,163	19,244	-	1,820,663
TOTAL LIABILITIES	232,849	45,289	24,628	78,566	67,186	66,950	840,725	906,178	22,784	(4,259)	2,280,896
DEFERRED INFLOWS OF RESOURCES											
Deferred inflows on leases	-	-	-	-	-	289	73,001	7,645	-	-	80,935
OPEB related	5,042	1,557	746	1,470	865	1,785	20,968	16,424	597	-	49,454
Gain on bond refunding	-	-	-	-	-	-	1,852	5,747	-	-	7,599
Pension related	7,283	2,162	1,324	94	2,450	3,346	16,641	21,191	1,554	-	56,045
TOTAL DEFERRED INFLOWS OF RESOURCES	12,325	3,719	2,070	1,564	3,315	5,420	112,462	51,007	2,151	-	194,033
NET POSITION											
Net investment in capital assets	196,490	43,175	45,620	75,718	7,735	63,416	857,255	709,016	21,860	-	2,020,285
Restricted - Nonexpendable	2,272	25,809	504	-	7,183	6,846	12,195	41,416	359	-	96,584
Restricted - Expendable - Scholarships, research and instruction	10,419	33,194	718	3,881	5,021	9,537	67,273	120,290	2,203	-	252,536
Restricted - Expendable - Loans	-	-	141	-	28	52	479	7,271	2	-	7,973
Restricted - Expendable - Capital projects	4,562	1,554	2,089	-	303	-	12,142	13,519	1,984	-	36,153
Restricted - Expendable - Debt service	1,580	-	-	3,754	-	280	13,868	13,017	-	-	32,499
Unrestricted	(52,882)	(1,042)	(9,872)	(15,765)	82,827	(551)	(178,488)	(227,457)	(11,543)	-	(414,773)
TOTAL NET POSITION	$ 162,441	$ 102,690	$ 39,200	$ 67,588	$ 103,097	$ 79,580	$ 784,724	$ 677,072	$ 14,865	$ -	$ 2,031,257

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

NEVADA SYSTEM OF HIGHER EDUCATION
COMBINING STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION (in $1,000's)
FOR THE YEAR ENDED JUNE 30, 2024

	CSN	DRI	GBC	NSU	SA	TMCC	UNLV	UNR	WNC	Eliminations	TOTAL
Operating Revenues											
Student tuition and fees (net of scholarship allowance of $243,646)	$ 44,624	$ -	$ 7,039	$ 5,761	$ -	$17,756	$225,472	$152,304	$ 5,419	$ (55)	$ 458,320
Federal grants and contracts	14,465	43,089	3,100	11,365	759	6,522	98,044	172,412	3,349	(7,145)	345,960
State grants and contracts	5,942	1,139	1,541	2,355	-	3,280	36,398	21,420	159	(3)	72,231
Local grants and contracts	-	43	-	-	7	-	1,558	2,310	-	-	3,918
Other grants and contracts	262	8,135	1,701	69	224	352	3,113	32,675	142	(2)	46,671
Sales and services of educational departments scholarship allowance of $35,592)	1,967	378	116	522	2,596	1,886	106,061	90,461	302	(3,793)	200,496
Sales and services of auxiliary enterprises (net of scholarship allowance of $11,212)	1,125	-	459	74	-	1,971	47,887	44,859	866	(7,002)	90,239
Interest earned on loans receivable	-	-	-	-	-	-	21	64	-	-	85
Other operating revenues	795	896	385	305	864	380	4,680	6,855	423	(367)	15,216
Total Operating Revenues	69,180	53,680	14,341	20,451	4,450	32,147	523,234	523,360	10,660	(18,367)	1,233,136
Operating Expenses											
Employee compensation and benefits	(158,822)	(43,066)	(23,996)	(47,555)	(21,174)	(60,302)	(671,354)	(524,322)	(23,079)	-	(1,573,670)
Utilities	(5,189)	(1,150)	(1,001)	(814)	(35)	(1,314)	(19,788)	(16,255)	(739)	-	(46,285)
Supplies and services	(40,150)	(11,894)	(5,596)	(13,565)	(8,917)	(15,172)	(201,919)	(210,665)	(6,841)	18,411	(496,308)
Scholarships and fellowships	(32,524)	(51)	(4,067)	(14)	(343)	(9,029)	(37,521)	(26,255)	(3,334)	378	(112,760)
Depreciation and amortization	(20,812)	(4,448)	(2,799)	(4,975)	(7,227)	(5,121)	(63,126)	(55,745)	(1,565)	-	(165,818)
Total Operating Expenses	(257,497)	(60,609)	(37,459)	(66,923)	(37,696)	(90,938)	(993,708)	(833,242)	(35,558)	18,789	(2,394,841)
Operating Income (Loss)	(188,317)	(6,929)	(23,118)	(46,472)	(33,246)	(58,791)	(470,474)	(309,882)	(24,898)	422	(1,161,705)
Nonoperating Revenues (Expenses)											
State appropriations	119,722	10,203	17,373	34,007	27,804	40,540	317,550	230,961	16,476	(3)	814,633
Gifts (including $59,409 from System Related Organizations)	1,532	690	141	1,361	-	1,318	27,473	31,167	1,290	(42)	64,930
Investment income (loss), net	10,897	9,089	1,380	3,118	2,278	6,485	41,874	38,390	2,020	(330)	115,201
Gain (loss) on disposal of capital assets	11	(123)	(41)	-	(144)	(51)	(1,273)	(160)	(46)	-	(1,827)
Interest expense	(2,351)	(4)	(2)	(4,297)	(327)	(521)	(7,511)	(12,153)	-	-	(27,166)
Interest revenue	-	-	-	-		7	1,961	135	-	-	2,103
Payments to System campuses and divisions	(6,637)	(3,103)	(913)	(2,154)	53,942	(3,376)	(23,215)	(13,663)	(907)	-	(26)
Other nonoperating revenues	-	(2)	(58)	6,374	116	137	11,145	1,698	8	(47)	19,371
Federal grants and contracts	39,098	-	3,173	9,405	557	7,994	60,867	24,054	3,495	-	148,643
Total Nonoperating Revenues	162,272	16,750	21,053	47,814	84,226	52,533	428,871	300,429	22,336	(422)	1,135,862
Loss Before Other Revenue (Expenses)	(26,045)	9,821	(2,065)	1,342	50,980	(6,258)	(41,603)	(9,453)	(2,562)	-	(25,843)
Other Revenues (Expenses)											
State appropriations restricted for capital purposes	4,697	1,587	5,419	1,007	597	2,397	22,210	11,617	2,707	-	52,238
Capital grants and gifts (including $15,364 from System Related Organizations)	72	-	38	-	-	796	2,997	13,305	7	-	17,215
Return of Capital Gifts	-	-	-	-	-	-	(110)	-	-	-	(110)
Additions (Deductions) to permanent endowments (including $100 to System Related Organizations)	37	1,711	-	-	9	835	-	100	-	-	2,692
Total Other Revenues	4,806	3,298	5,457	1,007	606	4,028	25,097	25,022	2,714	-	72,035
Increase (Decrease) in Net Position	(21,239)	13,119	3,392	2,349	51,586	(2,230)	(16,506)	15,569	152	-	46,192
NET POSITION											
Net position - beginning of year	183,680	89,571	35,808	65,239	51,511	81,810	801,230	661,503	14,713	-	1,985,065
Net position - end of year	$162,441	$102,690	$39,200	$67,588	$103,097	$79,580	$784,724	$677,072	$14,865	$ -	$2,031,257

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

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Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

To the Board of Regents
Nevada System of Higher Education
Reno, Nevada

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the business-type activities and the aggregate discretely presented component units of the Nevada System of Higher Education (the "System"), as of and for the year ended June 30, 2024, 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 1, 2024. Our report includes a reference to other auditors who audited the financial statements of the following, as described in our report on the System's financial statements:

- College of Southern Nevada, a discretely presented component unit
- Desert Research Institute Foundation, a discretely presented component unit
- Great Basin College Foundation, a discretely presented component unit
- Nevada Health and Bioscience Asset Corporation
- Nevada State University Foundation, a discretely presented component unit
- Rebel Golf Foundation, a discretely presented component unit
- Truckee Meadows Community College Foundation, a discretely presented component unit
- University of Nevada, Las Vegas Alumni Foundation, a discretely presented component unit
- University of Nevada, Las Vegas Foundation, a discretely presented component unit
- University of Nevada, Las Vegas Research Foundation, a discretely presented component unit
- Western Nevada College Foundation, a discretely presented component unit

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 some of those auditors. The financial statements of the Great Basin College Foundation, University of Nevada, Las Vegas Alumni Foundation, Rebel Golf Foundation and Nevada Health and Bioscience Asset Corporation were not audited in accordance with *Government Auditing Standards*.

Report on 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) as a basis for designing 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 the System's internal control. Accordingly, we do not express an opinion on the effectiveness of the System's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph 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. However, as described in the accompanying Schedule of Findings and Questioned Costs, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

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. We consider the deficiencies described in the accompanying Schedule of Findings and Questioned Costs as items 2024-001, 2024-002, 2024-003, 2024-004, and 2024-005 to be material weaknesses.

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. We consider the deficiency described in the accompanying Schedule of Findings and Questioned Costs as item 2024-006 to be a significant deficiency.

Report on 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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

The System's Response to Findings

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the 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 communication is not suitable for any other purpose.

Eide Bailly LLP

Reno, Nevada
November 1, 2024

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Independent Auditor's Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance

To the Board of Regents
Nevada System of Higher Education
Reno, Nevada

Report on Compliance for Each Major Federal Program

Qualified and Unmodified Opinions

We have audited Nevada System of Higher Education's (the "System") compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the System's major federal programs for the year ended June 30, 2024. 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.

Qualified Opinion on Research and Development Cluster and Student Financial Assistance Cluster

In our opinion, except for the noncompliance described in the Basis for Qualified and Unmodified Opinions section of our report, the System complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on the Research Development Cluster and Student Financial Assistance Cluster for the year ended June 30, 2024.

Unmodified Opinion on Each of the Other Major Federal Programs

In our opinion, the System complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its other major federal programs identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs for the year ended June 30, 2024.

Basis for Qualified and Unmodified Opinions

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

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

Matter(s) Giving Rise to Qualified Opinion on Research and Development Cluster and Student Financial Assistance Cluster

As described in the accompanying schedule of findings and questioned costs, the System did not comply with requirements regarding:

Finding #	Assistance Listing #	Program (or Cluster) Name	Compliance Requirement
2024-009	Multiple ALN's	Research and Development Cluster	Subrecipient Monitoring
2024-012	84.007, 84.033, 84.038, 84.063, 84.268, 84.379, 93.264, 93.342, 93.364	Student Financial Assistance Cluster	Special Tests and Provisions – Enrollment Reporting

Compliance with such requirements is necessary, in our opinion, for the System to comply with the requirements applicable to that program.

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the System's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the System's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the System's internal control over compliance. Accordingly, no such opinion is expressed.

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

Other Matters

The results of our auditing procedures disclosed other instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as items 2024-018, 2024-021, and 2024-022. Our opinion on each major federal program is not modified with respect to these matters.

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

Report on Internal Control over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be material weaknesses and significant deficiencies.

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. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2024-009, 2024-011, 2024-012, 2024-014, 2024-016, 2024-018, 2024-019, 2024-023 to be material weaknesses.

A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2024-007, 2024-008, 2024-010, 2024-013, 2024-015, 2024-017, 2024-020, 2024-021, 2024-022 to be significant deficiencies.

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

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

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

Ede Bailly LLP

Reno, Nevada
November 1, 2024

Nevada System of Higher Education
Supplementary Schedule of Expenditures of Federal Awards
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	Assistance Listing Number	CSN	DRI	GBC	NSU	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
RESEARCH AND DEVELOPMENT												
United States Department of Agriculture (USDA)												
CONTRACT - DEPARTMENT OF AGRICULTURE												
Direct	**10.000 Total**	-	734,595	-	-	-	-	85,498	-	-	820,093	10,123
AGRICULTURAL RESEARCH_BASIC AND APPLIED RESEARCH												
Direct	**10.001 Total**	-	30,619	-	-	-	-	-	302,078	-	332,697	-
WILDLIFE SERVICES												
Direct	**10.028 Total**	-	-	-	-	-	-	-	8,360	-	8,360	-
SPECIALTY CROP BLOCK GRANT PROGRAM - FARM BILL												
Pass Through - NEVADA DEPARTMENT OF AGRICULTURE Reference#: AMS22-05	10.170	-	-	-	-	-	-	11,742	-	-	11,742	-
Pass Through - NEVADA DEPARTMENT OF AGRICULTURE Reference#: AMS22-02	10.170	-	-	-	-	-	-	-	37,260	-	37,260	-
	10.170 Total	-	-	-	-	-	-	11,742	37,260	-	49,002	-
COOPERATIVE FORESTRY RESEARCH												
Direct	**10.202 Total**	-	-	-	-	-	-	-	221,369	-	221,369	-
PAYMENTS TO AGRICULTURAL EXPERIMENT STATIONS UNDER THE HATCH ACT												
Direct	**10.203 Total**	-	-	-	-	-	-	-	1,953,484	-	1,953,484	-
ANIMAL HEALTH AND DISEASE RESEARCH												
Direct	**10.207 Total**	-	-	-	-	-	-	-	25,612	-	25,612	-
SUSTAINABLE AGRICULTURE RESEARCH AND EDUCATION												
Pass Through - MONTANA STATE UNIVERSITY Reference#: G 111-21-W7899	10.215	-	-	-	-	-	-	-	44,099	-	44,099	407
	10.215 Total	-	-	-	-	-	-	-	44,099	-	44,099	407
BIOTECHNOLOGY RISK ASSESSMENT RESEARCH												
Pass Through - WASHINGTON STATE UNIVERSITY Reference#: 135892 G004281	10.219	-	105,081	-	-	-	-	-	-	-	105,081	-
	10.219 Total	-	105,081	-	-	-	-	-	-	-	105,081	-
AGRICULTURAL AND FOOD POLICY RESEARCH CENTERS												

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Pass Through - THE CURATORS OF THE UNIVERSITY OF MISSOURI AT COLUMBIA, MISSOURI Reference#: C00085047-2	10.291	-	-	-	-	-	-	-	58,984	-	58,984	-
Pass Through - THE CURATORS OF THE UNIVERSITY OF MISSOURI AT COLUMBIA, MISSOURI Reference#: C00081150-1	10.291	-	-	-	-	-	-	-	76,511	-	76,511	-
	10.291 Total	-	-	-	-	-	-	-	135,495	-	135,495	-
AGRICULTURE AND FOOD RESEARCH INITIATIVE (AFRI)												
Direct	10.310	-	504,145	-	-	-	-	46,817	2,192,672	-	2,743,634	656,007
Pass Through - MISSISSIPPI STATE UNIVERSITY Reference#: 061300.361405.01	10.310	-	-	-	-	-	-	25,118	-	-	25,118	-
Pass Through - COLORADO STATE UNIVERSITY Reference#: G-91459-02	10.310	-	-	-	-	-	-	-	460	-	460	-
Pass Through - OREGON STATE UNIVERSITY Reference#: C0543A-A	10.310	-	-	-	-	-	-	-	2,751	-	2,751	-
Pass Through - MONTANA STATE UNIVERSITY Reference#: G178-24-WA373	10.310	-	-	-	-	-	-	-	12,106	-	12,106	-
Pass Through - TEXAS TECH UNIVERSITY Reference#: 21A636-01	10.310	-	-	-	-	-	-	-	12,601	-	12,601	-
Pass Through - UTAH STATE UNIVERSITY Reference#: 202873-684	10.310	-	-	-	-	-	-	-	43,201	-	43,201	-
Pass Through - UTAH STATE UNIVERSITY Reference#: 202872-685	10.310	-	-	-	-	-	-	-	50,238	-	50,238	-

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Pass Through - MICHIGAN STATE UNIVERSITY Reference#: RC113182-UNR	10.310	-	-	-	-	-	-	-	87,607	-	87,607	-
	10.310 Total	-	504,145	-	-	-	-	71,935	2,401,636	-	2,977,716	656,007
BEGINNING FARMER AND RANCHER DEVELOPMENT PROGRAM												
Direct	**10.311 Total**	-	-	-	-	-	-	-	310,645	-	310,645	-
WOMEN AND MINORITIES IN SCIENCE, TECHNOLOGY, ENGINEERING, AND MATHEMATICS FIELDS												
Direct	**10.318 Total**	-	408	-	-	-	-	-	-	-	408	-
WIC SPECIAL SUPPLEMENTAL NUTRITION PROGRAM FOR WOMEN, INFANTS, AND CHILDREN												
Direct	**10.557 Total**	-	-	-	-	-	-	-	251,292	-	251,292	250,452
WOOD UTILIZATION ASSISTANCE												
Direct	**10.674 Total**	-	-	-	-	-	-	-	89,772	-	89,772	81,149
FOREST HEALTH PROTECTION												
Direct	**10.680 Total**	-	8,942	-	-	-	-	-	30,727	-	39,669	-
INTERNATIONAL FORESTRY PROGRAMS												
Direct	**10.684 Total**	-	-	-	-	-	-	-	51,609	-	51,609	-
PARTNERSHIP AGREEMENTS												
Direct	10.699	-	149,481	-	-	-	-	-	-	-	149,481	-
Pass Through - UTAH STATE UNIVERSITY Reference#: 202855-910	10.699	-	-	-	-	-	-	-	2,963	-	2,963	-
	10.699 Total	-	149,481	-	-	-	-	-	2,963	-	152,444	-
RESEARCH JOINT VENTURE AND COST REIMBURSABLE AGREEMENTS												
Direct	10.707	-	-	-	-	-	-	2,233,849	-	-	2,233,849	-
Pass Through - WASHINGTON STATE UNIVERSITY Reference#: 142959 SPC004703	10.707	-	-	-	-	-	-	-	9,041	-	9,041	-
	10.707 Total	-	-	-	-	-	-	2,233,849	9,041	-	2,242,890	-
INFLATION REDUCTION ACT URBAN & COMMUNITY FORESTRY PROGRAM												
Direct	**10.727 Total**	-	-	-	-	-	-	55,668	-	-	55,668	-
SOIL AND WATER CONSERVATION												
Direct	**10.902 Total**	-	-	-	-	-	-	78,499	-	-	78,499	-
United States Department of Agriculture (USDA) Total		-	1,533,271	-	-	-	-	2,537,191	5,875,442	-	9,945,904	998,138
U.S. Department of Commerce (DOC)												
ECONOMIC DEVELOPMENT_TECHNICAL ASSISTANCE												
Direct	11.303	-	-	-	-	-	-	-	165,945	-	165,945	-

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11.303 Total		-	-	-	-	-	-	-	165,945	-	165,945	-
CLIMATE AND ATMOSPHERIC RESEARCH												
Direct	11.431	-	1,215,813	-	-	-	-	-	-	-	1,215,813	338,655
Pass Through - UNIVERSITY CORPORATION FOR ATMOSPHERIC RESEARCH Reference#: SUBAWD002657	11.431	-	23,817	-	-	-	-	-	-	-	23,817	-
Pass Through - UNIVERSITY OF WASHINGTON Reference#: UWSC14469	11.431	-	25,247	-	-	-	-	-	-	-	25,247	-
Pass Through - UNIVERSITY OF CALIFORNIA, SAN DIEGO Reference#: 94408631	11.431	-	97,580	-	-	-	-	-	-	-	97,580	-
Pass Through - DESERT RESEARCH INSTITUTE Reference#: GR16403	11.431	-	-	-	-	-	-	27,456	-	-	27,456	-
11.431 Total		-	1,362,457	-	-	-	-	27,456	-	-	1,389,913	338,655
WEATHER AND AIR QUALITY RESEARCH												
Pass Through - ARIZONA STATE UNIVERSITY Reference#: ASUB00000926	11.459	-	99,352	-	-	-	-	-	-	-	99,352	-
Pass Through - ARIZONA STATE UNIVERSITY Reference#: ASUB00000927	11.459	-	-	-	-	-	-	-	26,868	-	26,868	-
11.459 Total		-	99,352	-	-	-	-	-	26,868	-	126,220	-
METEOROLOGIC AND HYDROLOGIC MODERNIZATION DEVELOPMENT												
Pass Through - UNIVERSITY CORPORATION FOR ATMOSPHERIC RESEARCH Reference#: SUBAWD004566	11.467	-	2,939	-	-	-	-	-	-	-	2,939	-
11.467 Total		-	2,939	-	-	-	-	-	-	-	2,939	-

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APPLIED METEOROLOGICAL RESEARCH												
Direct	**11.468 Total**	-	70,133	-	-	-	-	-	-	-	70,133	-
CONGRESSIONALLY IDENTIFIED AWARDS AND PROJECTS												
Direct	**11.469 Total**	-	794,305	-	-	-	-	170,248	46,569	-	1,011,122	-
MEASUREMENT AND ENGINEERING RESEARCH AND STANDARDS												
Direct	11.609	-	-	-	-	-	-	-	57,556	-	57,556	-
	11.609 Total	-	-	-	-	-	-	-	57,556	-	57,556	-
MANUFACTURING EXTENSION PARTNERSHIP												
Direct	11.611	-	-	-	-	-	-	-	194,045	-	194,045	-
	11.611 Total	-	-	-	-	-	-	-	194,045	-	194,045	-
CONGRESSIONALLY IDENTIFIED AWARDS AND PROJECTS												
Direct	11.617	-	275,357	-	-	-	-	-	-	-	275,357	-
	11.469 Total	-	275,357	-	-	-	-	-	-	-	275,357	-
United States Department of Commerce												
	(DOC) Total	-	2,604,543	-	-	-	-	197,704	490,983	-	3,293,230	338,655
United States Department of Defense (DOD)												
MARINE DEBRIS PROGRAM												
Pass Through - UNIVERSITY OF NEW MEXICO Reference#: 282131-87J7	12.000	-	-	-	-	-	-	50,044	-	-	50,044	-
	12.000 Total	-	-	-	-	-	-	50,044	-	-	50,044	-
CONSERVATION AND REHABILITATION OF NATURAL RESOURCES ON MILITARY INSTALLATIONS												
Direct	**12.005 Total**	-	164,524	-	-	-	-	-	-	-	164,524	-
BASIC AND APPLIED SCIENTIFIC RESEARCH												
Direct	**12.300 Total**	-	206,672	-	-	-	-	-	810,276	-	1,016,948	48,596
NAVAL MEDICAL RESEARCH AND DEVELOPMENT												
Pass Through - HENRY M JACKSON FOUNDATION Reference#: Subaward No. 5779 PO # 1024578	12.340	-	-	-	-	-	-	-	358,512	-	358,512	-
	12.340 Total	-	-	-	-	-	-	-	358,512	-	358,512	-
MILITARY MEDICAL RESEARCH AND DEVELOPMENT												
Direct	12.420	-	-	-	-	-	-	193,198	-	-	193,198	-
Pass Through - UNIVERSITY OF KANSAS CENTER FOR RESEARCH, INC. Reference#: FY2023-099	12.420	-	-	-	-	-	-	113,589	-	-	113,589	-

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12.420 Total		-	-	-	-	-	-	306,787	-	-	306,787	-
BASIC SCIENTIFIC RESEARCH												
Direct	12.431	-	-	-	-	-	-	-	644,183	-	644,183	43,599
Pass Through - THE CURATORS OF THE UNIVERSITY OF MISSOURI AT COLUMBIA, MISSOURI Reference#: C00064278-3	12.431	-	-	-	-	-	-	138,199	-	-	138,199	-
Pass Through - UNIVERSITY OF SOUTH ALABAMA Reference#: A22-0156-S002	12.431	-	-	-	-	-	-	-	10,801	-	10,801	-
Pass Through - COLLEGE OF WILLIAM & MARY Reference#: 743751-1	12.431	-	-	-	-	-	-	-	16,847	-	16,847	-
12.431 Total		-	-	-	-	-	-	138,199	671,831	-	810,030	43,599
BASIC, APPLIED, AND ADVANCED RESEARCH IN SCIENCE AND ENGINEERING												
Direct	12.630	-	2,022,721	-	-	-	-	136,101	1,977,497	-	4,136,319	77,113
Pass Through - US ARMY CONTRACTING COMMAND - APG Reference#: W911NF-23-1-0180	12.630	-	-	-	-	-	-	46,693	-	-	46,693	-
Pass Through - MSI STEM RESEARCH & DEVELOPMENT CONSORTIUM (MSRDC) Reference#: W911SR-14-2-0001	12.630	-	-	-	-	-	-	175,069	-	-	175,069	-
12.630 Total		-	2,022,721	-	-	-	-	357,863	1,977,497	-	4,358,081	77,113
UNIFORMED SERVICES UNIVERSITY MEDICAL RESEARCH PROJECTS												
Pass Through - THE REGENTS OF THE UNIVERSITY OF NEW MEXICO FOR ITS HEALTH SCIENCES CENTER Reference#: 3RPL4	12.750	-	-	-	-	-	-	25,155	-	-	25,155	-
12.632 Total		-	-	-	-	-	-	25,155	-	-	25,155	-

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AIR FORCE DEFENSE RESEARCH SCIENCES PROGRAM												
Direct	12.800	-	-	-	-	-	-	649,364	842,526	-	1,491,890	-
Pass Through - THE GOVERNING COUNCIL OF THE UNIVERSITY OF TORONTO Reference#: 515100-Subgrant1	12.800	-	-	-	-	-	-	-	42,900	-	42,900	-
	12.800 Total	-	-	-	-	-	-	649,364	885,426	-	1,534,790	-
United States Department of Defense (DOD) Total		-	2,393,917	-	-	-	-	1,527,412	4,703,542	-	8,624,871	169,308
United States Department of Hoursing and Urband Development (HUD)												
LEAD TECHNICAL STUDIES GRANTS												
Direct	**14.902 Total**	-	-	-	-	-	-	112,640	-	-	112,640	-
United States Department of Hoursing and Urband Development (HUD) Total		-	-	-	-	-	-	112,640	-	-	112,640	-
United States Department of the Interior (DOI)												
OLDER ADULTS HOME MODIFICATION GRANT PROGRAM												
Direct	15.000	-	126,548	-	-	-	-	-	-	-	126,548	-
	15.000 Total	-	126,548	-	-	-	-	-	-	-	126,548	-
EARTH MAPPING RESOURCES INITIATIVE												
Direct	**15.073 Total**	-	-	-	-	-	-	-	154,278	-	154,278	8,044
SNOW WATER SUPPLY FORECASTING												
Pass Through - MOUNTAIN HYDROLOGY LLC Reference#: 2300818	15.078	-	-	-	-	-	-	-	959	-	959	-
	15.078 Total	-	-	-	-	-	-	-	959	-	959	-
CULTURAL RESOURCE MANAGEMENT												
Direct	**15.224 Total**	-	140,593	-	-	-	-	-	-	-	140,593	-
BLM FUELS MANAGEMENT AND COMMUNITY FIRE ASSISTANCE PROGRAM ACTIVITIES												
Direct	**15.228 Total**	-	72,741	-	-	-	-	-	1,310,690	-	1,383,431	165,066
JOINT FIRE SCIENCE PROGRAM												
Direct	**15.232 Total**	-	-	-	-	-	-	-	243,554	-	243,554	20,914
FORESTS AND WOODLANDS RESOURCE MANAGEMENT												
Direct	15.233	-	-	-	-	-	-	6,046	-	-	6,046	-
Direct	**15.233 Total**	-	-	-	-	-	-	6,046	-	-	6,046	-
SOUTHERN NEVADA PUBLIC LAND MANAGEMENT												

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Pass Through - CLARK COUNTY, DEPT. OF ENVIRONMENT AND SUSTAINABILITY, DESERT CONSERVATION PROGRAM Reference#: 606560-23	15.235	-	-	-	-	-	-	-	82,046	-	82,046	-
	15.235 Total	-	-	-	-	-	-	-	82,046	-	82,046	-
AQUATICS RESOURCES MANAGEMENT												
Direct	**15.244 Total**	-	345,777	-	-	-	-	-	209,963	-	555,740	-
PLANT CONSERVATION AND RESTORATION MANAGEMENT												
Direct	**15.245 Total**	-	29,929	-	-	-	-	290,764	523,211	-	843,904	-
THREATENED AND ENDANGERED SPECIES												
Direct	15.246	-	10,133	-	-	-	-	-	68,573	-	78,706	-
Pass Through - CONSERVATION SCIENCE PARTNERS Reference#: SC-UNR-BLM202110	15.246	-	-	-	-	-	-	-	39,756	-	39,756	-
	15.246 Total	-	10,133	-	-	-	-	80,211	113,307	-	203,651	-
WILDLIFE RESOURCE MANAGEMENT												
Pass Through - THE NATURE CONSERVANCY Reference#: NVFO688	15.247	-	5,452	-	-	-	-	-	-	-	5,452	-
Pass Through - THE NATURE CONSERVANCY Reference#: NVFO689	15.247	-	38,380	-	-	-	-	-	-	-	38,380	-
Direct	15.247	-	-	-	-	-	-	-	59	-	59	-
Pass Through - NEVADA DEPARTMENT OF WILDLIFE Reference#: SG24-07	15.247	-	-	-	-	-	-	-	18,991	-	18,991	-
Direct	15.247	-	-	-	-	-	-	-	46,100	-	46,100	-
	15.247 Total	-	43,832	-	-	-	-	-	65,150	-	108,982	-
NATIONAL LANDSCAPE CONSERVATION SYSTEM												
Direct	**15.248 Total**	-	5,875	-	-	-	-	7,151	29,105	-	42,131	-

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PROVIDING WATER TO AT-RISK NATURAL DESERT TERMINAL LAKES												
Pass Through - NATIONAL FISH AND WILDLIFE FOUNDATION Reference#: 0204.20.070996	15.508	-	31,245	-	-	-	-	-	-	-	31,245	-
	15.508 Total	-	31,245	-	-	-	-	-	-	-	31,245	-
FISH AND WILDLIFE COORDINATION ACT												
Pass Through - NEVADA TAHOE CONSERVATION DISTRICT Reference#: NTCD-646.7900/2017	15.517	-	13,331	-	-	-	-	-	-	-	13,331	-
	15.517 Total	-	13,331	-	-	-	-	-	-	-	13,331	-
COLORADO RIVER BASIN ACT OF 1968												
Pass Through - OPENET INC. Reference#: ARGIS 18208	15.541	-	47,001	-	-	-	-	-	-	-	47,001	-
	15.541 Total	-	47,001	-	-	-	-	-	-	-	47,001	-
APPLIED SCIENCE GRANTS												
Pass Through - SOUTHERN NEVADA WATER AUTHORITY Reference#: SNWA_R22AP00236	15.557	-	33,589	-	-	-	-	-	-	-	33,589	-
	15.557 Total	-	33,589	-	-	-	-	-	-	-	33,589	-
SECURE WATER ACT - RESEARCH AGREEMENTS												
Direct	**15.560 Total**	-	608,671	-	-	-	-	29,672	-	-	638,343	37,741
FISH AND AQUATIC CONSERVATION - AQUATIC INVASIVE SPECIES												
Direct	**15.608 Total**	-	67,544	-	-	-	-	-	-	-	67,544	-
COOPERATIVE ENDANGERED SPECIES CONSERVATION FUND												
Pass Through - NEVADA DIVISION OF FORESTRY Reference#: MUS21 22-001	15.615	-	1,212	-	-	-	-	-	-	-	1,212	-
Pass Through - NEVADA DIVISION OF FORESTRY Reference#: BP21 21-001	15.615	-	5,865	-	-	-	-	-	-	-	5,865	-
	15.615 Total	-	7,077	-	-	-	-	-	-	-	7,077	-
STATE WILDLIFE GRANTS												

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Pass Through - ECOSTUDIES INSTITUTE Reference#: 2023-09	15.634	-	-	-	-	-	-	-	11,138	-	11,138	-
	15.634 Total	-	-	-	-	-	-	-	11,138	-	11,138	-
NATIONAL WILDLIFE REFUGE SYSTEM ENHANCEMENTS												
Direct	**15.654 Total**	-	-	-	-	-	-	-	178,196	-	178,196	-
ENDANGERED SPECIES RECOVERY IMPLEMENTATION												
Direct	15.657	-	21,572	-	-	-	-	-	-	-	21,572	-
	15.657 Total	-	21,572	-	-	-	-	-	-	-	21,572	-
CANDIDATE SPECIES CONSERVATION												
Direct	**15.660 Total**	-	25,934	-	-	-	-	-	136,240	-	162,174	-
ADAPTIVE SCIENCE												
Pass Through - NEVADA DEPARTMENT OF WILDLIFE Reference#: SG22-14	15.670	-	-	-	-	-	-	-	15,000	-	15,000	15,000
Direct	15.670	-	-	-	-	-	-	-	30,474	-	30,474	-
Pass Through - NEVADA DEPARTMENT OF WILDLIFE Reference#: SG24-13	15.670	-	-	-	-	-	-	-	31,725	-	31,725	-
	15.670 Total	-	-	-	-	-	-	-	77,199	-	77,199	15,000
WHITE-NOSE SYNDROME NATIONAL RESPONSE IMPLEMENTATION												
Pass Through - LESLEY UNIVERSITY Reference#: 3-1133B	15.684	-	-	-	-	-	-	4,492	-	-	4,492	-
	15.684 Total	-	-	-	-	-	-	4,492	-	-	4,492	-
ASSISTANCE TO STATE WATER RESOURCES RESEARCH INSTITUTES												
Direct	**15.805 Total**	-	901,167	-	-	-	-	29,404	88,229	-	1,018,800	176,961
EARTHQUAKE HAZARDS PROGRAM ASSISTANCE												
Direct	**15.807 Total**	-	-	-	-	-	-	-	129,481	-	129,481	-
U.S. GEOLOGICAL SURVEY_ RESEARCH AND DATA COLLECTION												
Direct	15.808	-	445,729	-	-	-	-	125,813	1,885,541	-	2,457,083	136,172
Pass Through - UNIVERSITY OF SOUTHERN CALIFORNIA Reference#: SCON-00004971	15.808	-	-	-	-	-	-	-	29,221	-	29,221	-
	15.808 Total	-	445,729	-	-	-	-	125,813	1,914,762	-	2,486,304	136,172
NATIONAL COOPERATIVE GEOLOGIC MAPPING												

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	Assistance Listing Number	CSN	DRI	GBC	NSU	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Direct	**15.810 Total**	-	-	-	-	-	-	6,934	473,560	-	480,494	-
COOPERATIVE RESEARCH UNITS												
Direct	15.812	-	-	-	-	-	-	-	7,028	-	7,028	-
	15.812 Total	-	-	-	-	-	-	-	7,028	-	7,028	-
NATIONAL GEOLOGICAL AND GEOPHYSICAL DATA PRESERVATION												
Direct	**15.814 Total**	-	-	-	-	-	-	-	166,451	-	166,451	-
NATIONAL LAND REMOTE SENSING_EDUCATION OUTREACH AND RESEARCH												
Pass Through - AMERICAVIEW Reference#: AV23-NV-01	15.815	-	-	-	-	-	-	-	5,516	-	5,516	-
	15.815 Total	-	-	-	-	-	-	-	5,516	-	5,516	-
NATIONAL AND REGIONAL CLIMATE ADAPTATION SCIENCE CENTERS												
Pass Through - UNIVERSITY OF ARIZONA Reference#: 475419	15.820	-	1,604	-	-	-	-	-	-	-	1,604	-
	15.820 Total	-	1,604	-	-	-	-	-	-	-	1,604	-
NATIONAL CENTER FOR PRESERVATION TECHNOLOGY AND TRAINING												
Direct	**15.923 Total**	-	9,397	-	-	-	-	-	-	-	9,397	-
COOPERATIVE RESEARCH AND TRAINING PROGRAMS – RESOURCES OF THE NATIONAL PARK SYSTEM												
Direct	**15.945 Total**	-	239,975	-	-	-	-	103,807	167,081	-	510,863	-
United States Department of the Interior												
	(DOI) Total	-	3,229,264	-	-	-	-	684,294	6,087,144	-	10,000,702	559,898
United States Department of Justice (DOJ)												
JUVENILE JUSTICE AND DELINQUENCY PREVENTION												
Pass Through - NEVADA DIVISION OF CHILD AND FAMILY SERVICES Reference#: 2021-DPGP-04	16.540	-	-	-	-	-	-	29,489	-	-	29,489	-
	16.540 Total	-	-	-	-	-	-	29,489	-	-	29,489	-
NATIONAL INSTITUTE OF JUSTICE RESEARCH, EVALUATION, AND DEVELOPMENT PROJECT GRANTS												
Direct	**16.560 Total**	-	-	-	-	-	-	343,663	-	-	343,663	81,355
NATIONAL SEXUAL ASSAULT KIT INITIATIVE												
Pass Through - NEVADA OFFICE OF THE ATTORNEY GENERAL Reference#: 2017-SAKI-02	16.833	-	-	-	-	-	-	10,267	-	-	10,267	-
	16.833 Total	-	-	-	-	-	-	10,267	-	-	10,267	-
COMPREHENSIVE OPIOID, STIMULANT, AND OTHER SUBSTANCES USE PROGRAM												

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	Assistance Listing Number	CSN	DRI	GBC	NSU	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - SOUTHERN NEVADA HEALTH DISTRICT Reference#: C2400101	16.838	-	-	-	-	-	-	23,154	-	-	23,154	-
16.838 Total		-	-	-	-	-	-	23,154	-	-	23,154	-
United States Department of Justice (DOJ) Total		-	-	-	-	-	-	406,573	-	-	406,573	81,355
United States Department of State (DOS)												
ENERGY GOVERNANCE AND REFORM PROGRAMS												
Direct	19.027	-	-	-	-	-	-	-	208,562	-	208,562	-
Direct	19.027	-	-	-	-	-	-	-	298,245	-	298,245	-
19.027 Total		-	-	-	-	-	-	-	506,807	-	506,807	-
PUBLIC DIPLOMACY PROGRAMS FOR AFGHANISTAN AND PAKISTAN												
Pass Through - UNIVERSITY OF UTAH Reference#: 10064948-UNLV-02	19.501	-	-	-	-	-	-	46,205	-	-	46,205	-
19.501 Total		-	-	-	-	-	-	46,205	-	-	46,205	-
United States Department of State (DOS) Total		-	-	-	-	-	-	46,205	506,807	-	553,012	-
United States Department of Transportation (DOT)												
AIRPORT IMPROVEMENT PROGRAM												
Direct	20.106	-	-	-	-	-	-	-	27,387	-	27,387	13,299
20.106 Total		-	-	-	-	-	-	-	27,387	-	27,387	13,299
HIGHWAY RESEARCH AND DEVELOPMENT PROGRAM												
Direct	20.200	-	-	-	-	-	-	-	44,671	-	44,671	14,041
20.200 Total		-	-	-	-	-	-	-	749,416	-	749,416	307,274
HIGHWAY PLANNING AND CONSTRUCTION												
Direct	20.205	-	36,361	-	-	-	-	-	-	-	36,361	19,317
Pass Through - NEVADA OFFICE OF TRAFFIC SAFETY Reference#: TS-2023-UNLV-00077	20.205	-	-	-	-	-	-	143,156	-	-	143,156	-
Pass Through - NEVADA OFFICE OF TRAFFIC SAFETY Reference#: TS-2024-UNLV-00004	20.205	-	-	-	-	-	-	368,288	-	-	368,288	-

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	Assistance Listing Number	CSN	DRI	GBC	NSU	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - NEVADA DEPARTMENT OF TRANSPORTATION Reference#: P311-22-816 TO 5	20.205	-	-	-	-	-	-	-	6,704	-	6,704	-
Pass Through - WASHOE COUNTY REGIONAL TRANSPORTATION COMMISSION Reference#: PR207-23-802	20.205	-	-	-	-	-	-	-	13,127	-	13,127	-
Pass Through - NEVADA DEPARTMENT OF TRANSPORTATION Reference#: P311-22-816 Task Order 1	20.205	-	-	-	-	-	-	-	24,415	-	24,415	-
Pass Through - WASHOE COUNTY REGIONAL TRANSPORTATION COMMISSION Reference#: 2300209	20.205	-	-	-	-	-	-	-	36,598	-	36,598	-
Pass Through - NEVADA DEPARTMENT OF TRANSPORTATION Reference#: P311-22-816 Task Order 4	20.205	-	-	-	-	-	-	-	57,239	-	57,239	-
Pass Through - WASHOE COUNTY REGIONAL TRANSPORTATION COMMISSION Reference#: SP-2400110	20.205	-	-	-	-	-	-	-	69,070	-	69,070	-
Pass Through - NEVADA DEPARTMENT OF TRANSPORTATION Reference#: P311-22-816 Task Order 2	20.205	-	-	-	-	-	-	-	87,830	-	87,830	-

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	Assistance Listing Number	CSN	DRI	GBC	NSU	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - NEVADA DEPARTMENT OF TRANSPORTATION Reference#: P311-22-816 Task Order 3	20.205	-	-	-	-	-	-	-	93,410	-	93,410	-
Pass Through - NEVADA DEPARTMENT OF TRANSPORTATION Reference#: P564-22-803	20.205	-	-	-	-	-	-	-	122,912	-	122,912	-
Pass Through - NEVADA DEPARTMENT OF TRANSPORTATION Reference#: P500-22-803	20.205	-	-	-	-	-	-	-	240,763	-	240,763	-
	20.205 Total	-	36,361	-	-	-	-	511,444	752,068	-	1,299,873	19,317
INCENTIVE GRANT PROGRAM TO PROHIBIT RACIAL PROFILING												
Pass Through - NEVADA OFFICE OF TRAFFIC SAFETY Reference#: TS-2023-UNLV-00010	20.611	-	-	-	-	-	-	154,894	-	-	154,894	-
Pass Through - NEVADA OFFICE OF TRAFFIC SAFETY Reference#: TS-2024-UNLV-00056	20.611	-	-	-	-	-	-	333,791	-	-	333,791	-
	20.611 Total	-	-	-	-	-	-	488,685	-	-	488,685	-
UNIVERSITY TRANSPORTATION CENTERS PROGRAM												
Pass Through - NEVADA OFFICE OF TRAFFIC SAFETY Reference#: 00055082-05A	20.701	-	-	-	-	-	-	27,148	-	-	27,148	-
Pass Through - UNIVERSITY OF SOUTHERN CALIFORNIA Reference#: SCON-00005219	20.701	-	-	-	-	-	-	39,159	-	-	39,159	-
Pass Through - HOWARD UNIVERSITY Reference#: GRT000585 -10020209	20.701	-	-	-	-	-	-	217,261	-	-	217,261	-
Direct	20.701	-	-	-	-	-	-	1,536,734	-	-	1,536,734	1,006,638

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	Assistance Listing Number	CSN	DRI	GBC	NSU	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - MISSOURI UNIVERSITY OF SCIENCE AND TECHNOLOGY Reference#: 00055082-04A	20.701	-	-	-	-	-	-	-	17,278	-	17,278	-
Pass Through - FLORIDA INTERNATIONAL UNIVERSITY Reference#: 000794	20.701	-	-	-	-	-	-	-	29,511	-	29,511	-
Pass Through - FLORIDA INTERNATIONAL UNIVERSITY Reference#: 800007349-02UG SubAward 000752	20.701	-	-	-	-	-	-	-	189,609	-	189,609	-
	20.701 Total	-	-	-	-	-	-	1,820,302	236,398	-	2,056,700	1,006,638
United States Department of		-	36,361	-	-	-	-	2,820,431	1,765,269	-	4,622,061	1,346,528
United States Department of the Treasury (TREAS)												
CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS												
Pass Through - NEVADA DIVISION OF WATER RESOURCES Reference#: 27042	COVID-19, 21.027	-	1,090,241	-	-	-	-	-	-	-	1,090,241	-
Pass Through - CITY OF SPARKS, NV Reference#: SP-2200130	COVID-19, 21.027	-	-	-	-	-	-	-	164,866	-	164,866	-
	21.027 Total	-	1,090,241	-	-	-	-	-	164,866	-	1,255,107	-
United States Department of the Treasury (TREAS) Total		-	1,090,241	-	-	-	-	-	164,866	-	1,255,107	-
CONTRACT-NATIONAL AERONAUTICS AND SPACE ADMINISTRATION												
Pass Through - SPACE TELESCOPE SCIENCE INSTITUTE Reference#: HST-GO-16196.008-A	43.000	-	-	-	-	-	-	24,128	-	-	24,128	-
	43.000	-	-	-	-	-	-	24,128	-	-	24,128	-
SCIENCE												
Direct	43.001	-	663,846	-	-	-	-	1,500,454	1,006,889	-	3,171,189	512,967
Pass Through - CLEMSON UNIVERSITY Reference#: 2637-204-2016512	43.001	-	2,114	-	-	-	-	-	-	-	2,114	-

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	Assistance Listing Number	CSN	DRI	GBC	NSU	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - COLORADO STATE UNIVERSITY Reference#: G-02953-01	43.001	-	24,715	-	-	-	-	-	-	-	24,715	-
Pass Through - UNIVERSITY OF CINCINNATI Reference#: 013455-00002	43.001	-	26,120	-	-	-	-	-	-	-	26,120	-
Pass Through - THE TRUSTEES OF COLUMBIA UNIVERSITY IN THE CITY OF NEW YORK Reference#: 1(GG017001-01)	43.001	-	52,316	-	-	-	-	-	-	-	52,316	-
Pass Through - UNIVERSITY OF MARYLAND BALTIMORE COUNTY Reference#: NASA0004-01	43.001	-	87,357	-	-	-	-	-	-	-	87,357	-
Pass Through - TEXAS A&M UNIVERSITY Reference#: M2203784	43.001	-	114,290	-	-	-	-	-	-	-	114,290	-
Pass Through - LYNKER CORPORATION Reference#: 2022-1001-044	43.001	-	201,945	-	-	-	-	-	-	-	201,945	-
Pass Through - NATIONAL SPACE GRANT FOUNDATION Reference#: NEBP-130	43.001	-	-	-	-	-	-	8,049	-	-	8,049	-
Pass Through - UNIVERSITY OF TAMPA Reference#: 70522356	43.001	-	-	-	-	-	-	9,998	-	-	9,998	-
Pass Through - UNIVERSITY OF GEORGIA Reference#: SUB00002735	43.001	-	-	-	-	-	-	18,133	-	-	18,133	-

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	Assistance Listing Number	CSN	DRI	GBC	NSU	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - JET PROPULSION LABORATORY Reference#: 1689952	43.001	-	-	-	-	-	-	-	(152)	-	(152)	-
Pass Through - LYNKER CORPORATION Reference#: 2021-1001-032	43.001	-	-	-	-	-	-	-	180	-	180	-
Pass Through - CLEMSON UNIVERSITY Reference#: 2639-204-2016512	43.001	-	-	-	-	-	-	-	6,807	-	6,807	-
Pass Through - WASHINGTON STATE UNIVERSITY Reference#: 141063 SPC004543	43.001	-	-	-	-	-	-	-	7,873	-	7,873	-
Pass Through - SMITHSONIAN ASTROPHYSICAL OBSERVATORY Reference#: GO2-23070X	43.001	-	-	-	-	-	-	-	8,595	-	8,595	-
Pass Through - JET PROPULSION LABORATORY Reference#: 1701394	43.001	-	-	-	-	-	-	-	9,726	-	9,726	-
Pass Through - PORTLAND STATE UNIVERSITY Reference#: 100252	43.001	-	-	-	-	-	-	-	11,448	-	11,448	-
Pass Through - OREGON STATE UNIVERSITY Reference#: NS334A-A	43.001	-	-	-	-	-	-	-	13,741	-	13,741	-
Pass Through - SMITHSONIAN ASTROPHYSICAL OBSERVATORY Reference#: GO1-22028X	43.001	-	-	-	-	-	-	-	26,666	-	26,666	-

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	Assistance Listing Number	CSN	DRI	GBC	NSU	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - THE UNIVERSITY OF ALABAMA IN HUNTSVILLE Reference#: 2023-1619	43.001	-	-	-	-	-	-	-	42,455	-	42,455	-
Pass Through - JET PROPULSION LABORATORY Reference#: 1705170	43.001	-	-	-	-	-	-	-	56,488	-	56,488	-
	43.001 Total	-	1,169,774	-	-	-	-	1,536,634	1,190,716	-	3,897,124	512,967
UNIVERSITY OF ILLINOIS Reference#: 109694-19066	43.002	-	-	-	-	-	-	-	178,171	-	178,171	772
	43.002 Total	-	-	-	-	-	-	-	178,171	-	178,171	772
EXPLORATION												
Pass Through - BAYLOR COLLEGE OF MEDICINE Reference#: T0702/P700000043	43.003	-	-	-	-	-	-	117,851	-	-	117,851	-
Pass Through - BAYLOR COLLEGE OF MEDICINE Reference#: T0603	43.003	-	-	-	-	-	-	474,473	-	-	474,473	-
	43.003 Total	-	-	-	-	-	-	592,324	-	-	592,324	-
SPACE OPERATIONS												
Direct	43.007	-	-	-	-	-	-	25,013	-	-	25,013	-
Pass Through - REGENTS OF THE UNIVERSITY OF WISCONSIN SYSTEM OBO UNIVERSITY OF WISCONSIN - MILWAUKEE Reference#: 243405603	43.007	-	-	-	-	-	-	7,356	-	-	7,356	-
	43.007 Total	-	-	-	-	-	-	32,369	-	-	32,369	-
OFFICE OF STEM ENGAGEMENT (OSTEM)												
Direct	**43.008 Total**	22,680	563,154	6,000	6,000	129,334	9,000	672,141	435,519	11,650	1,855,478	-
	National Aeronautics and Space Administration Total	22,680	1,735,857	6,000	6,000	129,334	9,000	2,857,596	1,804,406	11,650	6,582,523	513,739
National Endowment For The Humanities												
PROMOTION OF THE HUMANITIES_FEDERAL/STATE PARTNERSHIP												

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	Assistance Listing Number	CSN	DRI	GBC	NSU	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - NEVADA HUMANITIES Reference#: 2024-05MP	45.129	-	-	-	-	-	-	-	1,032	-	1,032	-
45.129 Total		-	-	-	-	-	-	-	1,032	-	1,032	-
National Endowment for the Humanities (NEH) Total		-	-	-	-	-	-	-	1,032	-	1,032	-
National Science Foundation												
ENGINEERING												
Direct	47.041	-	432,005	11,251	1,386	-	75,288	312,756	3,158,887	9,023	4,000,596	989,740
Pass Through - GEORGIA INSTITUTE OF TECHNOLOGY Reference#: AWD-004421-G1	47.041	-	-	-	-	-	-	-	26,506	-	26,506	-
Pass Through - UNIVERSITY OF COLORADO BOULDER Reference#: 1561187	47.041	-	-	-	-	-	-	-	79,381	-	79,381	-
Pass Through - UNIVERSITY OF WASHINGTON Reference#: UWSC13227	47.041	-	-	-	-	-	-	-	204,427	-	204,427	-
47.041 Total		-	432,005	11,251	1,386	-	75,288	312,756	3,469,201	9,023	4,310,910	989,740
MATHEMATICAL AND PHYSICAL SCIENCES												
Direct	47.049	-	-	-	-	-	-	622,067	2,948,774	-	3,570,841	21,026
Pass Through - SYRACUSE UNIVERSITY Reference#: 34265-06810-S01	47.049	-	-	-	-	-	-	6,706	-	-	6,706	-
Pass Through - ASSOCIATED UNIVERSITIES, INC. Reference#: PO 377668	47.049	-	-	-	-	-	-	-	4,676	-	4,676	-
Pass Through - TEXAS TECH UNIVERSITY Reference#: 21P716-02	47.049	-	-	-	-	-	-	-	46,203	-	46,203	-
47.049 Total		-	-	-	-	-	-	628,773	2,999,653	-	3,628,426	21,026
GEOSCIENCES												
Direct	47.050	-	1,308,022	-	-	-	-	516,256	1,838,828	-	3,663,106	-

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	Assistance Listing Number	CSN	DRI	GBC	NSU	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - VIRGINIA INSTITUTE OF MARINE SCIENCE Reference#: 720771-712683	47.050	-	5,360	-	-	-	-	-	-	-	5,360	-
Pass Through - UNIVERSITY OF TEXAS AT EL PASO Reference#: 226101047G	47.050	-	-	-	-	-	-	30,059	-	-	30,059	-
Pass Through - UNIVERSITY OF SOUTHERN CALIFORNIA Reference#: 91264499	47.050	-	-	-	-	-	-	-	(33)	-	(33)	-
Pass Through - UNIVERSITY OF COLORADO BOULDER Reference#: 1557939	47.050	-	-	-	-	-	-	-	608	-	608	-
Pass Through - UNIVERSITY OF TEXAS AT AUSTIN Reference#: UTAUS-SUB00000634	47.050	-	-	-	-	-	-	-	3,647	-	3,647	-
Pass Through - UNIVERSITY OF TEXAS AT AUSTIN Reference#: UTAUS-SUB00000694	47.050	-	-	-	-	-	-	-	3,997	-	3,997	-
Pass Through - UNIVERSITY OF WISCONSIN-MADISON Reference#: 0000000816	47.050	-	-	-	-	-	-	-	28,483	-	28,483	-
Pass Through - UNIVERSITY OF TEXAS AT AUSTIN Reference#: UTAUS-SUB00000882	47.050	-	-	-	-	-	-	-	140,780	-	140,780	-
	47.050 Total	-	1,313,382	-	-	-	-	546,315	2,016,310	-	3,876,007	-
GEOSCIENCES												
Direct	**47.070 Total**	-	3,660	-	-	26,217	-	594,137	1,566,244	-	2,190,258	67,715
BIOLOGICAL SCIENCES												
Direct	47.074	-	106,745	-	-	-	-	623,509	3,784,580	-	4,514,834	226,230

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	Assistance Listing Number	CSN	DRI	GBC	NSU	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - NORTHERN ARIZONA UNIVERSITY Reference#: 1003393-02	47.074	-	-	-	-	-	-	4,822	-	-	4,822	-
Pass Through - UNIVERSITY OF MINNESOTA Reference#: P007692404	47.074	-	-	-	-	-	-	20,835	-	-	20,835	-
Pass Through - UNIVERSITY OF ALASKA Reference#: UA 21-0037	47.074	-	-	-	-	-	-	124,164	-	-	124,164	-
Pass Through - UNIVERSITY OF CALIFORNIA, DAVIS Reference#: A16-0101-S002	47.074	-	-	-	-	-	-	-	(199)	-	(199)	-
Pass Through - UNIVERSITY OF CONNECTICUT Reference#: 163953595	47.074	-	-	-	-	-	-	-	912	-	912	-
Pass Through - UNIVERSITY OF CALIFORNIA, SANTA BARBARA Reference#: KK2217	47.074	-	-	-	-	-	-	-	12,712	-	12,712	-
Pass Through - UNIVERSITY OF UTAH Reference#: 10064758-UNR-01 / PO U000410554	47.074	-	-	-	-	-	-	-	114,365	-	114,365	-
Pass Through - ARIZONA STATE UNIVERSITY Reference#: ASUB00000351	47.074	-	-	-	-	-	-	-	133,758	-	133,758	-
Pass Through - UNIVERSITY OF PITTSBURGH Reference#: AWD00004485 (012686-7)	47.074	-	-	-	-	-	-	-	137,360	-	137,360	-
	47.074 Total	-	106,745	-	-	-	-	773,330	4,183,488	-	5,063,563	226,230

SOCIAL, BEHAVIORAL, AND ECONOMIC SCIENCES

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Direct	47.075	-	-	-	-	-	-	80,137	668,593	-	748,730	97,934
Pass Through - PORTLAND STATE UNIVERSITY Reference#: 100259	47.075	-	-	-	-	-	-	-	46,162	-	46,162	-
	47.075 Total	-	-	-	-	-	-	80,137	714,755	-	794,892	97,934
STEM EDUCATION (FORMERLY EDUCATION AND HUMAN RESOURCES)												
Direct	47.076	135,981	-	-	526,192	-	86,103	3,313,209	1,740,376	-	5,801,861	339,751
Pass Through - NATIONAL AERONAUTICS AND SPACE ADMINISTRATION Reference# 80NSSC20M0043 Reference#: GR08684	47.076	4,298	-	-	-	-	-	-	-	-	4,298	-
Pass Through - NATIONAL AERONAUTICS AND SPACE ADMINISTRATION Reference# 80NSSC20M0043 Reference#: Subaward No. 19-GR06245-01	47.076	5,339	-	-	-	-	-	-	-	-	5,339	-
Pass Through - NORTH CAROLINA AGRICULTURAL AND TECHNICAL STATE UNIVERSITY Reference#: 260394A	47.076	-	60,302	-	-	-	-	-	-	-	60,302	-
Pass Through - UNIVERSITY OF DETROIT MERCY Reference#: 211371-	47.076	-	-	-	3,957	-	-	-	-	-	3,957	-
Pass Through - TEXAS A&M UNIVERSITY Reference#: M2002423	47.076	-	-	-	-	-	-	904	-	-	904	-

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	Assistance Listing Number	CSN	DRI	GBC	NSU	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - NORTH CAROLINA AGRICULTURAL AND TECHNICAL STATE UNIVERSITY Reference#: 260343B	47.076	-	-	-	-	-	-	3,663	-	-	3,663	-
Pass Through - BRIGHAM YOUNG UNIVERSITY Reference#: 22-0579	47.076	-	-	-	-	-	-	15,324	-	-	15,324	-
Pass Through - NORTH CAROLINA STATE UNIVERSITY Reference#: 2019-1755-02	47.076	-	-	-	-	-	-	44,406	-	-	44,406	-
Pass Through - UNIVERSITY OF NORTH CAROLINA AT CHAPEL HILL Reference#: 5126638	47.076	-	-	-	-	-	-	-	84,137	-	84,137	-
Pass Through - THE RESEARCH FOUNDATION FOR THE STATE UNIVERSITY OF NEW YORK ON BEHALF OF THE UNIVERSITY AT BUFFALO Reference#: R1341966	47.076	-	-	-	-	-	-	-	266,405	-	266,405	-
	47.076 Total	145,618	60,302	-	530,149	-	86,103	3,377,506	2,090,918	-	6,290,596	339,751
POLAR PROGRAMS												
Direct	**47.078 Total**	-	166,863	-	-	-	-	288,553	129,964	-	585,380	-
OFFICE OF INTERNATIONAL SCIENCE AND ENGINEERING												
Direct	47.079	-	-	-	-	-	-	356,819	179,765	-	536,584	66,022
Pass Through - TRUSTEES OF TUFTS COLLEGE, INC Reference#: 104575-00001	47.079	-	-	-	-	-	-	-	95,434	-	95,434	-
	47.079 Total	-	-	-	-	-	-	356,819	275,199	-	632,018	66,022
OFFICE OF CYBERINFRASTRUCTURE												
Direct	**47.080 Total**	-	-	-	-	-	-	-	(10,826)	-	(10,826)	-
INTEGRATIVE ACTIVITIES												
Direct	47.083	-	1,565,865	-	-	604,903	-	1,230,277	1,574,337	-	4,975,382	-

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	Assistance Listing Number	CSN	DRI	GBC	NSU	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - BIGELOW LABORATORY FOR OCEAN SCIENCES Reference#: BLOS 19-02	47.083	-	18,277	-	-	-	-	-	-	-	18,277	-
Pass Through - BIGELOW LABORATORY FOR OCEAN SCIENCES Reference#: BLOS 22-005	47.083	-	-	-	-	-	-	50,808	-	-	50,808	-
Pass Through - UNIVERSITY OF VERMONT Reference#: 33073SUB00000298	47.083	-	-	-	-	-	-	106,036	-	-	106,036	-
Pass Through - SOUTH DAKOTA SCHOOL OF MINES & TECHNOLOGY Reference#: SDSMT-UNLV 22-08	47.083	-	-	-	-	-	-	164,530	-	-	164,530	-
Pass Through - NORTH DAKOTA STATE UNIVERSITY Reference#: FAR0035386	47.083	-	-	-	-	-	-	243,019	-	-	243,019	-
Pass Through - BOISE STATE UNIVERSITY Reference#: 8220-PO126540	47.083	-	-	-	-	-	-	-	188,667	-	188,667	-
Pass Through - UNIVERSITY OF WYOMING Reference#: 1004809-UNR	47.083	-	-	-	-	-	-	-	202,598	-	202,598	-
Pass Through - UNIVERSITY OF IDAHO Reference#: CB4778-897893	47.083	-	-	-	-	-	-	-	427,735	-	427,735	-
	47.083 Total	-	1,584,142	-	-	604,903	-	1,794,670	2,393,337	-	6,377,052	-
NSF TECHNOLOGY, INNOVATION, AND PARTNERSHIPS												
Direct	47.084	35,866	3,755	-	-	-	-	-	519,941	-	559,562	6,502

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Pass Through - ARIZONA STATE UNIVERSITY Reference#: ASUB00001660	47.084	-	4,858	-	-	-	-	-	-	-	4,858	-
Pass Through - UNIVERSITY OF NEVADA, RENO Reference#: UNR-24-04	47.084	-	-	-	-	-	24,804	-	-	-	24,804	-
Pass Through - ARIZONA STATE UNIVERSITY Reference#: ASUB00001659	47.084	-	-	-	-	-	-	9,196	-	-	9,196	-
Pass Through - ARIZONA STATE UNIVERSITY Reference#: ASUB00001208	47.084	-	-	-	-	-	-	37,350	-	-	37,350	-
Pass Through - UNIVERSITY OF FLORIDA Reference#: SUB00003605	47.084	-	-	-	-	-	-	-	130,360	-	130,360	-
	47.084 Total	35,866	8,613	-	-	-	24,804	46,546	650,301	-	766,130	6,502
National Science Foundation Total		181,484	3,675,712	11,251	531,535	631,120	186,195	8,799,542	20,478,544	9,023	34,504,406	1,814,920
Small Business Administration												
SMALL BUSINESS DEVELOPMENT CENTERS												
Direct	**59.037 Total**	-	-	-	-	-	-	-	2,469	-	2,469	-
Small Business Administration Total		-	-	-	-	-	-	-	2,469	-	2,469	-
United States Environmental Protection Agency (EPA)												
SURVEYS, STUDIES, INVESTIGATIONS, TRAINING AND SPECIAL PURPOSE ACTIVITIES RELATING TO ENVIRONMENTAL JUSTICE												
Pass Through - SAN DIEGO STATE UNIVERSITY RESEARCH FOUNDATION Reference#: D10542-09 SA1032 A0 5B228A 7810	66.309	-	43,328	-	-	-	-	-	-	-	43,328	-
	66.309 Total	-	43,328	-	-	-	-	-	-	-	43,328	-
NONPOINT SOURCE IMPLEMENTATION GRANTS												
Pass Through - PYRAMID LAKE PAIUTE TRIBE Reference#: 17823	66.460	-	909	-	-	-	-	-	-	-	909	-

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	66.460 Total	-	909	-	-	-	-	-	-	-	909	-
REGIONAL WETLAND PROGRAM DEVELOPMENT GRANTS												
Pass Through - NEVADA NATURAL HERITAGE PROGRAM Reference#: 98T30101	66.461	-	94,646	-	-	-	-	-	-	-	94,646	-
	66.461 Total	-	94,646	-	-	-	-	-	-	-	94,646	-
SCIENCE TO ACHIEVE RESULTS (STAR) RESEARCH PROGRAM												
Direct	66.509	-	250,600	-	-	-	-	-	221,835	-	472,435	7,935
Pass Through - TEXAS TECH UNIVERSITY Reference#: 21J003-03	66.509	-	-	-	-	-	-	13,386	-	-	13,386	-
Pass Through - SOUTHERN NEVADA WATER AUTHORITY Reference#: 011627.0	66.509	-	-	-	-	-	-	52,170	-	-	52,170	-
Pass Through - PORTLAND STATE UNIVERSITY Reference#: 100280	66.509	-	-	-	-	-	-	-	2,212	-	2,212	-
	66.509 Total	-	389,483	-	-	-	-	65,556	224,047	-	679,086	7,935
P3 AWARD: NATIONAL STUDENT DESIGN COMPETITION FOR SUSTAINABILITY												
Direct	**66.516 Total**	-	-	-	-	-	-	19,886	-	-	19,886	-
ENVIRONMENTAL INFORMATION EXCHANGE NETWORK GRANT PROGRAM AND RELATED ASSISTANCE												
Direct	**66.608 Total**	-	-	-	-	-	-	-	-	127,959	127,959	-
POLLUTION PREVENTION GRANTS PROGRAM												
Direct	66.708	-	-	-	-	-	-	-	-	208,215	208,215	-
Pass Through - GOVERNOR'S OFFICE ON FEDERAL ASSISTANCE Reference#: GMP-2022-08	66.708	-	-	-	-	-	-	-	-	103,090	103,090	-
	66.708 Total	-	-	-	-	-	-	-	-	311,305	311,305	-
ENVIRONMENTAL EDUCATION GRANTS PROGRAM												
Pass Through - THE ENVIROLUTION, INC. Reference#: 1-DRI-EPA	66.951	-	2,492	-	-	-	-	-	-	-	2,492	-
	66.951 Total	-	2,492	-	-	-	-	-	-	-	2,492	-
United States Environmental Protection		-	391,975	-	-	-	-	85,442	224,047	439,264	1,140,728	7,935
Nuclear Regulatory Commission												

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U.S. NUCLEAR REGULATORY COMMISSION SCHOLARSHIP AND FELLOWSHIP PROGRAM												
Direct	**77.008 Total**	-	-	-	-	-	-	110,661	420,282	-	530,943	96,991
Nuclear Regulatory Commission Total		-	-	-	-	-	-	110,661	420,282	-	530,943	96,991
United States Department of Energy (DOE)												
Direct	81.000	-	7,197,790	-	-	-	-	-	-	-	7,197,790	18,966
Pass Through - LAWRENCE BERKELEY NATIONAL LABORATORY Reference#: 7735971	81.000	-	58,040	-	-	-	-	-	-	-	58,040	-
Pass Through - LAWRENCE BERKELEY NATIONAL LABORATORY Reference#: 7532679	81.000	-	107,250	-	-	-	-	-	-	-	107,250	-
Pass Through - UT-BATTELLE, LLC Reference#: CW40407	81.000	-	-	-	-	-	-	3,841	-	-	3,841	-
Pass Through - MISSION SUPPORT AND TEST SERVICES, LLC Reference#: Subcontract No. 296211, Task Order No. 302592	81.000	-	-	-	-	-	-	5,366	-	-	5,366	-
Pass Through - PACIFIC NORTHWEST NATIONAL LABORATORY Reference#: 735321	81.000	-	-	-	-	-	-	8,352	-	-	8,352	-
Pass Through - MISSION SUPPORT AND TEST SERVICES, LLC Reference#: SUB 159313: TO # 55	81.000	-	-	-	-	-	-	15,286	-	-	15,286	-
Pass Through - UNIVERSITY OF UTAH Reference#: 10069326-01-UNLV	81.000	-	-	-	-	-	-	20,140	-	-	20,140	-

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Pass Through - MISSION SUPPORT AND TEST SERVICES, LLC Reference#: Task Order No. 302086	81.000	-	-	-	-	-	-	22,692	-	-	22,692	-
Pass Through - SANDIA NATIONAL LABORATORIES Reference#: 2355384	81.000	-	-	-	-	-	-	23,038	-	-	23,038	-
Pass Through - BATTELLE ENERGY ALLIANCE, LLC Reference#: 287189	81.000	-	-	-	-	-	-	23,500	-	-	23,500	-
Pass Through - MISSION SUPPORT AND TEST SERVICES, LLC Reference#: 159313-51	81.000	-	-	-	-	-	-	27,290	-	-	27,290	-
Pass Through - MISSION SUPPORT AND TEST SERVICES, LLC Reference#: Subcontract No. 296211, Task Order No. 302414	81.000	-	-	-	-	-	-	27,802	-	-	27,802	-
Pass Through - MISSION SUPPORT AND TEST SERVICES, LLC Reference#: Task Order No. 301927	81.000	-	-	-	-	-	-	34,812	-	-	34,812	-
Pass Through - MISSION SUPPORT AND TEST SERVICES, LLC Reference#: 159313; Task Order No 52	81.000	-	-	-	-	-	-	37,274	-	-	37,274	-
Pass Through - LAWRENCE LIVERMORE NATIONAL SECURITY, LLC Reference#: B661359	81.000	-	-	-	-	-	-	43,794	-	-	43,794	-

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Pass Through - BATTELLE SAVANNAH RIVER ALLIANCE, LLC Reference#: 655457	81.000	-	-	-	-	-	-	48,430	-	-	48,430	70
Pass Through - BATTELLE SAVANNAH RIVER ALLIANCE, LLC Reference#: TOA# 658475	81.000	-	-	-	-	-	-	50,042	-	-	50,042	-
Pass Through - MISSION SUPPORT AND TEST SERVICES, LLC Reference#: TO # 54	81.000	-	-	-	-	-	-	50,130	-	-	50,130	-
Pass Through - MISSION SUPPORT AND TEST SERVICES, LLC Reference#: Subcontract No. 159313, Task Order No. 37	81.000	-	-	-	-	-	-	55,171	-	-	55,171	-
Pass Through - BATTELLE SAVANNAH RIVER ALLIANCE, LLC Reference#: TOA# 658895	81.000	-	-	-	-	-	-	63,928	-	-	63,928	-
Pass Through - MISSION SUPPORT AND TEST SERVICES, LLC Reference#: Subcontract No. 296211, Task Order No. 306904	81.000	-	-	-	-	-	-	74,536	-	-	74,536	-
Pass Through - BATTELLE SAVANNAH RIVER ALLIANCE, LLC Reference#: 0000525174	81.000	-	-	-	-	-	-	74,707	-	-	74,707	24,161
Pass Through - MISSION SUPPORT AND TEST SERVICES, LLC Reference#: 159313-45	81.000	-	-	-	-	-	-	92,023	-	-	92,023	-

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	Assistance Listing Number	CSN	DRI	GBC	NSU	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - MISSION SUPPORT AND TEST SERVICES, LLC Reference#: TO No. 301036	81.000	-	-	-	-	-	-	116,679	-	-	116,679	-
Pass Through - BATTELLE SAVANNAH RIVER ALLIANCE, LLC Reference#: TOA# 658896	81.000	-	-	-	-	-	-	121,279	-	-	121,279	-
Pass Through - BATTELLE SAVANNAH RIVER ALLIANCE, LLC Reference#: 654081	81.000	-	-	-	-	-	-	137,263	-	-	137,263	-
Pass Through - BATTELLE SAVANNAH RIVER ALLIANCE, LLC Reference#: 603085	81.000	-	-	-	-	-	-	175,081	-	-	175,081	-
Pass Through - BATTELLE SAVANNAH RIVER ALLIANCE, LLC Reference#: TOA Number: 0000603087	81.000	-	-	-	-	-	-	196,012	-	-	196,012	57,646
Pass Through - BATTELLE SAVANNAH RIVER ALLIANCE, LLC Reference#: 0000525180	81.000	-	-	-	-	-	-	209,721	-	-	209,721	-
Pass Through - BATTELLE SAVANNAH RIVER ALLIANCE, LLC Reference#: 0000603749	81.000	-	-	-	-	-	-	271,104	-	-	271,104	25,000
Pass Through - BATTELLE SAVANNAH RIVER ALLIANCE, LLC Reference#: 0000525175	81.000	-	-	-	-	-	-	274,608	-	-	274,608	-
Pass Through - BATTELLE SAVANNAH RIVER ALLIANCE, LLC Reference#: TOA Number: 0000603086	81.000	-	-	-	-	-	-	307,954	-	-	307,954	-
	81.000 Total	-	7,363,080	-	-	-	-	2,611,855	-	-	9,974,935	125,843

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	Assistance Listing Number	CSN	DRI	GBC	NSU	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
OFFICE OF SCIENCE FINANCIAL ASSISTANCE PROGRAM												
Direct	81.049	-	183,485	-	-	-	-	1,094,623	3,223,229	-	4,501,337	18,689
Pass Through - US DEPARTMENT OF ENERGY Reference#: UWSC15254	81.049	-	12,380	-	-	-	-	-	-	-	12,380	-
Pass Through - CHARLES RIVER ANALYTICS, INC. Reference#: SC2223902	81.049	-	-	-	-	-	-	7,999	-	-	7,999	-
Pass Through - UNIVERSITY OF HAWAII Reference#: MA1839	81.049	-	-	-	-	-	-	65,329	-	-	65,329	-
Pass Through - UNIVERSITY OF ARKANSAS Reference#: UA2021-223	81.049	-	-	-	-	-	-	155,303	-	-	155,303	-
Pass Through - RESEARCH FOUNDATION OF CUNY Reference#: CM00000685-00	81.049	-	-	-	-	-	-	231,409	-	-	231,409	-
Pass Through - REGENTS OF NEW MEXICO STATE UNIVERSITY Reference#: 286092-874C	81.049	-	-	-	-	-	-	-	114,757	-	114,757	-
	81.049 Total	-	195,865	-	-	-	-	1,554,663	3,337,986	-	5,088,514	18,689
UNIVERSITY COAL RESEARCH												
Direct	**81.057 Total**	-	-	-	-	-	-	-	109,401	-	109,401	-
CONSERVATION RESEARCH AND DEVELOPMENT												
Pass Through - AMERICAN BATTERY TECHNOLOGY COMPANY Reference#: SP-2300041	81.086	-	-	-	-	-	-	-	55,574	-	55,574	-
Pass Through - TYNT TECHNOLOGIES, INC. Reference#: T-DOE101	81.086	-	-	-	-	-	-	-	63,012	-	63,012	-
Direct	81.086	-	-	-	-	-	-	-	72,889	-	72,889	-

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Pass Through - AMERICAN BATTERY TECHNOLOGY COMPANY Reference#: SP-2300013	81.086	-	-	-	-	-	-	-	115,448	-	115,448	-
	81.086 Total	-	-	-	-	-	-	-	306,923	-	306,923	-
RENEWABLE ENERGY RESEARCH AND DEVELOPMENT												
Direct	81.087	-	-	-	-	-	-	15,252	922,668	-	937,920	333,323
Pass Through - NV ENERGY Reference#: 71520176	81.087	-	-	-	-	-	-	49,066	-	-	49,066	-
Pass Through - UNIVERSITY OF WISCONSIN-MADISON Reference#: 0000001019	81.087	-	-	-	-	-	-	-	34,900	-	34,900	-
Pass Through - NV ENERGY Reference#: SP-2000042	81.087	-	-	-	-	-	-	-	115,020	-	115,020	19,912
	81.087 Total	-	-	-	-	-	-	64,318	1,072,588	-	1,136,906	353,235
FOSSIL ENERGY RESEARCH AND DEVELOPMENT												
Pass Through - NEW MEXICO INSTITUTE OF MINING AND TECHNOLOGY Reference#: NM PO# P0019564	81.089	-	3,390	-	-	-	-	-	-	-	3,390	-
	81.089 Total	-	3,390	-	-	-	-	-	-	-	3,390	-
ENVIRONMENTAL REMEDIATION AND WASTE PROCESSING AND DISPOSAL												
Direct	**81.104 Total**	-	-	-	-	-	-	-	158,845	-	158,845	-
STEWARDSHIP SCIENCE GRANT PROGRAM												
Direct	81.112	-	-	-	-	-	-	168,054	462,693	-	630,747	-
Pass Through - UNIVERSITY OF ROCHESTER LABORATORY FOR LASER ENERGETICS Reference#: 417543G/UNR FAO GR510914	81.112	-	-	-	-	-	-	-	32,365	-	32,365	-

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Pass Through - UNIVERSITY OF ROCHESTER Reference#: SUB00000801 / GR534366	81.112	-	-	-	-	-	-	-	49,310	-	49,310	-
Pass Through - UNIVERSITY OF TEXAS AT AUSTIN Reference#: UTAUS-SUB00001268	81.112	-	-	-	-	-	-	-	89,720	-	89,720	-
Pass Through - UNIVERSITY OF TEXAS AT AUSTIN Reference#: UTA 18-000574	81.112	-	-	-	-	-	-	-	188,889	-	188,889	-
	81.112 Total	-	-	-	-	-	-	168,054	822,977	-	991,031	-
DEFENSE NUCLEAR NONPROLIFERATION RESEARCH												
Pass Through - DEFENSE NUCLEAR NONPROLIFERATION RESEARCH Reference#: SUB00003934	81.113	-	-	-	-	-	-	147,792	-	-	147,792	-
Pass Through - UNIVERSITY OF CALIFORNIA, BERKELEY Reference#: 00010837	81.113	-	-	-	-	-	-	280,149	-	-	280,149	-
Pass Through - MASSACHUSETTS INSTITUTE OF TECHNOLOGY Reference#: S4902-PO 385699	81.113	-	-	-	-	-	-	-	80,790	-	80,790	-
	81.113 Total	-	-	-	-	-	-	427,941	80,790	-	508,731	-
NUCLEAR ENERGY RESEARCH, DEVELOPMENT AND DEMONSTRATION												
Direct	**81.121 Total**	-	-	-	-	-	-	709,631	868,274	-	1,577,905	389,918
NATIONAL NUCLEAR SECURITY ADMINISTRATION (NNSA) MINORITY SERVING INSTITUTIONS (MSI) PROGRAM												
Direct	81.123	-	-	-	-	-	-	1,041,636	-	-	1,041,636	468,191
Pass Through - THE UNIVERSITY OF TEXAS AT SAN ANTONIO Reference#: 1000005147	81.123	-	-	-	-	-	-	101,824	-	-	101,824	-

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Pass Through - THE UNIVERSITY OF TEXAS AT SAN ANTONIO Reference#: 1000004069	81.123	-	-	-	-	-	-	239,729	-	-	239,729	-
	81.123 Total	-	-	-	-	-	-	1,383,189	-	-	1,383,189	468,191
ADVANCED RESEARCH PROJECTS AGENCY - ENERGY												
Direct	81.135	-	-	-	-	-	-	-	717,127	-	717,127	239,452
Pass Through - MICHIGAN TECHNOLOGICAL UNIVERSITY Reference#: 2204031CZ1	81.135	-	-	-	-	-	-	-	105,629	-	105,629	-
Pass Through - OREGON STATE UNIVERSITY Reference#: G0176A-B	81.135	-	-	-	-	-	-	-	99,299	-	99,299	-
	81.135 Total	-	-	-	-	-	-	-	922,055	-	922,055	239,452
LONG-TERM SURVEILLANCE AND MAINTENANCE												
Direct	**81.136 Total**	-	652,425	-	-	-	-	-	-	-	652,425	-
MINORITY ECONOMIC IMPACT												
Pass Through - ENVIRONMENTAL MANAGEMENT CONSOLIDATED BUSINESS CENTER (EMCBC) Reference#: DE-EM0005310	81.137	-	-	-	-	-	-	51,066	-	-	51,066	-
	81.137 Total	-	-	-	-	-	-	51,066	-	-	51,066	-
MANUFACTURING AND ENERGY SUPPLY CHAIN DEMONSTRATIONS AND COMMERCIAL APPLICATIONS												
Pass Through - AMERICAN BATTERY TECHNOLOGY COMPANY Reference#: SP-2200984	81.253	-	-	-	-	-	-	-	179,989	-	179,989	-
	81.253 Total	-	-	-	-	-	-	-	179,989	-	179,989	-
United States Department of Energy (DOE) Total		-	8,214,760	-	-	-	-	6,970,717	7,859,828	-	23,045,305	1,595,328
United States Department of Education (ED)												
HIGHER EDUCATION_INSTITUTIONAL AID												
Direct	**84.031 Total**	848,676	-	-	746,824	-	-	244,214	-	-	1,839,714	-
FUND FOR THE IMPROVEMENT OF POSTSECONDARY EDUCATION												

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	Assistance Listing Number	CSN	DRI	GBC	NSU	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Direct	84.116	-	364,528	-	-	-	-	-	666,869	-	1,031,397	-
Pass Through - UTAH STATE UNIVERSITY Reference#: 204625-854	84.116Z	41,191	-	-	-	-	-	-	-	-	41,191	-
	84.116 Total	41,191	364,528	-	-	-	-	-	666,869	-	1,072,588	-
GRADUATE ASSISTANCE IN AREAS OF NATIONAL NEED												
Direct	**84.200 Total**	-	-	-	-	-	-	259,522	-	-	259,522	-
INNOVATIVE APPROACHES TO LITERACY; PROMISE NEIGHBORHOODS; FULL-SERVICE COMMUNITY SCHOOLS; AND CONGRESSIONALLY DIRECTED SPENDING FOR ELEMENTARY AND SECONDARY EDUCATION COMMUNITY PROJECTS												
Direct	**84.215 Total**	-	358,280	-	746,571	-	-	398,439	-	-	1,503,290	-
EDUCATION RESEARCH, DEVELOPMENT AND DISSEMINATION												
Pass Through - PENNSYLVANIA STATE UNIVERSITY Reference#: S004393-IES	84.305	-	-	-	-	-	-	-	160,439	-	160,439	-
	84.305 Total	-	-	-	-	-	-	-	160,439	-	160,439	-
RESEARCH IN SPECIAL EDUCATION												
Pass Through - UNIVERSITY OF OREGON Reference#: 281740C	84.324	-	-	-	-	-	-	7,965	-	-	7,965	-
Direct	84.324B	-	-	-	-	-	-	116,021	-	-	116,021	21,851
	84.324 Total	-	-	-	-	-	-	123,986	-	-	123,986	21,851
SPECIAL EDUCATION - PERSONNEL DEVELOPMENT TO IMPROVE SERVICES AND RESULTS FOR CHILDREN WITH DISABILITIES												
Direct	**84.325 Total**	-	-	-	-	-	-	-	-	-	-	-
SPECIAL EDUCATION_TECHNICAL ASSISTANCE AND DISSEMINATION TO IMPROVE SERVICES AND RESULTS FOR CHILDREN WITH DISABILITIES												
Direct	**84.326 Total**	-	-	-	-	-	-	-	-	-	-	-
CHILD CARE ACCESS MEANS PARENTS IN SCHOOL												
Direct	84.335A	289,119	-	-	-	-	-	-	-	-	289,119	-
Direct	84.335S	-	-	-	50,731	-	-	-	-	-	50,731	-
Direct	84.335A	-	-	-	-	-	-	502,038	-	-	502,038	-
	84.335 Total	289,119	-	-	50,731	-	-	502,038	-	-	841,888	-
ENGLISH LANGUAGE ACQUISITION STATE GRANTS												
Direct	**84.365Z Total**	-	-	-	359,331	-	-	-	-	-	359,331	-
STRENGTHENING MINORITY-SERVING INSTITUTIONS												
Direct	**84.382 B Total**	-	-	-	-	-	-	283,209	-	-	283,209	-
INVESTING IN INNOVATION (I3) FUND												
Pass Through - WESTED Reference#: S-00019950	84.411	-	-	-	-	-	-	-	277,074	-	277,074	-
	84.411 Total	-	-	-	-	-	-	-	277,074	-	277,074	-

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	Assistance Listing Number	CSN	DRI	GBC	NSU	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
EDUCATION STABILIZATION FUND												
Direct	**84.425U Total**	-	-	-	-	-	-	-	249,637	-	249,637	-
United States Department of Education (ED)												
	Total	1,178,986	722,808	-	1,903,457	-	-	1,811,408	1,591,419	-	7,208,078	21,851
United States Department of Health and Human Services (HHS)												
ENVIRONMENTAL PUBLIC HEALTH AND EMERGENCY RESPONSE												
Pass Through - SOUTHERN NEVADA HEALTH DISTRICT Reference#: C2100042	93.070	-	-	-	-	-	-	2,426	-	-	2,426	-
Pass Through - SOUTHERN NEVADA HEALTH DISTRICT Reference#: C2100088	93.070	-	-	-	-	-	-	47,939	-	-	47,939	-
	93.070 Total	-	-	-	-	-	-	50,365	-	-	50,365	-
BIRTH DEFECTS AND DEVELOPMENTAL DISABILITIES - PREVENTION AND SURVEILLANCE												
Direct	**93.073 Total**	-	-	-	-	-	-	-	46,369	-	46,369	5,000
FAMILY SMOKING PREVENTION AND TOBACCO CONTROL ACT REGULATORY RESEARCH												
Direct	**93.077 Total**	-	581,170	-	-	-	-	-	332,150	-	913,320	122,098
FOOD AND DRUG ADMINISTRATION_RESEARCH												
Direct	**93.103 Total**	-	-	-	-	-	-	-	361,086	-	361,086	-
ENVIRONMENTAL HEALTH												
Direct	93.113	-	-	-	-	-	-	323,137	280,868	-	604,005	334,642
Pass Through - UNIVERSITY OF NEVADA, RENO Reference#: UNR-19-63	93.113	-	123,363	-	-	-	-	-	-	-	123,363	-
Pass Through - UNIVERSITY OF PENNSYLVANIA Reference#: 582722	93.113	-	-	-	-	-	-	15,093	-	-	15,093	-
Pass Through - UNIVERSITY OF PITTSBURGH Reference#: AWD00008812 (139651-1)	93.113	-	-	-	-	-	-	-	10,207	-	10,207	-
Pass Through - UNIVERSITY OF CALIFORNIA, RIVERSIDE Reference#: S1693	93.113	-	-	-	-	-	-	-	27,764	-	27,764	-

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	Assistance Listing Number	CSN	DRI	GBC	NSU	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - UNIVERSITY OF UTAH Reference#: 10069327-02-UNR/PO#U000464661	93.113	-	-	-	-	-	-	-	125,246	-	125,246	-
Pass Through - EMORY UNIVERSITY Reference#: A014136	93.113	-	-	-	-	-	-	-	141,614	-	141,614	-
Pass Through - UNIVERSITY OF UTAH Reference#: 10060076-02	93.113	-	-	-	-	-	-	-	161,289	-	161,289	-
	93.113 Total	-	123,363	-	-	-	-	338,230	746,988	-	1,208,581	334,642
ORAL DISEASES AND DISORDERS RESEARCH												
Direct	93.121	-	-	-	-	-	-	31,566	-	-	31,566	-
Pass Through - THE ADMINISTRATORS OF THE TULANE EDUCATIONAL FUND D/B/A TULANE UNIVERSITY Reference#: TUL-HSC-560780-22/23	93.121	-	-	-	-	-	-	72,963	-	-	72,963	26,159
Pass Through - PERIOMICS CARE, LLC Reference#: 50922077	93.121	-	-	-	-	-	-	88,720	-	-	88,720	25,048
	93.121 Total	-	-	-	-	-	-	193,249	-	-	193,249	51,207
CENTERS FOR RESEARCH AND DEMONSTRATION FOR HEALTH PROMOTION AND DISEASE PREVENTION												
Pass Through - THE BOARD OF TRUSTEES OF THE UNIVERSITY OF ILLINOIS Reference#: 19320	93.135	-	-	-	-	-	-	-	1,397	-	1,397	-
	93.135 Total	-	-	-	-	-	-	-	1,397	-	1,397	-
INJURY PREVENTION AND CONTROL RESEARCH AND STATE AND COMMUNITY BASED PROGRAMS												
Direct	**93.136 Total**	-	-	-	-	-	-	-	420,838	-	420,838	249,468
AIDS EDUCATION AND TRAINING CENTERS												
Pass Through - UNIVERSITY OF CALIFORNIA, SAN FRANCISCO Reference#: 11466sc	93.145	-	-	-	-	-	-	-	231,594	-	231,594	-
	93.145 Total	-	-	-	-	-	-	-	231,594	-	231,594	-

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	Assistance Listing Number	CSN	DRI	GBC	NSU	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
HUMAN GENOME RESEARCH												
Pass Through - VARIGEN BIOSCIENCES CORPORATION Reference#: 70121297	93.172	-	-	-	-	-	-	23,287	-	-	23,287	-
	93.172 Total	-	-	-	-	-	-	23,287	-	-	23,287	-
RESEARCH RELATED TO DEAFNESS AND COMMUNICATION DISORDERS												
Direct	93.173	-	-	-	-	-	-	-	1,053,714	-	1,053,714	8,286
Pass Through - OREGON HEALTH & SCIENCE UNIVERSITY Reference#: 1021055_NEVADA	93.173	-	-	-	-	-	-	-	47,946	-	47,946	-
	93.173 Total	-	-	-	-	-	-	-	1,101,660	-	1,101,660	8,286
MENTAL HEALTH RESEARCH GRANTS												
Direct	93.242	-	-	-	-	-	-	-	656,951	-	656,951	34,094
Pass Through - UNIVERSITY OF KANSAS CENTER FOR RESEARCH, INC. Reference#: FY2024-023	93.242	-	-	-	-	-	-	18,534	-	-	18,534	-
Pass Through - UNIVERSITY OF ROCHESTER Reference#: SUB00000581/URFAO:GR5 33568	93.242	-	-	-	-	-	-	25,223	-	-	25,223	-
Pass Through - UNIVERSITY OF TEXAS AT AUSTIN Reference#: UTAUS-SUB00001111	93.242	-	-	-	-	-	-	65,464	-	-	65,464	-
Pass Through - RUTGERS, THE STATE UNIVERSITY OF NEW JERSEY Reference#: 3046	93.242	-	-	-	-	-	-	-	64,362	-	64,362	-
	93.242 Total	-	-	-	-	-	-	109,221	721,313	-	830,534	34,094
SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES_PROJECTS OF REGIONAL AND NATIONAL SIGNIFICANCE												
Direct	93.243	-	-	-	-	-	-	-	720,056	-	720,056	5,977

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	Assistance Listing Number	CSN	DRI	GBC	NSU	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - SECOND JUDICIAL DISTRICT COURT Reference#: SP-1901089	93.243	-	-	-	-	-	-	-	25,582	-	25,582	-
Pass Through - NEVADA DIVISION OF CHILD AND FAMILY SERVICES Reference#: 22813	93.243	-	-	-	-	-	-	-	43,591	-	43,591	-
Pass Through - UNIVERSITY OF NORTH DAKOTA Reference#: UND0024139-S1	93.243	-	-	-	-	-	-	-	51,257	-	51,257	-
Pass Through - NEVADA DIVISION OF CHILD AND FAMILY SERVICES Reference#: DCFS20008	93.243	-	-	-	-	-	-	-	58,353	-	58,353	-
Pass Through - UNIVERSITY OF CALIFORNIA, LOS ANGELES Reference#: 2000 G VD569	93.243	-	-	-	-	-	-	-	75,123	-	75,123	-
Pass Through - NEVADA DIVISION OF CHILD AND FAMILY SERVICES Reference#: DCFS2005	93.243	-	-	-	-	-	-	-	89,069	-	89,069	-
Pass Through - UNIVERSITY OF WASHINGTON Reference#: UWSC10737	93.243	-	-	-	-	-	-	-	372,629	-	372,629	-
Pass Through - UNIVERSITY OF NORTH DAKOTA Reference#: UND0024153	93.243	-	-	-	-	-	-	-	483,785	-	483,785	-
	93.243 Total	-	-	-	-	-	-	-	1,919,445	-	1,919,445	5,977
OCCUPATIONAL SAFETY AND HEALTH PROGRAM												
Direct	93.262	-	-	-	-	-	-	111,701	-	-	111,701	20,812
Pass Through - FATHHOME INC. Reference#: 2100496	93.262	-	-	-	-	-	-	-	20,209	-	20,209	-

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	Assistance Listing Number	CSN	DRI	GBC	NSU	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - NEW MEXICO INSTITUTE OF MINING AND TECHNOLOGY Reference#: P0022014	93.262	-	-	-	-	-	-	-	91,086	-	91,086	-
	93.262 Total	-	-	-	-	-	-	111,701	111,295	-	222,996	20,812
DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS												
Direct	93.279	-	-	-	-	-	-	134,267	378,218	-	512,485	124,879
Pass Through - UNIVERSITY OF WASHINGTON Reference#: UWSC13716 PO # 66164	93.279	-	-	-	-	-	-	-	73,315	-	73,315	-
Pass Through - YALE UNIVERSITY Reference#: CON-80004868(GR122847)	93.279	-	-	-	-	-	-	-	87,781	-	87,781	-
Pass Through - UNIVERSITY OF CALIFORNIA, SAN DIEGO Reference#: 705408	93.279	-	-	-	-	-	-	-	94,902	-	94,902	-
	93.279 Total	-	-	-	-	-	-	134,267	634,216	-	768,483	124,879
DISCOVERY AND APPLIED RESEARCH FOR TECHNOLOGICAL INNOVATIONS TO IMPROVE HUMAN HEALTH												
Pass Through - NORTHWESTERN UNIVERSITY Reference#: 60068616 UNR	93.286	-	-	-	-	-	-	-	1,580	-	1,580	-
Pass Through - NORTHWESTERN UNIVERSITY Reference#: 60061527 UNR	93.286	-	-	-	-	-	-	-	18,328	-	18,328	-
	93.286 Total	-	-	-	-	-	-	-	19,908	-	19,908	-
SMALL RURAL HOSPITAL IMPROVEMENT GRANT PROGRAM												
Direct	**93.301 Total**	-	-	-	-	-	-	-	175,141	-	175,141	165,807
MINORITY HEALTH AND HEALTH DISPARITIES RESEARCH												
Direct	**93.307 Total**	-	-	-	-	-	-	-	94,363	-	94,363	-
TRANS-NIH RESEARCH SUPPORT												
Direct	93.310	-	-	-	-	-	-	610,321	-	-	610,321	49,197

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	Assistance Listing Number	CSN	DRI	GBC	NSU	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - THE NATIONAL ALLIANCE FOR HISPANIC HEALTH Reference#: PROP# 51923284	93.310	-	-	-	-	-	-	17,772	-	-	17,772	-
	93.310 Total	-	-	-	-	-	-	628,093	-	-	628,093	49,197
NATIONAL CENTER FOR ADVANCING TRANSLATIONAL SCIENCES												
Pass Through - UNIVERSITY OF ARKANSAS SYSTEM DBA THE BOARD OF TRUSTEES FOR THE UNIVERSITY OF ARKANSAS ACTING FOR AND OBO THE UNIVERSITY OF ARKANSAS FOR MEDICAL SCIENCES Reference#: 53576	93.350	-	-	-	-	-	-	48,657	-	-	48,657	-
Pass Through - UNIVERSITY OF UTAH Reference#: 10065484-04-UNR	93.350	-	-	-	-	-	-	-	51,204	-	51,204	-
	93.350 Total	-	-	-	-	-	-	48,657	51,204	-	99,861	-
RESEARCH INFRASTRUCTURE PROGRAMS												
Direct	**93.351 Total**	-	-	-	-	-	-	-	312,705	-	312,705	-
NURSING RESEARCH												
Pass Through - NEW YORK UNIVERSITY, ON BEHALF OF ITS GROSSMAN SCHOOL OF MEDICINE Reference#: 20-A1-00-1003012	93.361	-	-	-	-	-	-	-	9,969	-	9,969	-
	93.361 Total	-	-	-	-	-	-	-	9,969	-	9,969	-
ACTIVITIES TO SUPPORT STATE, TRIBAL, LOCAL AND TERRITORIAL (STLT) HEALTH DEPARTMENT RESPONSE TO PUBLIC HEALTH OR HEALTHCARE CRISES												
Direct	**93.391 Total**	-	42,201	-	-	-	-	-	-	-	42,201	-
CANCER CAUSE AND PREVENTION RESEARCH												

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Pass Through - UNIVERSITY OF PITTSBURGH Reference#: AWD00002840 (135006-2)	93.393	-	-	-	-	-	-	-	51,911	-	51,911	-
	93.393 Total	-	-	-	-	-	-	-	51,911	-	51,911	-
CANCER DETECTION AND DIAGNOSIS RESEARCH												
Pass Through - UNIVERSITY OF CONNECTICUT HEALTH CENTER Reference#: UCHC7-158969750, UCHC7-174288779-A1, UCHC7-187756519-A3	93.394	-	-	-	-	-	-	63,805	-	-	63,805	-
Pass Through - AUBURN UNIVERSITY Reference#: 24-CSSE-201412-UNVReno	93.394	-	-	-	-	-	-	-	14,009	-	14,009	-
	93.394 Total	-	-	-	-	-	-	63,805	14,009	-	77,814	-
CANCER TREATMENT RESEARCH												
Direct	93.395	-	-	-	-	-	-	33,949	-	-	33,949	-
Pass Through - VIRGINIA COMMONWEALTH UNIVERSITY Reference#: FP00018039_SA002	93.395	-	-	-	-	-	-	112,645	-	-	112,645	-
	93.395 Total	-	-	-	-	-	-	146,594	-	-	146,594	-
CANCER BIOLOGY RESEARCH												
Direct	93.396	-	-	-	-	-	-	63,064	423,264	-	486,328	46,161
Pass Through - UNIVERSITY OF CALIFORNIA, SAN FRANCISCO Reference#: 14037sc	93.396	-	-	-	-	-	-	-	80,099	-	80,099	-
	93.396 Total	-	-	-	-	-	-	63,064	503,363	-	566,427	46,161
CHILD CARE AND DEVELOPMENT BLOCK GRANT												
Pass Through - TURNING POINT, INC. Reference#: TPI-23-05	93.575	-	-	-	-	-	-	11,455	-	-	11,455	-
Pass Through - UNIVERSITY OF DELAWARE Reference#: UDR0000254	93.575	-	-	-	-	-	-	16,345	-	-	16,345	-

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93.575 Total		-	-	-	-	-	-	27,800	-	-	27,800	-
CHILDREN'S JUSTICE GRANTS TO STATES												
Pass Through - NEVADA DIVISION OF CHILD AND FAMILY SERVICES Reference#: 93643-21-004	93.643	-	-	-	-	-	-	14,218	-	-	14,218	-
93.643 Total		-	-	-	-	-	-	14,218	-	-	14,218	-
FOSTER CARE_TITLE IV-E												
Pass Through - NEVADA DIVISION OF CHILD AND FAMILY SERVICES Reference#: OSP-1700392	93.658	-	-	-	-	-	-	-	-	-	-	-
Pass Through - NEVADA DIVISION OF CHILD AND FAMILY SERVICES Reference#: 23176	93.658	-	-	-	-	-	-	-	784,543	-	784,543	-
93.658 Total		-	-	-	-	-	-	-	784,543	-	784,543	-
CARDIOVASCULAR DISEASES RESEARCH												
Direct	93.837	-	-	-	-	-	-	-	1,823,630	-	1,823,630	-
Pass Through - UNIVERSITY OF CALIFORNIA, LOS ANGELES Reference#: 1553 G IB187	93.837	-	-	-	-	-	-	-	326,521	-	326,521	-
93.837 Total		-	-	-	-	-	-	-	2,150,151	-	2,150,151	-
LUNG DISEASES RESEARCH												
Direct	93.838	-	-	-	-	-	-	-	173,827	-	173,827	-
Pass Through - UNIVERSITY OF ILLINOIS URBANA Reference#: 095108-17388	93.838	-	-	-	-	-	-	-	85,399	-	85,399	-
93.838 Total		-	-	-	-	-	-	-	259,226	-	259,226	-
ARTHRITIS, MUSCULOSKELETAL AND SKIN DISEASES RESEARCH												
Direct	93.846	-	-	-	-	-	-	-	1,188,106	-	1,188,106	168,133
Pass Through - UNIVERSITY OF WASHINGTON Reference#: UWSC10833	93.846	-	-	-	-	-	-	-	302	-	302	-

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	Assistance Listing Number	CSN	DRI	GBC	NSU	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - UNIVERSITY OF WASHINGTON Reference#: UWSC15278 / PO-0100063145	93.846	-	-	-	-	-	-	-	122,909	-	122,909	-
	93.846 Total	-	-	-	-	-	-	-	1,311,317	-	1,311,317	168,133
DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH												
Direct	93.847	-	-	-	-	-	-	-	2,094,250	-	2,094,250	23,106
Pass Through - UNIVERSITY OF IOWA Reference#: S02909-01	93.847	-	-	-	-	-	-	-	52,688	-	52,688	-
Pass Through - AUGUSTA UNIVERSITY Reference#: 36350-21	93.847	-	-	-	-	-	-	-	70,441	-	70,441	-
Pass Through - BOSTON CHILDREN'S HOSPITAL Reference#: GENFD0002406379	93.847	-	-	-	-	-	-	-	149,630	-	149,630	-
	93.847 Total	-	-	-	-	-	-	-	2,367,009	-	2,367,009	23,106
ALLERGY AND INFECTIOUS DISEASES RESEARCH												
Direct	93.853	-	-	-	-	-	-	140,650	2,236,403	-	2,377,053	46,540
Pass Through - TRUSTEES OF BOSTON UNIVERSITY Reference#: 4500004162	93.853	-	-	-	-	-	-	22,229	-	-	22,229	-
Pass Through - UNIVERSITY OF CALIFORNIA, SAN FRANCISCO Reference#: 1084 sc	93.853	-	-	-	-	-	-	-	1,068	-	1,068	-
Pass Through - UNIVERSITY OF CALIFORNIA, SAN FRANCISCO Reference#: 13050sc	93.853	-	-	-	-	-	-	-	63,643	-	63,643	-
Pass Through - UNIVERSITY OF PENNSYLVANIA Reference#: 576480-Supplement	93.853	-	-	-	-	-	-	-	68,432	-	68,432	-

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	Assistance Listing Number	CSN	DRI	GBC	NSU	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - UNIVERSITY OF PENNSYLVANIA Reference#: 576480	93.853	-	-	-	-	-	-	-	120,530	-	120,530	-
	93.853 Total	-	-	-	-	-	-	162,879	2,490,076	-	2,652,955	46,540
ALLERGY, IMMUNOLOGY AND TRANSPLANTATION RESEARCH												
Direct	93.855	-	-	-	-	-	-	416,403	1,488,614	-	1,905,017	292,772
Pass Through - UNIVERSITY OF WASHINGTON Reference#: UWSC15024	93.855	-	-	-	-	-	-	8,000	-	-	8,000	-
Pass Through - UNIVERSITY OF MASSACHUSETTS-BOSTON Reference#: B001453124	93.855	-	-	-	-	-	-	-	55,901	-	55,901	-
Pass Through - INBIOS INTL INC. Reference#: SP1900917	93.855	-	-	-	-	-	-	-	59,912	-	59,912	-
Pass Through - NATIONAL INSTITUTES OF HEALTH Reference#: 1R21AI153536-01A1	93.855	-	-	-	-	-	-	-	201,995	-	201,995	23,535
	93.855 Total	-	-	-	-	-	-	424,403	1,806,422	-	2,230,825	316,307
BIOMEDICAL RESEARCH AND RESEARCH TRAINING												
Direct	93.859	106,954	-	62,996	790,722	-	439,392	7,608,993	6,833,826	124,639	15,967,522	2,004,478
Pass Through - UNIVERSITY OF NEVADA, LAS VEGAS Reference#: GR11271	93.859	-	-	-	-	-	-	-	-	-	-	-
Pass Through - CLEVELAND CLINIC Reference#: CCF22176352	93.859	-	-	-	-	-	-	23,478	-	-	23,478	-
Pass Through - OKLAHOMA STATE UNIVERSITY CENTER FOR HEALTH SCIENCES Reference#: A23-0010-S003	93.859	-	-	-	-	-	-	48,727	-	-	48,727	-

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	Assistance Listing Number	CSN	DRI	GBC	NSU	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - CLEVELAND CLINIC Reference#: CCF22249770	93.859	-	-	-	-	-	-	52,628	-	-	52,628	-
Pass Through - CLEVELAND CLINIC Reference#: CCF22320340	93.859	-	-	-	-	-	-	60,692	-	-	60,692	-
Pass Through - ARKANSAS CHILDREN'S RESEARCH INSTITUTE Reference#: 4704-Hilpert	93.859	-	-	-	-	-	-	80,616	-	-	80,616	-
Pass Through - CLEVELAND CLINIC Reference#: CCF22128221	93.859	-	-	-	-	-	-	97,984	-	-	97,984	-
Pass Through - CLEVELAND CLINIC Reference#: CCF24555540 / CCF22237897	93.859	-	-	-	-	-	-	126,280	-	-	126,280	-
Pass Through - CLEVELAND CLINIC Reference#: CCF22128349	93.859	-	-	-	-	-	-	177,878	-	-	177,878	-
Pass Through - CLEVELAND CLINIC Reference#: CCF22238001	93.859	-	-	-	-	-	-	251,623	-	-	251,623	-
Pass Through - ARIZONA STATE UNIVERSITY Reference#: ASUB00001663	93.859	-	-	-	-	-	-	-	7,645	-	7,645	-
Pass Through - CHAPMAN UNIVERSITY Reference#: CU-500570	93.859	-	-	-	-	-	-	-	17,253	-	17,253	-
Pass Through - CORAM TECHNOLOGIES, INC. Reference#: 2000192-01	93.859	-	-	-	-	-	-	-	176,981	-	176,981	-
Pass Through - UNIVERSITY OF VERMONT Reference#: AWD00000216SUB000005 41	93.859	-	-	-	-	-	-	-	189,338	-	189,338	-
	93.859 Total	106,954	-	62,996	790,722	-	439,392	8,528,899	7,225,043	124,639	17,278,645	2,004,478
CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH												
Direct	93.865	-	-	-	-	-	-	447,001	681,091	-	1,128,092	-

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	Assistance Listing Number	CSN	DRI	GBC	NSU	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - THE BOARD OF SUPERVISORS OF LOUISIANA STATE UNIVERSITY AND A&M COLLEGE Reference#: PO-0000238937	93.865	-	-	-	-	-	-	6,136	-	-	6,136	-
Pass Through - SAAVSUS, INC. Reference#: 2300681	93.865	-	-	-	-	-	-	-	13,857	-	13,857	-
Pass Through - LUNDQUIST INSTITUTE FOR BIOMEDICAL INNOVATION AT HARBOR-UCLA MEDICAL CENTER Reference#: PO # 23005949	93.865	-	-	-	-	-	-	-	17,613	-	17,613	-
	93.865 Total	-	-	-	-	-	-	453,137	712,561	-	1,165,698	-
AGING RESEARCH												
Direct	93.866	-	-	-	-	-	-	1,703,761	2,164,367	-	3,868,128	568,402
Pass Through - UNIVERSITY OF HOUSTON Reference#: R-22-0098	93.866	-	-	-	-	-	-	1,147	-	-	1,147	-
Pass Through - CLEVELAND CLINIC Reference#: 1473-SUB	93.866	-	-	-	-	-	-	3,341	-	-	3,341	-
Pass Through - CLEVELAND CLINIC Reference#: 1488-SUB	93.866	-	-	-	-	-	-	19,189	-	-	19,189	-
Pass Through - CLEVELAND CLINIC Reference#: CCF22314141	93.866	-	-	-	-	-	-	39,836	-	-	39,836	-
Pass Through - UNIVERSITY OF SOUTHERN CALIFORNIA Reference#: 137674907	93.866	-	-	-	-	-	-	62,769	-	-	62,769	-
Pass Through - EMORY UNIVERSITY Reference#: A594682	93.866	-	-	-	-	-	-	171,416	-	-	171,416	-

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	Assistance Listing Number	CSN	DRI	GBC	NSU	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - RUTGERS, THE STATE UNIVERSITY OF NEW JERSEY Reference#: PO 25284824	93.866	-	-	-	-	-	-	-	1,744	-	1,744	-
Pass Through - INDIANA UNIVERSITY Reference#: 9981	93.866	-	-	-	-	-	-	-	16,718	-	16,718	-
Pass Through - UNIVERSITY OF FLORIDA Reference#: SUB00003976	93.866	-	-	-	-	-	-	-	20,271	-	20,271	-
	93.866 Total	-	-	-	-	-	-	2,001,459	2,203,100	-	4,204,559	568,402
VISION RESEARCH												
Direct	**93.867 Total**	-	-	-	-	-	-	-	731,277	-	731,277	80,000
United States Department of Health and Human Services (HHS) Total		106,954	746,734	62,996	790,722	-	439,392	13,523,328	29,901,649	124,639	45,696,414	4,424,594
Corporation For National And Community Service												
AMERICORPS SENIORS RETIRED AND SENIOR VOLUNTEER PROGRAM (RSVP) 94.002												
Direct	**94.002 Total**	-	-	-	-	-	-	-	104,605	-	104,605	-
Corporation for National and Community Service (CNCS) Total		-	-	-	-	-	-	-	104,605	-	104,605	-
United States Department of Homeland Security (DHS)												
HAZARD MITIGATION GRANT												
Pass Through - NEVADA DIVISION OF EMERGENCY MANAGEMENT Reference#: 2300167	97.039	-	-	-	-	-	-	-	5,950	-	5,950	-
Pass Through - NEVADA DIVISION OF EMERGENCY MANAGEMENT Reference#: 2200634	97.039	-	-	-	-	-	-	-	86,920	-	86,920	-
	97.039 Total	-	-	-	-	-	-	-	92,870	-	92,870	-
HOMELAND SECURITY GRANT PROGRAM												
Direct	**97.067 Total**	-	-	-	-	-	-	1,162	-	-	1,162	-
Homeland Security Biowatch Program												

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	Assistance Listing Number	CSN	DRI	GBC	NSU	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - Nevada Department of Health and Human Services Reference#: SG 25727	97.091	-	-	-	-	-	-	2,162	-	-	2,162	2,162
Pass Through - NEVADA DEPARTMENT OF HEALTH AND HUMAN SERVICES Reference#: SG 25211	97.091	-	-	-	-	-	-	25,819	-	-	25,819	18,000
Pass Through - NEVADA DEPARTMENT OF HEALTH AND HUMAN SERVICES Reference#: Prop#51424552	97.091	-	-	-	-	-	-	90,069	-	-	90,069	-
Pass Through - NEVADA DEPARTMENT OF HEALTH AND HUMAN SERVICES Reference#: SG 26313	97.091	-	-	-	-	-	-	1,332,989	-	-	1,332,989	18,000
	97.091 Total	-	-	-	-	-	-	1,451,039	-	-	1,451,039	38,162
NATIONAL NUCLEAR FORENSICS EXPERTISE DEVELOPMENT PROGRAM												
Direct	**97.130 Total**	-	-	-	-	-	-	410,951	-	-	410,951	165,000
United States Department of Homeland Security (DHS) Total		-	-	-	-	-	-	1,863,152	92,870	-	1,956,022	203,162
United States Agency for International Development (USAID) Total												
USAID FOREIGN ASSISTANCE FOR PROGRAMS OVERSEAS												
Direct	**98.001 Total**	-	-	-	-	-	-	-	1,118,629	-	1,118,629	61,019
United States Agency for International Development (USAID) Total		-	-	-	-	-	-	-	1,118,629	-	1,118,629	61,019
Research and Development Cluster Total		1,490,104	26,375,443	80,247	3,231,714	760,454	634,587	44,354,296	83,193,833	584,576	160,705,254	12,233,421

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	Assistance Listing Number	CSN	DRI	GBC	NSU	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
STUDENT FINANCIAL ASSISTANCE CLUSTER												
UNITED STATES DEPARTMENT OF EDUCATION												
FEDERAL SUPPLEMENTAL EDUCATIONAL OPPORTUNITY GRANTS												
Direct	**84.007 Total**	819,001	-	69,635	247,915	-	206,488	2,159,544	580,547	94,624	4,177,754	-
FEDERAL WORK-STUDY PROGRAM												
Direct	**84.033 Total**	1,048,860	-	68,932	163,978	-	203,383	2,469,932	1,016,617	54,272	5,025,974	-
FEDERAL PERKINS LOAN PROGRAM_FEDERAL CAPITAL CONTRIBUTIONS												
Direct	**84.038 Total**	-	-	-	-	-	-	361,932	733,312	-	1,095,244	-
FEDERAL PELL GRANT PROGRAM												
Direct	**84.063 Total**	39,073,864	-	3,037,111	9,445,180	-	7,851,491	59,867,380	23,060,188	3,421,503	145,756,717	-
FEDERAL DIRECT STUDENT LOANS												
Direct	**84.268 Total**	13,219,178	-	-	8,194,570	-	2,078,307	140,133,209	66,246,297	863,044	230,734,605	-
TEACHER EDUCATION ASSISTANCE FOR COLLEGE AND HIGHER EDUCATION GRANTS (TEACH GRANTS)												
Direct	**84.379 Total**	-	-	-	-	-	-	93,356	25,461	-	118,817	-
	US Department of Education Total	54,160,903	-	3,175,678	18,051,643	-	10,339,669	205,085,353	91,662,422	4,433,443	386,909,111	-
UNITED STATES DEPARTMENT OF HEALTH AND HUMAN SERVICES												
NURSE FACULTY LOAN PROGRAM (NFLP)												
Direct	**93.264 Total**	-	-	-	-	-	-	1,620,828	-	-	1,620,828	-
HEALTH PROFESSIONS STUDENT LOANS, INCLUDING PRIMARY CARE LOANS/LOANS FOR DISADVANTAGED STUDENTS												
Direct	**93.342 Total**	-	-	-	-	-	-	134,211	-	-	134,211	-
NURSING STUDENT LOANS												
Direct	**93.364 Total**	-	-	-	-	-	-	-	418,625	-	418,625	-
	US Department of Health and Human Services Total	-	-	-	-	-	-	2,286,356	418,625	-	2,704,981	-
	STUDENT FINANCIAL ASSISTANCE CLUSTER TOTAL	54,160,903	-	3,175,678	18,051,643	-	10,339,669	207,371,709	92,081,047	4,433,443	389,614,092	-

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	Assistance Listing Number	CSN	DRI	GBC	NSU	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
UNITED STATES DEPARTMENT OF AGRICULTURE (USDA)												
SNAP CLUSTER												
STATE ADMINISTRATIVE MATCHING GRANTS FOR THE SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM												
Direct	10.561	1,542	-	-	-	-	-	-	-	1,279	2,821	-
Pass Through - ASSOCIATION OF COMMUNITY COLLEGE TRUSTEES Reference#: N/A	10.561	-	-	-	-	2,672	-	-	-	-	2,672	-
Pass Through - NEVADA DIVISION OF WELFARE AND SUPPORTIVE SERVICES Reference#: ET2305	10.561	-	-	-	-	44,600	-	-	-	-	44,600	-
Pass Through - NEVADA DIVISION OF WELFARE AND SUPPORTIVE SERVICES Reference#: ET2405	10.561	-	-	-	-	45,015	-	-	-	-	45,015	-
Pass Through - NEVADA DIVISION OF WELFARE AND SUPPORTIVE SERVICES Reference#: ET1903	10.561	-	-	-	-	-	14	-	-	-	14	-
Pass Through - NEVADA DIVISION OF WELFARE AND SUPPORTIVE SERVICES Reference#: ET2103	10.561	-	-	-	-	-	486	-	-	-	486	-
Pass Through - NEVADA DIVISION OF WELFARE AND SUPPORTIVE SERVICES Reference#: Ed2301	10.561	-	-	-	-	-	-	-	98,225	-	98,225	-
Pass Through - NEVADA DIVISION OF WELFARE AND SUPPORTIVE SERVICES Reference#: Ed2302	10.561	-	-	-	-	-	-	-	314,174	-	314,174	9,069
Pass Through - NEVADA DIVISION OF WELFARE AND SUPPORTIVE SERVICES Reference#: Ed2402	10.561	-	-	-	-	-	-	-	1,666,236	-	1,666,236	248,879
Pass Through - NEVADA DIVISION OF WELFARE AND SUPPORTIVE SERVICES Reference#: ET1802	10.561	-	-	-	-	-	-	-	-	11,893	11,893	-
	10.561 Total	1,542	-	-	-	92,287	500	-	2,078,635	13,172	2,186,136	257,948
	SNAP Cluster Total	1,542	-	-	-	92,287	500	-	2,078,635	13,172	2,186,136	257,948
CHILD NUTRITION CLUSTER												
SPECIAL MILK PROGRAM FOR CHILDREN									-	-		
Pass Through - NEVADA DEPARTMENT OF EDUCATION Reference#: N/A	10.556	-	-	-	-	-	2,340	-	-	-	2,340	-

Pass Through - NEVADA DEPARTMENT OF AGRICULTURE Reference#: M-1022-00-10	10.556	-	-	-	-	-	-	3,321	-	-	3,321	-
Pass Through - NEVADA DEPARTMENT OF AGRICULTURE Reference#: M-102300-10	10.556	-	-	-	-	-	-	-	-	1,541	1,541	-
	10.556 Total	-	-	-	-	-	2,340	3,321	-	1,541	7,202	-
SUMMER FOOD SERVICE PROGRAM FOR CHILDREN												
Pass Through - NEVADA DEPARTMENT OF AGRICULTURE Reference#: 0251 - 2024	10.559	-	-	-	-	-	-	-	268	-	268	
Pass Through - NEVADA DEPARTMENT OF AGRICULTURE Reference#: Agreement# 02051	10.559	-	-	-	-	-	-	-	1,580	-	1,580	
	10.559 Total	-	-	-	-	-	-	-	1,848	-	1,848	-
Child Nutrition Cluster Total		-	-	-	-	-	2,340	3,321	1,848	1,541	9,050	-
AGRICULTURAL RESEARCH_BASIC AND APPLIED RESEARCH												
Direct	**10.001 Total**	-	-	-	-	-	-	-	66,319	-	66,319	-
MARKET PROTECTION AND PROMOTION												
Pass Through - CCOF FOUNDATION Reference#: 2300871	10.163	-	-	-	-	-	-	-	31,226	-	31,226	-
	10.163 Total	-	-	-	-	-	-	-	31,226	-	31,226	-
WHOLESALE FARMERS AND ALTERNATIVE MARKET DEVELOPMENT												
Pass Through - CCOF FOUNDATION Reference#: 2300871	10.164	-	-	-	-	-	-	-	31,639	-	31,639	-
	10.164 Total	-	-	-	-	-	-	-	31,639	-	31,639	-
SPECIALTY CROP BLOCK GRANT PROGRAM - FARM BILL												
Pass Through - NEVADA DEPARTMENT OF AGRICULTURE Reference#: AMS22-04	10.170	-	-	-	-	-	-	-	25,528	-	25,528	-
	10.170 Total	-	-	-	-	-	-	-	25,528	-	25,528	-
FARMERS MARKET AND LOCAL FOOD PROMOTION PROGRAM												
Direct	**10.175 Total**	-	-	-	-	-	-	-	201,428	-	201,428	-
REGIONAL FOOD SYSTEM PARTNERSHIPS												
Direct	**10.177 Total**	-	-	-	-	-	-	-	72,273	-	72,273	-
SUSTAINABLE AGRICULTURE RESEARCH AND EDUCATION												
Pass Through - MONTANA STATE UNIVERSITY Reference#: G204-22-W7905	10.215	-	-	-	-	-	-	-	6,654	-	6,654	-

Pass Through - MONTANA STATE UNIVERSITY Reference#: G255-23-W9987	10.215	-	-	-	-	-	-	-	15,555	-	15,555	-
Pass Through - MONTANA STATE UNIVERSITY Reference#: G291-22-W7905	10.215	-	-	-	-	-	-	-	26,445	-	26,445	-
Pass Through - MONTANA STATE UNIVERSITY Reference#: G301-23-W9988	10.215	-	-	-	-	-	-	-	28,139	-	28,139	-
	10.215 Total	-	-	-	-	-	-	-	76,793	-	76,793	-
AGRICULTURE AND FOOD RESEARCH INITIATIVE (AFRI)												
Direct	10.310	-	-	-	-	-	-	-	198,762	-	198,762	-
Pass Through - OREGON STATE UNIVERSITY Reference#: C0597B-A	10.310	-	-	-	-	-	-	-	101,850	-	101,850	-
	10.310 Total	-	-	-	-	-	-	-	300,612	-	300,612	-
CROP PROTECTION AND PEST MANAGEMENT COMPETITIVE GRANTS PROGRAM												
Direct	**10.329 Total**	-	-	-	-	-	-	-	150,449	-	150,449	-
RURAL BUSINESS DEVELOPMENT GRANT												
	10.351 Total	-	-	-	-	-	-	-	23,763	-	23,763	-
OUTREACH AND ASSISTANCE FOR SOCIALLY DISADVANTAGED AND VETERAN FARMERS AND RANCHERS												
Direct	**10.443 Total**	-	-	-	-	-	-	-	122,227	-	122,227	5,964
RISK MANAGEMENT EDUCATION PARTNERSHIPS												
Direct	**10.460 Total**	-	-	-	-	-	-	-	212,841	-	212,841	-
COOPERATIVE EXTENSION SERVICE												
Direct	10.500	-	-	-	-	-	-	-	1,200,924	-	1,200,924	1,372
Pass Through - PENNSYLVANIA STATE UNIVERSITY Reference#: S000705-UM	10.500	-	-	-	-	-	-	-	12,784	-	12,784	-
Pass Through - PENNSYLVANIA STATE UNIVERSITY Reference#: S004822-MU	10.500	-	-	-	-	-	-	-	32,043	-	32,043	-
Pass Through - WASHINGTON STATE UNIVERSITY Reference#: 140322 SPC004036	10.500	-	-	-	-	-	-	-	50,717	-	50,717	-
Pass Through - UNIVERSITY OF CALIFORNIA, DAVIS Reference#: SA19-4575-01	10.500	-	-	-	-	-	-	-	161,639	-	161,639	-
	10.500 Total	-	-	-	-	-	-	-	1,458,107	-	1,458,107	1,372
EXPANDED FOOD AND NUTRITION EDUCATION PROGRAM												
Direct	**10.514 Total**	-	-	-	-	-	-	-	318,197	-	318,197	-
RENEWABLE RESOURCES EXTENSION ACT												
Direct	**10.515 Total**	-	-	-	-	-	-	-	44,590	-	44,590	-
AGRICULTURE RISK MANAGEMENT EDUCATION PARTNERSHIPS COMPETITIVE GRANTS PROGRAM												
Pass Through - WASHINGTON STATE UNIVERSITY Reference#: 143012 WSU001113 PO143012 SPC005466	10.520	-	-	-	-	-	-	-	32,434	-	32,434	-
	10.520 Total	-	-	-	-	-	-	-	32,434	-	32,434	-

FARM AND RANCH STRESS ASSISTANCE NETWORK COMPETITIVE GRANTS PROGRAM												
Pass Through - NEVADA DIVISION OF PUBLIC AND BEHAVIORAL HEALTH Reference#: WO 6715	10.525	-	-	-	-	-	-	-	23,553	-	23,553	-
Pass Through - WASHINGTON STATE UNIVERSITY Reference#: 139244 SPC002807	10.525	-	-	-	-	-	-	-	42,580	-	42,580	-
	10.525 Total	-	-	-	-	-	-	-	66,133	-	66,133	-
NEW BEGINNINGS FOR TRIBAL STUDENTS												
Direct	10.527	-	-	-	-	-	-	-	81,874	-	81,874	-
Direct	10.527	-	-	-	-	-	-	-	95,677	-	95,677	-
	10.527 Total	-	-	-	-	-	-	-	177,551	-	177,551	-
CHILD AND ADULT CARE FOOD PROGRAM												
Pass Through - NEVADA DEPARTMENT OF AGRICULTURE Reference#: 7NV300AG3	10.558	-	-	-	3,660	-	-	-	-	-	3,660	-
Pass Through - NEVADA DEPARTMENT OF AGRICULTURE Reference#: 02051 - 2023	10.558	-	-	-	-	-	-	-	14,805	-	14,805	-
Pass Through - NEVADA DEPARTMENT OF AGRICULTURE Reference#: 7NV300AG3	10.558	-	-	-	-	-	-	-	24,097	-	24,097	-
Pass Through - NEVADA DEPARTMENT OF AGRICULTURE Reference#: 7NV300AG3	10.558	-	-	-	-	-	-	-	60,374	-	60,374	-
	10.558 Total	-	-	-	3,660	-	-	-	99,276	-	102,936	-
COOPERATIVE FORESTRY ASSISTANCE												
Pass Through - NEVADA DIVISION OF FORESTRY Reference#: LSR16 UF 23-001	10.664	-	-	-	-	-	-	7,642	-	-	7,642	-
Pass Through - NEVADA DIVISION OF FORESTRY Reference#: CPG23 24-002	10.664	-	-	-	-	-	-	-	11,170	-	11,170	-
Pass Through - NEVADA DIVISION OF FORESTRY Reference#: LSR22 23-001	10.664	-	-	-	-	-	-	-	14,645	-	14,645	-
Pass Through - NEVADA DIVISION OF FORESTRY Reference#: CPG23 24-001	10.664	-	-	-	-	-	-	-	39,089	-	39,089	-
	10.664 Total	-	-	-	-	-	-	7,642	64,904	-	72,546	-
URBAN AND COMMUNITY FORESTRY PROGRAM												
Direct	**10.675 Total**	-	-	-	-	-	-	12,999	-	-	12,999	-
INTERNATIONAL FORESTRY PROGRAMS												
Direct	**10.684 Total**	-	-	-	-	-	-	-	11,418	-	11,418	-
DISTANCE LEARNING AND TELEMEDICINE LOANS AND GRANTS												

Direct	**10.855 Total**	-	-	-	-	-	-	-	195,332	376,040	571,372	-
RURAL ENERGY FOR AMERICA PROGRAM												
Direct	**10.868 Total**	-	-	-	-	-	-	-	23,350	-	23,350	-
SOIL AND WATER CONSERVATION												
Pass Through - UNIVERSITY OF WYOMING Reference#: 1005711	10.902	-	-	-	-	-	-	-	17,185	-	17,185	-
	10.902 Total	-	-	-	-	-	-	-	17,185	-	17,185	-
United States Department of Agriculture (USDA) Total		1,542	-	-	3,660	92,287	2,840	23,962	5,904,058	390,753	6,419,102	265,284

Nevada System of Higher Education
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	Assistance Listing Number	CSN	DRI	GBC	NSU	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
UNITED STATES DEPARTMENT OF COMMERCE												
ECONOMIC DEVELOPMENT CLUSTER												
ECONOMIC ADJUSTMENT ASSISTANCE												
Direct	11.307	-	-	-	-	-	-	935,604	-	-	935,604	163,799
Pass Through - NEVADAWORKS Reference#: GJC-22-Tuition	11.307	-	-	-	-	-	97,048	-	-	-	97,048	-
Pass Through - NEVADAWORKS Reference#: GJC-22-TMCC	11.307	-	-	-	-	-	159,312	-	-	-	159,312	-
Pass Through - NEVADA GOVERNOR'S OFFICE OF ECONOMIC DEVELOPMENT Reference#: 20623228	11.307	-	-	-	-	-	-	79,227	-	-	79,227	-
Pass Through - NEVADAWORKS Reference#: GJC-22-NVIE	11.307	-	-	-	-	-	-	-	274,769	-	274,769	-
	11.307 Total	-	-	-	-	-	256,360	1,014,831	274,769	-	1,545,960	163,799
Economic Development Cluster Total		-	-	-	-	-	256,360	1,014,831	274,769	-	1,545,960	163,799
BUILD TO SCALE												
Direct	**11.024 Total**	-	-	-	-	-	-	91,084	-	-	91,084	-
CONNECTING MINORITY COMMUNITIES PILOT PROGRAM												
Direct	**11.028 Total**	127,345	-	-	-	-	-	-	-	-	127,345	-
2023 MBDA CAPITAL READINESS PROGRAM												
Direct	**11.034 Total**	65,230	-	-	-	-	-	-	-	-	65,230	21,490
MANUFACTURING EXTENSION PARTNERSHIP												
Direct	11.611	-	-	-	-	-	-	-	1,247,291	-	1,247,291	-
Pass Through - OREGON MANUFACTURING EXTENSION PARTNERSHIP, INC. Reference#: NVIE-09-01-20	11.611	-	-	-	-	-	-	-	31,295	-	31,295	-
	11.611 Total	-	-	-	-	-	-	-	1,278,586	-	1,278,586	-

United States Department of Commerce (DOC) Total	192,575	-	-	-	-	256,360	1,105,915	1,553,355	-	3,108,205	185,289

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	Assistance Listing Number	CSN	DRI	GBC	NSU	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
UNITED STATES DEPARTMENT OF DEFENSE (DOD)												
LANGUAGE GRANT PROGRAM												
Direct	**12.900 Total**	-	-	-	-	-	-	-	59,982	-	59,982	-
GENCYBER GRANTS PROGRAM												
Direct	**12.903 Total**	-	-	-	-	-	-	83,128	-	-	83,128	-
CYBERSECURITY CORE CURRICULUM												
Direct	**12.905 Total**	-	-	-	-	-	-	615,957	-	-	615,957	-
United States Department of Defense (DOD) Total		-	-	-	-	-	-	699,085	59,982	-	759,067	-

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	Assistance Listing Number	CSN	DRI	GBC	NSU	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
UNITED STATES DEPARTMENT OF THE INTERIOR (DOI)												
FISH AND WILDLIFE CLUSTER												
WILDLIFE RESTORATION AND BASIC HUNTER EDUCATION												
Pass Through - NEVADA DEPARTMENT OF WILDLIFE Reference#: SG21-11	15.611	-	-	-	-	-	-	-	(1,611)	-	(1,611)	-
Pass Through - NEVADA DEPARTMENT OF WILDLIFE Reference#: SG-23-19	15.611	-	-	-	-	-	-	-	3,524	-	3,524	-
Pass Through - NEVADA DEPARTMENT OF WILDLIFE Reference#: SG-23-14	15.611	-	-	-	-	-	-	-	17,274	-	17,274	-
Pass Through - NEVADA DEPARTMENT OF WILDLIFE Reference#: SG24-12	15.611	-	-	-	-	-	-	-	24,349	-	24,349	-
Pass Through - NEVADA DEPARTMENT OF WILDLIFE Reference#: SG23-11	15.611	-	-	-	-	-	-	-	30,000	-	30,000	30,000
Pass Through - NEVADA DEPARTMENT OF WILDLIFE Reference#: SG24-02	15.611	-	-	-	-	-	-	-	59,000	-	59,000	59,000
Pass Through - NEVADA DEPARTMENT OF WILDLIFE Reference#: SG-24-05	15.611	-	-	-	-	-	-	-	120,000	-	120,000	120,000
Pass Through - OREGON DEPARTMENT OF FISH & WILDLIFE Reference#: 351-20	15.611	-	-	-	-	-	-	-	129,774	-	129,774	-

Pass Through - NEVADA DEPARTMENT OF WILDLIFE Reference#: SG24-03	15.611	-	-	-	-	-	-	-	175,000	-	175,000	175,000
Pass Through - NORTH DAKOTA GAME & FISH DEPARTMENT Reference#: ND W-68-R-10	15.611	-	-	-	-	-	-	-	178,300	-	178,300	-
Pass Through - NEVADA DEPARTMENT OF WILDLIFE Reference#: SG24-06	15.611	-	-	-	-	-	-	-	240,000	-	240,000	240,000
	15.611 Total	-	-	-	-	-	-	-	975,610	-	975,610	624,000
Fish and Wildlife Cluster Total		-	-	-	-	-	-	-	975,610	-	975,610	624,000
BLM FUELS MANAGEMENT AND COMMUNITY FIRE ASSISTANCE PROGRAM ACTIVITIES												
Direct	**15.228 Total**	-	-	-	-	-	-	-	370,913	-	370,913	-
SOUTHERN NEVADA PUBLIC LAND MANAGEMENT												
Pass Through - TAHOE RESOURCE CONSERVATION DISTRICT Reference#: 2300860	15.235	-	-	-	-	-	-	-	57,159	-	57,159	-
	15.235 Total	-	-	-	-	-	-	-	57,159	-	57,159	-
AQUATICS RESOURCES MANAGEMENT												
Direct	**15.244 Total**	-	-	-	-	-	-	-	69,437	-	69,437	-
ENDANGERED SPECIES RECOVERY IMPLEMENTATION												
Direct	**15.657 Total**	-	-	-	-	-	-	-	2,711	-	2,711	-
CANDIDATE SPECIES CONSERVATION												
Direct	**15.660 Total**	-	-	-	-	-	-	-	9,095	-	9,095	-
COOPERATIVE ECOSYSTEM STUDIES UNITS												
Direct	**15.678 Total**	-	-	-	-	-	-	-	173,427	-	173,427	-
COOPERATIVE RESEARCH AND TRAINING PROGRAMS – RESOURCES OF THE NATIONAL PARK SYSTEM												
Direct	**15.945 Total**	-	-	-	-	-	-	-	12,713	-	12,713	-
RADIUM REMEDIATION AT LAND-GRANT UNIVERSITIES												
Direct	**15.982 Total**	-	-	-	-	-	-	-	109,605	-	109,605	-
United States Department of the Interior (DOI) Total		-	-	-	-	-	-	-	1,780,670	-	1,780,670	624,000

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	Assistance Listing Number	CSN	DRI	GBC	NSU	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
UNITED STATES DEPARTMENT OF JUSTICE (DOJ)												
GRANTS TO REDUCE DOMESTIC VIOLENCE, DATING VIOLENCE, SEXUAL ASSAULT, AND STALKING ON CAMPUS												
Direct	**16.525 Total**	-	-	-	-	-	-	-	92,553	-	92,553	-
NATIONAL INSTITUTE OF JUSTICE RESEARCH, EVALUATION, AND DEVELOPMENT PROJECT GRANTS												
Direct	**16.560 Total**	-	-	-	-	-	-	-	40,915	-	40,915	-
CRIME VICTIM ASSISTANCE												
Pass Through - NEVADA DIVISION OF CHILD AND FAMILY SERVICES Reference#: 16575-21-049	16.575	-	-	-	-	-	-	73,378	-	-	73,378	-
Pass Through - NEVADA DIVISION OF CHILD AND FAMILY SERVICES Reference#: 16575-20-142	16.575	-	-	-	-	-	-	-	36,630	-	36,630	-
Pass Through - NEVADA DIVISION OF CHILD AND FAMILY SERVICES Reference#: 16575-21-051	16.575	-	-	-	-	-	-	-	55,612	-	55,612	-
Pass Through - NEVADA DEPARTMENT OF HEALTH AND HUMAN SERVICES Reference#: 16575-21-050	16.575	-	-	-	-	-	-	-	57,914	-	57,914	-
Pass Through - NEVADA DIVISION OF CHILD AND FAMILY SERVICES Reference#: 16575-20-143	16.575	-	-	-	-	-	-	-	60,763	-	60,763	-
	16.575 Total	-	-	-	-	-	-	73,378	210,919	-	284,297	-
VIOLENCE AGAINST WOMEN FORMULA GRANTS												
Pass Through - NEVADA OFFICE OF THE ATTORNEY GENERAL Reference#: 2024-VAWA-37	16.588	-	-	-	-	-	-	-	316	-	316	-
Pass Through - NEVADA OFFICE OF THE ATTORNEY GENERAL Reference#: 2022-VAWA-43	16.588	-	-	-	-	-	-	-	468	-	468	-
Pass Through - NEVADA OFFICE OF THE ATTORNEY GENERAL Reference#: 2023-VAWA-57	16.588	-	-	-	-	-	-	-	7,000	-	7,000	-
Pass Through - NEVADA OFFICE OF THE ATTORNEY GENERAL Reference#: 2023-VAWA-43	16.588	-	-	-	-	-	-	-	14,111	-	14,111	-
	16.588 Total	-	-	-	-	-	-	-	21,895	-	21,895	-
BULLETPROOF VEST PARTNERSHIP PROGRAM												

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	Assistance Listing Number	CSN	DRI	GBC	NSU	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - NEVADA OFFICE OF CRIMINAL JUSTICE ASSISTANCE Reference#: 21-BVP-01	16.607	-	-	-	-	-	-	5,754	-	-	5,754	-
Pass Through - NEVADA OFFICE OF CRIMINAL JUSTICE ASSISTANCE Reference#: 22-BVP-02	16.607	-	-	-	-	-	-	-	1,826	-	1,826	-
	16.607 Total	-	-	-	-	-	-	5,754	1,826	-	7,580	-
PUBLIC SAFETY PARTNERSHIP AND COMMUNITY POLICING GRANTS												
Direct	**16.710 Total**	-	-	-	-	-	-	179,207	32,823	-	212,030	4,956
EDWARD BYRNE MEMORIAL JUSTICE ASSISTANCE GRANT PROGRAM												
Pass Through - CITY OF RENO POLICE DEPARTMENT-NV Reference#: SP-1900582	16.738	-	-	-	-	-	-	-	968	-	968	-
Pass Through - NEVADA DEPARTMENT OF PUBLIC SAFETY Reference#: 20-JAG-39	16.738	-	-	-	-	-	-	-	8,852	-	8,852	-
	16.738 Total	-	-	-	-	-	-	-	9,820	-	9,820	-
SECOND CHANCE ACT REENTRY INITIATIVE												
Pass Through - WASHOE COUNTY, NV Reference#: O-BJA-2023-171537_2400368	16.812	-	-	-	-	-	-	-	25,577	-	25,577	-
	16.812 Total	-	-	-	-	-	-	-	25,577	-	25,577	-
BYRNE CRIMINAL JUSTICE INNOVATION PROGRAM												
Pass Through - INTERNATIONAL ASSOCIATION OF CHIEFS OF POLICE Reference#: 2018-BJ-BX-K035	16.817	-	-	-	-	-	-	42,349	-	-	42,349	-
	16.817 Total	-	-	-	-	-	-	42,349	-	-	42,349	-
COMPREHENSIVE OPIOID, STIMULANT, AND OTHER SUBSTANCES USE PROGRAM												
Pass Through - PARTNERSHIP CARSON CITY Reference#: 2300865	16.838	-	-	-	-	-	-	-	95,273	-	95,273	-
Pass Through - NEVADA OFFICE OF THE ATTORNEY GENERAL Reference#: 2021-COSSAP-01	16.838	-	-	-	-	-	-	-	152,184	-	152,184	-
	16.838 Total	-	-	-	-	-	-	-	247,457	-	247,457	-
STOP SCHOOL VIOLENCE												
Pass Through - NEVADA DEPARTMENT OF EDUCATION Reference#: 27193	16.839	-	-	-	-	-	-	-	218,222	-	218,222	-
	16.839 Total	-	-	-	-	-	-	-	218,222	-	218,222	-

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	Assistance Listing Number	CSN	DRI	GBC	NSU	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
United States Department of Justice (DOJ) Total		-	-	-	-	-	-	300,688	902,007	-	1,202,695	4,956

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	Assistance Listing Number	CSN	DRI	GBC	NSU	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
UNITED STATES DEPARTMENT OF LABOR												
WIOA CLUSTER												
WIOA ADULT PROGRAM												
Direct	17.258	92,730	-	-	-	-	-	-	-	-	92,730	-
Pass Through - NEVADA DEPARTMENT OF EMPLOYMENT, TRAINING & REHABILITATION Reference#: PY24-GR-UNLV-CBER	17.258	-	-	-	-	-	-	1,799	-	-	1,799	-
Pass Through - NEVADA GOVERNOR'S OFFICE OF WORKFORCE INNOVATION Reference#: NPWR24-208.AM1	17.258	-	-	-	-	-	-	73,360	-	-	73,360	-
Pass Through - NEVADA DEPARTMENT OF EMPLOYMENT, TRAINING & REHABILITATION Reference#: PY23-GR-Leaderverse.AM#3	17.258	-	-	-	-	-	-	80,933	-	-	80,933	-
Pass Through - NEVADA GOVERNOR'S OFFICE OF WORKFORCE INNOVATION Reference#: NPWR002	17.258	-	-	-	-	-	-	-	15,135	-	15,135	-
Pass Through - GOVERNOR'S OFFICE ON WORKFORCE INNOVATION Reference#: NPWR24-201	17.258	-	-	-	-	-	-	-	48,658	-	48,658	-
Pass Through - NEVADA GOVERNOR'S OFFICE OF WORKFORCE INNOVATION Reference#: NPWR24-204	17.258	-	-	-	-	-	-	-	58,244	-	58,244	-
Pass Through - NEVADA DEPARTMENT OF EMPLOYMENT, TRAINING & REHABILITATION Reference#: CETS #27361	17.258	-	-	-	-	-	-	-	-	40,000	40,000	-
	17.258 Total	92,730	-	-	-	-	-	156,092	122,037	40,000	410,859	-
WIOA DISLOCATED WORKER FORMULA GRANTS												

Pass Through - NEVADA GOVERNOR'S OFFICE OF WORKFORCE INNOVATION Reference#: NPWR24-203	17.278	-	-	-	-	-	-	5,954	-	-	5,954	-
Pass Through - NEVADA GOVERNOR'S OFFICE OF WORKFORCE INNOVATION Reference#: NPWR24-206	17.278	-	-	-	-	-	-	34,759	-	-	34,759	-
	17.278 Total	-	-	-	-	-	-	40,713	-	40,000	80,713	-
	WIOA Cluster Total	92,730	-	-	-	-	-	196,805	122,037	40,000	451,572	-
EQUITABLE SHARING PROGRAM												
Pass Through - HEALTHCARE CAREER ADVANCEMENT PROGRAM Reference#: N/A	17.000	-	-	-	-	11,573	-	-	-	-	11,573	-
	17.000 Total	-	-	-	-	11,573	-	-	-	-	11,573	-
H-1B JOB TRAINING GRANTS												
Direct	17.268	-	-	-	-	-	41,948	-	-	-	41,948	-
Pass Through - WEST LOS ANGELES COLLEGE Reference#: 4500280545	17.268	-	-	-	-	-	434,890	-	-	-	434,890	-
	17.268 Total	-	-	-	-	-	476,838	-	-	-	476,838	-
WORKFORCE INNOVATION FUND												
Pass Through - NEVADA DEPARTMENTOF EMPLOYMENT, TRAINING & REHABILITATION Reference#: 3580-24-ESD	17.283	-	-	-	-	-	-	-	-	74,837	74,837	-
Pass Through - NEVADA DEPARTMENT OF EMPLOYMENT, TRAINING & REHABILITATION Reference#: 3733-28-ESD #27383	17.283	-	-	-	-	-	-	-	-	89,131	89,131	-
	17.283 Total	-	-	-	-	-	-	-	-	163,968	163,968	-
REGISTERED APPRENTICESHIP												
Direct	**17.285 Total**	-	-	-	-	14,982	-	-	-	-	14,982	7,341
COMMUNITY PROJECT FUNDING/CONGRESSIONALLY DIRECTED SPENDING												
Direct	**17.289 Total**	-	-	-	-	-	-	-	-	315,271	315,271	-
BROOKWOOD-SAGO GRANT												
Direct	**17.603 Total**	-	37,302	-	-	-	-	-	-	-	37,302	1,440
United States Department of Labor (DOL) Total		92,730	37,302	-	-	26,555	476,838	196,805	122,037	519,239	1,471,506	8,781

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	Assistance Listing Number	CSN	DRI	GBC	NSU	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
UNITED STATES DEPARTMENT OF STATE (DOS)												
ACADEMIC EXCHANGE PROGRAMS - UNDERGRADUATE PROGRAMS												
Direct	**19.009 Total**	7,009	-	-	-	-	-	-	-	-	7,009	-
PUBLIC DIPLOMACY PROGRAMS												
Direct	**19.040 Total**	18,160	-	-	-	-	-	-	-	-	18,160	-
United States Department of State (DOS) Total		25,169	-	-	-	-	-	-	-	-	25,169	-

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

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	Assistance Listing Number	CSN	DRI	GBC	NSU	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
UNITED STATES DEPARTMENT OF TRANSPORTATION												
TRANSIT SERVICES PROGRAMS CLUSTER												
ENHANCED MOBILITY OF SENIORS AND INDIVIDUALS WITH DISABILITIES												
Pass Through - WASHOE COUNTY REGIONAL TRANSPORTATION COMMISSION Reference#: SP2100803	20.513	-	-	-	-	-	-	-	53,045	-	53,045	-
	20.513 Total	-	-	-	-	-	-	-	53,045	-	53,045	-
Transit Services Programs Cluster Total		-	-	-	-	-	-	-	53,045	-	53,045	-
HIGHWAY SAFETY CLUSTER												
STATE AND COMMUNITY HIGHWAY SAFETY												
Pass Through - NEVADA OFFICE OF TRAFFIC SAFETY Reference#: JF-2022-UNLV-00031	20.600	-	-	-	-	-	-	(18)	-	-	(18)	-
Pass Through - NEVADA OFFICE OF TRAFFIC SAFETY Reference#: JF-2023-UNLV-00017	20.600	-	-	-	-	-	-	968	-	-	968	-
Pass Through - NEVADA OFFICE OF TRAFFIC SAFETY Reference#: TS-2023-UNLV-00178	20.600	-	-	-	-	-	-	1,548	-	-	1,548	-
Pass Through - NEVADA OFFICE OF TRAFFIC SAFETY Reference#: JF-2024-UNLV-00050	20.600	-	-	-	-	-	-	3,250	-	-	3,250	-
Pass Through - NEVADA OFFICE OF TRAFFIC SAFETY Reference#: TS-2023-UNLV-00059	20.600	-	-	-	-	-	-	8,874	-	-	8,874	-
Pass Through - NEVADA OFFICE OF TRAFFIC SAFETY Reference#: TS-2024-UNLV-00221	20.600	-	-	-	-	-	-	9,196	-	-	9,196	-

Pass Through - NEVADA OFFICE OF TRAFFIC SAFETY Reference#: TS-2023-UNLV-00125	20.600	-	-	-	-	-	-	75,677	-	-	75,677	-
Pass Through - NEVADA OFFICE OF TRAFFIC SAFETY Reference#: TS-2023-UNLV-00116	20.600	-	-	-	-	-	-	102,144	-	-	102,144	-
Pass Through - NEVADA DEPARTMENT OF PUBLIC SAFETY Reference#: JF-2024-UNR-00013	20.600	-	-	-	-	-	-	-	3,487	-	3,487	-
Pass Through - NEVADA OFFICE OF TRAFFIC SAFETY Reference#: JF-2023-UNR-00024	20.600	-	-	-	-	-	-	-	4,436	-	4,436	-
Pass Through - NEVADA DEPARTMENT OF PUBLIC SAFETY Reference#: TS-2024-UNR-00224	20.600	-	-	-	-	-	-	-	47,459	-	47,459	-
	20.600 Total	-	-	-	-	-	-	201,639	55,382	-	257,021	-
NATIONAL PRIORITY SAFETY PROGRAMS												
Pass Through - NATIONAL PRIORITY SAFETY PROGRAMS Reference#: TS-2023-UNLV-00067	20.616	-	-	-	-	-	-	29,122	-	-	29,122	-
Pass Through - NATIONAL PRIORITY SAFETY PROGRAMS Reference#: TS-2024-UNLV-00011	20.616	-	-	-	-	-	-	48,101	-	-	48,101	-
Pass Through - NATIONAL PRIORITY SAFETY PROGRAMS Reference#: TS-2024-UNLV-00133	20.616	-	-	-	-	-	-	122,242	-	-	122,242	-
Pass Through - NATIONAL PRIORITY SAFETY PROGRAMS Reference#: TS-2024-UNLV-00013	20.616	-	-	-	-	-	-	189,820	-	-	189,820	-
Pass Through - NATIONAL PRIORITY SAFETY PROGRAMS Reference#: TS-2024-UNR-00041	20.616	-	-	-	-	-	-	-	2,479	-	2,479	-

Pass Through - NATIONAL PRIORITY SAFETY PROGRAMS Reference#: TS-2023-UNR-00079	20.616	-	-	-	-	-	-	-	3,103	-	3,103	-
	20.616 Total	-	-	-	-	-	-	389,285	5,582	-	394,867	-
	Highway Safety Center Cluster Total	-	-	-	-	-	-	590,924	60,964	-	651,888	-
	United States Department of Transportation (DOT) Total	-	-	-	-	-	-	590,924	114,009	-	704,933	-

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	Assistance Listing Number	CSN	DRI	GBC	NSU	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
UNITED STATES DEPARTMENT OF TREASURY												
CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS												
Direct	COVID-19, 21.027	-	-	-	-	-	-	-	1,613,051	-	1,613,051	-
Pass Through - GOVERNOR'S FINANCE OFFICE Reference#: 23CCWIG01	COVID-19, 21.027	23,994	-	-	-	-	-	-	-	-	23,994	-
Pass Through - GOVERNOR'S FINANCE OFFICE Reference#: 23CCWIG01	COVID-19, 21.027	87,476	-	-	-	-	-	-	-	-	87,476	-
Pass Through - GOVERNOR'S FINANCE OFFICE Reference#: 23CCWIG01	COVID-19, 21.027	2,776,460	-	-	-	-	-	-	-	-	2,776,460	-
Pass Through - ECONOMIC DEVELOPMENT AUTHORITY OF WESTERN NEVADA Reference#: 17998	COVID-19, 21.027	-	31,530	-	-	-	-	-	-	-	31,530	-
Pass Through - Governor's Finance Office Reference#: SLFRP2634	COVID-19, 21.027	-	-	39,864	-	-	-	-	-	-	39,864	-
Pass Through - N- US TRESURY Reference#: N/A	COVID-19, 21.027	-	-	126,532	-	-	-	-	-	-	126,532	-
Pass Through - Governor's Finance Office Reference#: SLFRP2634	COVID-19, 21.027	-	-	365,136	-	-	-	-	-	-	365,136	-
Pass Through - Governor's Finance Office Reference#: 24FEEW04	COVID-19, 21.027	-	-	-	19,868	-	-	-	-	-	19,868	-
Pass Through - STATE OF NEVADA, GOVERNOR'S FINANCE OFFICE Reference#:	COVID-19, 21.027	-	-	-	-	-	-	-	-	-	-	-
Pass Through - Governor's Finance Office Reference#: 22UNRDN01	COVID-19, 21.027	-	-	-	125,380	-	-	-	-	-	125,380	-
Pass Through - GOVERNOR'S FINANCE OFFICE Reference#: 23CMPCM01	COVID-19, 21.027	-	-	-	440,170	-	-	-	-	-	440,170	-
Pass Through - STATE OF NEVADA, GOVERNOR'S FINANCE OFFICE Reference#: 24CSECS01	COVID-19, 21.027	-	-	-	-	556,560	-	-	-	-	556,560	-
Pass Through - Governor's Finance Office Reference#: 24FEEW04	COVID-19, 21.027	-	-	-	-	-	142,714	-	-	-	142,714	-
Pass Through - Governor's Finance Office Reference#: 23CCWIG01	COVID-19, 21.027	-	-	-	-	-	802,147	-	-	-	802,147	-

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	Assistance Listing Number	CSN	DRI	GBC	NSU	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - NEVADA DEPARTMENT OF HEALTH AND HUMAN SERVICES Reference#: SG-2024-00407	COVID-19, 21.027	-	-	-	-	-	-	4,998	-	-	4,998	-
Pass Through - CITY OF LAS VEGAS, NV Reference#: 22-1308.033	COVID-19, 21.027	-	-	-	-	-	-	19,077	-	-	19,077	-
Pass Through - GOVERNOR'S FINANCE OFFICE Reference#: 23UNLVF01	COVID-19, 21.027	-	-	-	-	-	-	90,575	-	-	90,575	-
Pass Through - GOVERNOR'S FINANCE OFFICE Reference#: 22UNRDN01	COVID-19, 21.027	-	-	-	-	-	-	96,621	-	-	96,621	-
Pass Through - NEVADA DIVISION OF HEALTH CARE FINANCING AND POLICY Reference#: SG24009	COVID-19, 21.027	-	-	-	-	-	-	109,067	-	-	109,067	-
Pass Through - GOVERNOR'S FINANCE OFFICE Reference#: 23ACHDA02	COVID-19, 21.027	-	-	-	-	-	-	169,525	-	-	169,525	-
Pass Through - NEVADA DIVISION OF CHILD AND FAMILY SERVICES Reference#: 21027-22-026	COVID-19, 21.027	-	-	-	-	-	-	292,764	-	-	292,764	-
Pass Through - GOVERNOR'S FINANCE OFFICE Reference#: 24FEEW02	COVID-19, 21.027	-	-	-	-	-	-	294,919	-	-	294,919	-
Pass Through - CITY OF NORTH LAS VEGAS Reference#: SLFRF-2	COVID-19, 21.027	-	-	-	-	-	-	371,859	-	-	371,859	-
Pass Through - NEVADA DIVISION OF ENVIRONMENTAL PROTECTION Reference#: DEP23-017	COVID-19, 21.027	-	-	-	-	-	-	382,542	-	-	382,542	139,134
Pass Through - NEVADA DEPARTMENT OF HEALTH AND HUMAN SERVICES Reference#: SG23001	COVID-19, 21.027	-	-	-	-	-	-	414,240	-	-	414,240	-
Pass Through - NEVADA DIVISION OF CHILD AND FAMILY SERVICES Reference#: 21027-22-022	COVID-19, 21.027	-	-	-	-	-	-	2,086,000	-	-	2,086,000	-
Pass Through - NEVADA DIVISION OF PUBLIC AND BEHAVIORAL HEALTH Reference#: SG-2024-00410	COVID-19, 21.027	-	-	-	-	-	-	-	8,754	-	8,754	-

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	Assistance Listing Number	CSN	DRI	GBC	NSU	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - ECONOMIC DEVELOPMENT AUTHORITY OF WESTERN NEVADA Reference#: 2300901	COVID-19, 21.027	-	-	-	-	-	-	-	12,172	-	12,172	-
Pass Through - GOVERNOR'S FINANCE OFFICE Reference#: 23ACHDA01	COVID-19, 21.027	-	-	-	-	-	-	-	22,865	-	22,865	-
Pass Through - NATIONAL DEVELOPMENT COUNCIL Reference#: NDC22-CCTEAP-BRUNR-01	COVID-19, 21.027	-	-	-	-	-	-	-	24,814	-	24,814	-
Pass Through - COMAGINE HEALTH Reference#: 4100.PH0.10.UNR	COVID-19, 21.027	-	-	-	-	-	-	-	38,476	-	38,476	-
Pass Through - COMMUNITY FOUNDATION OF NORTHERN NEVADA Reference#: 2300585	COVID-19, 21.027	-	-	-	-	-	-	-	54,987	-	54,987	-
Pass Through - NEVADA DONOR NETWORK Reference#: 2300856	COVID-19, 21.027	-	-	-	-	-	-	-	82,186	-	82,186	-
Pass Through - NEVADA DIVISION OF PUBLIC AND BEHAVIORAL HEALTH Reference#: SG 26363	COVID-19, 21.027	-	-	-	-	-	-	-	131,436	-	131,436	-
Pass Through - NEVADA DEPARTMENT OF HEALTH AND HUMAN SERVICES Reference#: 21027-22-023	COVID-19, 21.027	-	-	-	-	-	-	-	540,092	-	540,092	-
Pass Through - NEVADA DEPARTMENT OF HEALTH AND HUMAN SERVICES Reference#: SG 26041	COVID-19, 21.027	-	-	-	-	-	-	-	820,927	-	820,927	-
Pass Through - GOVERNOR'S FINANCE OFFICE Reference#: 22UNRDN01	COVID-19, 21.027	-	-	-	-	-	-	-	1,574,811	-	1,574,811	622,888
Pass Through - GOVERNOR'S FINANCE OFFICE Reference#: 23ACHDA03	COVID-19, 21.027	-	-	-	-	-	-	-	5,228,328	-	5,228,328	-
Pass Through - GOVERNOR'S FINANCE OFFICE, BUDGET DIVISION Reference#: 24FEEW06	COVID-19, 21.027	-	-	-	-	-	-	-	-	68,808	68,808	-
Pass Through - GOVERNOR'S FINANCE OFFICE, BUDGET DIVISION Reference#: 22UNRDN01	COVID-19, 21.027	-	-	-	-	-	-	-	-	149,125	149,125	-

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	Assistance Listing Number	CSN	DRI	GBC	NSU	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - GOVERNOR'S FINANCE OFFICE, BUDGET DIVISION Reference#: 23-47 WNC GR17909	COVID-19, 21.027	-	-	-	-	-	-	-	-	321,340	321,340	-
	21.027	2,887,930	31,530	531,532	585,418	556,560	944,861	4,332,187	10,152,899	539,273	20,562,190	762,022
STATE SMALL BUSINESS CREDIT INITIATIVE TECHNICAL ASSISTANCE GRANT PROGRAM												
Direct	21.031	-	-	-	-	-	-	21,072	-	-	21,072	-
Pass Through - NEVADA GOVERNOR'S OFFICE OF ECONOMIC DEVELOPMENT Reference#: GOED-SSBCI TA	21.031	-	-	-	-	-	-	-	131,778	-	131,778	8,607
	21.031	-	-	-	-	-	-	21,072	131,778	-	152,850	8,607
United States Department of the Treasury (TREAS) Total		2,887,930	31,530	531,532	585,418	556,560	944,861	4,353,259	10,284,677	539,273	20,715,040	770,629

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

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	Assistance Listing Number	CSN	DRI	GBC	NSU	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION												
SCIENCE												
Direct	**43.001 Total**	-	-	-	-	-	-	-	10,895	-	10,895	-
OFFICE OF STEM ENGAGEMENT (OSTEM)												
Direct	**43.008 Total**	-	-	-	-	-	-	-	209,390	-	209,390	-
National Aeronautics and Space Administration Total		-	-	-	-	-	-	-	220,285	-	220,285	-

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	Assistance Listing Number	CSN	DRI	GBC	NSU	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
NATIONAL ENDOWMENT FOR THE HUMANITIES (NEH)												
PROMOTION OF THE ARTS_GRANTS TO ORGANIZATIONS AND INDIVIDUALS												
Direct	**45.024 Total**	-	-	-	-	-	-	-	4,899	-	4,899	-
PROMOTION OF THE ARTS_PARTNERSHIP AGREEMENTS												
Pass Through - NEVADA ARTS COUNCIL Reference#: FY24 TOG-0001	45.025	-	-	-	-	-	-	5,000	-	-	5,000	-
Pass Through - NEVADA ARTS COUNCIL Reference#: PG024-0020	45.025	-	-	-	-	-	-	-	7,700	-	7,700	-
	45.025 Total	-	-	-	-	-	-	5,000	7,700	-	12,700	-
PROMOTION OF THE HUMANITIES_FEDERAL/STATE PARTNERSHIP												
Pass Through - NEVADA HUMANITIES Reference#: 2024-01MP	45.129	-	-	5,314	-	-	-	-	-	-	5,314	-
Pass Through - NEVADA HUMANITIES Reference#: 2024-02MP	45.129	-	-	-	-	-	-	5,125	-	-	5,125	-
Pass Through - NEVADA HUMANITIES Reference#: 2023-03MP	45.129	-	-	-	-	-	-	5,573	-	-	5,573	-
Pass Through - NEVADA HUMANITIES Reference#: 2024-03MP	45.129	-	-	-	-	-	-	7,000	-	-	7,000	-
Pass Through - NEVADA HUMANITIES Reference#: 2024-04MP	45.129	-	-	-	-	-	-	7,000	-	-	7,000	-
Pass Through - NEVADA HUMANITIES Reference#: 2023-05MP	45.129	-	-	-	-	-	-	-	(3,000)	-	(3,000)	-
Pass Through - NEVADA HUMANITIES Reference#: 2023-04MP	45.129	-	-	-	-	-	-	-	5,782	-	5,782	-
	45.129 Total	-	-	5,314	-	-	-	24,698	2,782	-	32,794	-
PROMOTION OF THE HUMANITIES_DIVISION OF PRESERVATION AND ACCESS												
Direct	**45.149 Total**	-	-	-	-	-	-	-	10,000	-	10,000	-
PROMOTION OF THE HUMANITIES_FELLOWSHIPS AND STIPENDS												
Direct	**45.160 Total**	-	-	-	-	-	-	-	57,990	-	57,990	-
PROMOTION OF THE HUMANITIES_PUBLIC PROGRAMS												
Pass Through - AMERICAN COUNCIL OF LEARNED SOCIETIES Reference#: 2200404	45.164	-	-	-	-	-	-	-	1,915	-	1,915	-
	45.164 Total	-	-	-	-	-	-	-	1,915	-	1,915	-
GRANTS TO STATES												

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	Assistance Listing Number	CSN	DRI	GBC	NSU	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - NEVADA STATE LIBRARY AND ARCHIVES Reference#: 2022-34	45.310	-	-	-	-	-	-	71,836	-	-	71,836	-
Pass Through - NEVADA STATE LIBRARY AND ARCHIVES Reference#: 2023-04	45.310	-	-	-	-	-	-	72,282	-	-	72,282	-
	45.310 Total	-	-	-	-	-	-	144,118	-	-	144,118	-
LAURA BUSH 21ST CENTURY LIBRARIAN PROGRAM												
Direct	**45.313 Total**	-	-	-	-	-	-	103,393	-	-	103,393	-
National Endowment for the Humanities (NEH) Total		-	-	5,314	-	-	-	277,209	85,286	-	367,809	-
NATIONAL SCIENCE FOUNDATION												
BIOLOGICAL SCIENCES												
Direct	**47.044 Total**	-	-	-	-	-	-	-	20,545	-	20,545	-
STEM EDUCATION (FORMERLY EDUCATION AND HUMAN RESOURCES)												
Pass Through - NORTHERN ARIZONA UNIVERSITY Reference#: 1004958-01	47.076	-	-	-	-	-	-	-	21,019	-	21,019	-
	47.076 Total	-	-	-	-	-	-	-	21,019	-	21,019	-
National Science Foundation Total		-	-	-	-	-	-	-	41,564	-	41,564	-
SMALL BUSINESS ADMINISTRATION												
SMALL BUSINESS DEVELOPMENT CENTERS												
Direct	**59.037 Total**	-	-	-	-	-	-	235,480	1,206,721	-	1,442,201	10,918
FEDERAL AND STATE TECHNOLOGY PARTNERSHIP PROGRAM												
Direct	**59.059 Total**	658,466	-	-	-	-	-	114,412	-	-	772,878	-
Small Business Administration Total		658,466	-	-	-	-	-	349,892	1,206,721	-	2,215,079	10,918
UNITED STATES ENVIRONMENTAL PROTECTION AGENCY (EPA)												
STATE INDOOR RADON GRANTS												
Direct	**66.032 Total**	-	-	-	-	-	-	-	243,582	-	243,582	-
Water Pollution Control State, Interstate, and Tribal Program Support												
Pass Through - UNIVERSITY OF ARIZONA Reference#: 714936	66.309	-	-	-	-	-	-	-	47,957	-	47,957	-
	66.309 Total	-	-	-	-	-	-	-	47,957	-	47,957	-
SURVEYS, STUDIES, INVESTIGATIONS AND SPECIAL PURPOSE GRANTS WITHIN THE OFFICE OF THE ADMINISTRATOR												
Pass Through - KANSAS STATE UNIVERSITY Reference#: A21-0139-S001	66.610	-	-	-	-	-	-	-	2,548	-	2,548	-
	66.610 Total	-	-	-	-	-	-	-	2,548	-	2,548	-
RESEARCH, DEVELOPMENT, MONITORING, PUBLIC EDUCATION, TRAINING, DEMONSTRATIONS, AND STUDIES												

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Pass Through - EXTENSION FOUNDATION Reference#: PSEFMP-2027-2426	66.716	-	-	-	-	-	-	-	4,952	-	4,952	-
	66.716 Total	-	-	-	-	-	-	-	4,952	-	4,952	-
United States Environmental Protection Agency (EPA) Total		-	-	-	-	-	-	-	299,039	-	299,039	-
NUCLEAR REGULATORY COMMISSION												
U.S. NUCLEAR REGULATORY COMMISSION MINORITY SERVING INSTITUTIONS PROGRAM (MSIP)												
Direct	**77.007 Total**	-	-	-	-	-	-	50,000	-	-	50,000	-
Nuclear Regulatory Commission Total		-	-	-	-	-	-	50,000	-	-	50,000	-
UNITED STATES DEPARTMENT OF ENERGY (DOE)												
STEWARDSHIP SCIENCE GRANT PROGRAM												
Pass Through - KRELL INSTITUTE Reference#: SP-2100143-03	81.112	-	-	-	-	-	-	-	3,166	-	3,166	-
	81.112 Total	-	-	-	-	-	-	-	3,166	-	3,166	-
NATIONAL NUCLEAR SECURITY ADMINISTRATION (NNSA) MINORITY SERVING INSTITUTIONS (MSI) PROGRAM												
Direct	**81.123 Total**	82,833	-	-	-	-	-	-	-	-	82,833	-
United States Department of Energy (DOE) Total		82,833	-	-	-	-	-	-	3,166	-	85,999	-

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	Assistance Listing Number	CSN	DRI	GBC	NSU	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
UNITED STATES DEPARTMENT OF EDUCATION												
SPECIAL EDUCATION CLUSTER (IDEA)												
SPECIAL EDUCATION_GRANTS TO STATES												
Pass Through - NEVADA DEPARTMENT OF EDUCATION Reference#: 24-667-41000	84.027	-	-	-	-	-	-	270,203	-	-	270,203	-
Pass Through - NEVADA DEPARTMENT OF EDUCATION Reference#: 24-667-40005	84.027	-	-	-	-	-	-	-	49,396	-	49,396	-
Pass Through - NEVADA DEPARTMENT OF EDUCATION Reference#: 2200945	84.027	-	-	-	-	-	-	-	97,853	-	97,853	-
Pass Through - NEVADA DEPARTMENT OF EDUCATION Reference#: 24-667-40006	84.027	-	-	-	-	-	-	-	284,815	-	284,815	-
Pass Through - NEVADA DEPARTMENT OF EDUCATION Reference#: 24-667-40000	84.027	-	-	-	-	-	-	-	666,362	-	666,362	-
	84.027 Total	-	-	-	-	-	-	270,203	1,098,426	-	1,368,629	-
Special Education Cluster (IDEA) Total		-	-	-	-	-	-	270,203	1,098,426	-	1,368,629	-
TRIO CLUSTER												
TRIO_STUDENT SUPPORT SERVICES												
Direct	**84.042 Total**	281,622	-	-	281,597	-	284,878	864,638	661,938	-	2,374,673	-
TRIO_TALENT SEARCH												
Direct	**84.044 Total**	-	-	-	-	-	-	1,800,747	-	-	1,800,747	-
TRIO_UPWARD BOUND												
Direct	**84.047 Total**	-	-	-	598,580	-	309,197	3,386,058	1,373,112	-	5,666,947	-
TRIO_EDUCATIONAL OPPORTUNITY CENTERS												
Direct	**84.066 Total**	-	-	-	-	-	-	559,974	-	-	559,974	-
TRIO_MCNAIR POST-BACCALAUREATE ACHIEVEMENT												
Direct	**84.217 Total**	-	-	-	255,998	-	-	295,971	287,846	-	839,815	-

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TRIO Cluster Total		281,622	-	-	1,136,175	-	594,075	6,907,388	2,322,896	-	11,242,156	-
ADULT EDUCATION - BASIC GRANTS TO STATES												
Pass Through - NEVADA DEPARTMENT OF EDUCATION Reference#: 24-607-42000	84.002	245,096	-	-	-	-	-	-	-	-	245,096	-
Pass Through - NEVADA DEPARTMENT OF EDUCATION Reference#: 24-608-42000	84.002	1,664,226	-	-	-	-	-	-	-	-	1,664,226	-
Pass Through - NEVADA DEPARTMENT OF EDUCATION Reference#: 24-608-43000	84.002	-	-	344,152	-	-	-	-	-	-	344,152	-
Pass Through - NEVADA DEPARTMENT OF EDUCATION Reference#: 23-608-119000	84.002	-	-	-	-	-	(7,569)	-	-	-	(7,569)	-
Pass Through - NEVADA DEPARTMENT OF EDUCATION Reference#: 24-607-119000	84.002	-	-	-	-	-	146,767	-	-	-	146,767	-
Pass Through - NEVADA DEPARTMENT OF EDUCATION Reference#: 24-608-119000	84.002	-	-	-	-	-	1,336,779	-	-	-	1,336,779	-
Pass Through - NEVADA DEPARTMENT OF EDUCATION Reference#: 23-608-120000	84.002	-	-	-	-	-	-	-	-	(2,290)	(2,290)	-
Pass Through - NEVADA DEPARTMENT OF EDUCATION Reference#: 24-607-45000	84.002	-	-	-	-	-	-	-	-	216,697	216,697	-
Pass Through - NEVADA DEPARTMENT OF EDUCATION Reference#: 24-608-45000	84.002	-	-	-	-	-	-	-	-	519,684	519,684	-
84.002 Total		1,909,322	-	344,152	-	-	1,475,977	-	-	734,091	4,463,542	-

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TITLE I GRANTS TO LOCAL EDUCATIONAL AGENCIES												
Pass Through - WASHOE COUNTY SCHOOL DISTRICT Reference#: PO132021	84.010	-	-	-	-	-	-	-	10,014	-	10,014	-
	84.010 Total	-	-	-	-	-	-	-	10,014	-	10,014	-
CAREER AND TECHNICAL EDUCATION -- BASIC GRANTS TO STATES												
Pass Through - NEVADA DEPARTMENT OF EDUCATION Reference#: 23-631-118000	84.048	38	-	-	-	-	-	-	-	-	38	-
Pass Through - NEVADA DEPARTMENT OF EDUCATION Reference#: 24631-42000	84.048	1,752,730	-	-	-	-	-	-	-	-	1,752,730	-
Pass Through - NEVADA DEPARTMENT OF EDUCATION Reference#: 24-634-43000	84.048	-	-	123,859	-	-	-	-	-	-	123,859	-
Pass Through - NEVADA DEPARTMENT OF EDUCATION Reference#: 24-631-43000	84.048	-	-	233,945	-	-	-	-	-	-	233,945	-
Pass Through - NEVADA DEPARTMENT OF EDUCATION Reference#: 23-631-119000	84.048	-	-	-	-	-	893	-	-	-	893	-
Pass Through - NEVADA DEPARTMENT OF EDUCATION Reference#: N/A	84.048	-	-	-	-	-	6,052	-	-	-	6,052	-
Pass Through - NEVADA DEPARTMENT OF EDUCATION Reference#: N/A	84.048	-	-	-	-	-	7,034	-	-	-	7,034	-
Pass Through - NEVADA DEPARTMENT OF EDUCATION Reference#: N/A	84.048	-	-	-	-	-	215,676	-	-	-	215,676	-

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	Assistance Listing Number	CSN	DRI	GBC	NSU	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - NEVADA DEPARTMENT OF EDUCATION Reference#: 24-631-44000	84.048	-	-	-	-	-	595,478	-	-	-	595,478	-
Pass Through - NEVADA DEPARTMENT OF EDUCATION Reference#: 23-631-120000	84.048	-	-	-	-	-	-	-	-	22,468	22,468	-
Pass Through - NEVADA DEPARTMENT OF EDUCATION Reference#: 24-631-45000	84.048	-	-	-	-	-	-	-	-	59,669	59,669	-
Pass Through - NEVADA DEPARTMENT OF EDUCATION Reference#: 24-634-45000	84.048	-	-	-	-	-	-	-	-	98,183	98,183	-
	84.048 Total	1,752,768	-	357,804	-	-	825,133	-	-	180,320	3,116,025	-
TRIO STAFF TRAINING PROGRAM												
Direct	**84.103 Total**	-	-	-	-	-	-	765,862	-	-	765,862	-
FUND FOR THE IMPROVEMENT OF POSTSECONDARY EDUCATION												
Direct	**84.116 Total**	193,997	-	-	1,197,907	-	-	1,151,580	275,247	-	2,818,731	-
REHABILITATION SERVICES_VOCATIONAL REHABILITATION GRANTS TO STATES												
Pass Through - NEVADA DEPARTMENT OF EMPLOYMENT, TRAINING & REHABILITATION Reference#: 3634-24-REHAB	84.126	-	-	-	-	-	-	5,755	-	-	5,755	-
Pass Through - NEVADA DEPARTMENT OF EMPLOYMENT, TRAINING & REHABILITATION Reference#: CETS# 28765	84.126	-	-	-	-	-	-	-	9,998	-	9,998	-
	84.126 Total	-	-	-	-	-	-	5,755	9,998	-	15,753	-
MIGRANT EDUCATION_COORDINATION PROGRAM												

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	Assistance Listing Number	CSN	DRI	GBC	NSU	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - NEVADA DEPARTMENT OF EDUCATION Reference#: 23-625-44000	84.144	-	-	-	-	-	1,558	-	-	-	1,558	-
Pass Through - NEVADA DEPARTMENT OF EDUCATION Reference#: 24-625-44000	84.144	-	-	-	-	-	21,600	-	-	-	21,600	-
	84.144 Total	-	-	-	-	-	23,158	-	-	-	23,158	-
BUSINESS AND INTERNATIONAL EDUCATION PROJECTS												
Direct	**84.153 Total**	-	-	-	-	-	-	54,428	-	-	54,428	-
SCHOOL SAFELY NATIONAL ACTIVITIES												
Direct	84.184X	-	-	-	79,637	-	-	-	-	-	79,637	-
Pass Through - NEVADA DEPARTMENT OF EDUCATION Reference#: 24133	84.184H	-	-	-	171,698	-	-	-	-	-	171,698	-
Pass Through - NEVADA DEPARTMENT OF EDUCATION Reference#: 24125	84.184H	-	-	-	-	-	-	330,658	-	-	330,658	-
Pass Through - NEVADA DEPARTMENT OF EDUCATION Reference#: 23-782-40000	84.184F	-	-	-	-	-	-	-	130,606	-	130,606	-
Pass Through - NEVADA DEPARTMENT OF EDUCATION Reference#: SP2100729	84.184	-	-	-	-	-	-	-	275,311	-	275,311	-
	84.184 Total	-	-	-	251,335	-	-	330,658	405,917	-	987,910	-
GRADUATE ASSISTANCE IN AREAS OF NATIONAL NEED												
Direct	**84.200 Total**	-	-	-	-	-	-	-	89,309	-	89,309	-
INNOVATIVE REHABILITATION TRAINING												
Pass Through - NEVADA DEPARTMENT OF EDUCATION Reference#: 24-643-40000	84.263	-	-	-	-	-	-	-	3,922	-	3,922	-
	84.263 Total	-	-	-	-	-	-	-	3,922	-	3,922	-
TWENTY-FIRST CENTURY COMMUNITY LEARNING CENTERS												

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	Assistance Listing Number	CSN	DRI	GBC	NSU	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - NEVADA DEPARTMENT OF EDUCATION Reference#: 26842	84.287	-	-	-	-	-	-	99,687	-	-	99,687	-
Pass Through - NEVADA DEPARTMENT OF EDUCATION Reference#: 23-772-71000	84.287	-	-	-	-	-	-	-	5,463	-	5,463	-
Pass Through - ELKO COUNTY SCHOOL DISTRICT Reference#: ECSD2400434	84.287	-	-	-	-	-	-	-	17,132	-	17,132	-
Pass Through - BOYS AND GIRLS CLUB OF TRUCKEE MEADOWS Reference#: 2200048-02	84.287	-	-	-	-	-	-	-	38,016	-	38,016	-
Pass Through - NEVADA DEPARTMENT OF EDUCATION Reference#: 24-772-40000	84.287	-	-	-	-	-	-	-	90,396	-	90,396	-
	84.287 Total	-	-	-	-	-	-	99,687	151,007	-	250,694	-
SPECIAL EDUCATION - STATE PERSONNEL DEVELOPMENT												
Pass Through - NEVADA DEPARTMENT OF EDUCATION Reference#: 23-763-40000	84.323	-	-	-	-	-	-	-	52,125	-	52,125	-
	84.323 Total	-	-	-	-	-	-	-	52,125	-	52,125	-
SPECIAL EDUCATION - PERSONNEL DEVELOPMENT TO IMPROVE SERVICES AND RESULTS FOR CHILDREN WITH DISABILITIES												
Direct	84.325N	-	-	-	-	-	-	17,512	-	-	17,512	-
Direct	84.325M	-	-	-	-	-	-	92,417	-	-	92,417	-
Direct	84.325K	-	-	-	-	-	-	143,329	-	-	143,329	-
Direct	84.325K	-	-	-	-	-	-	-	73,935	-	73,935	-
Direct	84.325D	-	-	-	-	-	-	-	242,181	-	242,181	-
Direct	**84.325 Total**	-	-	-	-	-	-	253,258	316,116	-	569,374	-
SPECIAL EDUCATION_TECHNICAL ASSISTANCE AND DISSEMINATION TO IMPROVE SERVICES AND RESULTS FOR CHILDREN WITH DISABILITIES												
Direct	**84.326 Total**	-	-	-	-	-	-	-	88,043	-	88,043	-
GAINING EARLY AWARENESS AND READINESS FOR UNDERGRADUATE PROGRAMS												
Direct	84.334A	-	-	-	-	-	-	6,752,518	-	-	6,752,518	-

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	Assistance Listing Number	CSN	DRI	GBC	NSU	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - NEVADA DEPARTMENT OF EDUCATION Reference#: 23-620-71000	84.334S	15,474	-	-	-	-	-	-	-	-	15,474	-
Pass Through - NEVADA DEPARTMENT OF EDUCATION Reference#: 24-620-71000	84.334S	79,927	-	-	-	-	-	-	-	-	79,927	-
Pass Through - NEVADA DEPARTMENT OF EDUCATION Reference#: 23-620-71000	84.334S	-	-	10,919	-	-	-	-	-	-	10,919	-
Pass Through - NEVADA DEPARTMENT OF EDUCATION Reference#: 24-620-71000	84.334S	-	-	21,991	-	-	-	-	-	-	21,991	-
Pass Through - NEVADA DEPARTMENT OF EDUCATION Reference#: 24-620-71000	84.334S	-	-	-	20,346	-	-	-	-	-	20,346	-
Pass Through - NEVADA DEPARTMENT OF EDUCATION Reference#: 23-620-71000	84.334S	-	-	-	-	48,062	-	-	-	-	48,062	-
Pass Through - NEVADA DEPARTMENT OF EDUCATION Reference#: 24-620-71000	84.334S	-	-	-	-	160,386	-	-	-	-	160,386	-
Pass Through - NEVADA DEPARTMENT OF EDUCATION Reference#: 23-620-71000	84.334S	-	-	-	-	-	21,588	-	-	-	21,588	-
Pass Through - NEVADA DEPARTMENT OF EDUCATION Reference#: 24-620-71000	84.334S	-	-	-	-	-	47,534	-	-	-	47,534	-

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	Assistance Listing Number	CSN	DRI	GBC	NSU	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - NEVADA DEPARTMENT OF EDUCATION Reference#: 22-620-71000	84.334S	-	-	-	-	-	-	279	-	-	279	-
Pass Through - NEVADA DEPARTMENT OF EDUCATION Reference#: 23-620-71000	84.334S	-	-	-	-	-	-	7,647	-	-	7,647	-
Pass Through - NEVADA DEPARTMENT OF EDUCATION Reference#: 23-620-71000	84.334S	-	-	-	-	-	-	24,041	-	-	24,041	-
Pass Through - NEVADA DEPARTMENT OF EDUCATION Reference#: 24-620-71000	84.334S	-	-	-	-	-	-	82,938	-	-	82,938	-
Pass Through - NEVADA DEPARTMENT OF EDUCATION Reference#: 24-620-71000	84.334S	-	-	-	-	-	-	116,296	-	-	116,296	-
Pass Through - NEVADA DEPARTMENT OF EDUCATION Reference#: 23-620-71000	84.334S	-	-	-	-	-	-	-	1,411	-	1,411	-
Pass Through - NEVADA DEPARTMENT OF EDUCATION Reference#: 24-620-71000	84.334S	-	-	-	-	-	-	-	28,393	-	28,393	-
Pass Through - NEVADA DEPARTMENT OF EDUCATION Reference#: 23-620-71000	84.334S	-	-	-	-	-	-	-	84,968	-	84,968	-
Pass Through - NEVADA DEPARTMENT OF EDUCATION Reference#: 24-620-71000	84.334S	-	-	-	-	-	-	-	22,571	-	22,571	80,523

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	Assistance Listing Number	CSN	DRI	GBC	NSU	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - NEVADA DEPARTMENT OF EDUCATION Reference#: 23-620-71000	84.334S	-	-	-	-	-	-	-	-	3,549	3,549	-
Pass Through - NEVADA DEPARTMENT OF EDUCATION Reference#: 24-620-71000	84.334S	-	-	-	-	-	-	-	-	37,812	37,812	-
	84.334 Total	95,401	-	32,910	20,346	208,448	69,122	6,983,719	137,343	41,361	7,588,650	80,523
CHILD CARE ACCESS MEANS PARENTS IN SCHOOL												
Direct	**84.335 Total**	-	-	-	-	-	-	-	288,646	-	288,646	-
SUPPORTING EFFECTIVE INSTRUCTION STATE GRANTS (FORMERLY IMPROVING TEACHER QUALITY STATE GRANTS)												
Pass Through - NEVADA DEPARTMENT OF EDUCATION Reference#: 23-709-44000	84.367	-	-	-	-	-	1,558	-	-	-	1,558	-
Pass Through - NEVADA DEPARTMENT OF EDUCATION Reference#: 24-71X-44000	84.367	-	-	-	-	-	9,018	-	-	-	9,018	-
	84.367 Total	-	-	-	-	-	10,576	-	-	-	10,576	-
EDUCATION INNOVATION AND RESEARCH (FORMERLY INVESTING IN INNOVATION (I3) FUND)												
Pass Through - WESTED Reference#: S-00016512	84.411	-	-	-	-	-	-	-	21,803	-	21,803	-
	84.411 Total	-	-	-	-	-	-	-	21,803	-	21,803	-
EDUCATION STABILIZATION FUND												
Direct	COVID-19, 84.425C	511,100	-	-	-	-	-	-	-	-	511,100	-
Direct	COVID-19, 84.425L	-	-	-	-	-	-	(341)	-	-	(341)	-
Direct	COVID-19, 84.425U	52,764	-	-	-	-	-	-	-	-	52,764	-
Pass Through - NEVADA DEPARTMENT OF EDUCATION Reference#: 23-967-43000	COVID-19, 84.425C	-	-	154,500	-	-	-	-	-	-	154,500	-

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	Assistance Listing Number	CSN	DRI	GBC	NSU	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - NEVADA DEPARTMENT OF EDUCATION Reference#: 23-967-45500	COVID-19, 84.425C	-	-	-	367,950	-	-	-	-	-	367,950	-
Pass Through - GOVERNOR'S OFFICE ON WORKFORCE INNOVATION Reference#: CETS 23867	COVID-19, 84.425C	-	-	-	-	11,134	-	-	-	-	11,134	-
Pass Through - NEVADA DEPARTMENT OF EDUCATION Reference#: 23-967-44000	COVID-19, 84.425C	-	-	-	-	-	271,473	-	-	-	271,473	-
Pass Through - NEVADA DEPARTMENT OF EDUCATION Reference#: 23-967-41000	COVID-19, 84.425C	-	-	-	-	-	-	63,716	-	-	63,716	-
Pass Through - NEVADA DEPARTMENT OF EDUCATION Reference#: 23-967-45000	COVID-19, 84.425C	-	-	-	-	-	-	-	-	144,000	144,000	-
Pass Through - NEVADA DEPARTMENT OF EDUCATION Reference#: 23.758-43000	COVID-19, 84.425D	-	-	224,800	-	-	-	-	-	-	224,800	-
Pass Through - NEVADA DEPARTMENT OF EDUCATION Reference#: 23-758-45500	COVID-19, 84.425D	-	-	-	302,400	-	-	-	-	-	302,400	-
Pass Through - NEVADA DEPARTMENT OF EDUCATION Reference#: 23-758-41000	COVID-19, 84.425D	-	-	-	-	-	-	5,624,201	-	-	5,624,201	-
Pass Through - NEVADA DEPARTMENT OF EDUCATION Reference#: 22-773-40000	COVID-19, 84.425D	-	-	-	-	-	-	-	120,823	-	120,823	-

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	Assistance Listing Number	CSN	DRI	GBC	NSU	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - NEVADA DEPARTMENT OF EDUCATION Reference#: 23-758-40000	COVID-19, 84.425D	-	-	-	-	-	-	-	484,400	-	484,400	-
Pass Through - NEVADA DEPARTMENT OF EDUCATION Reference#: 23-788-42000	COVID-19, 84.425G	180,134	-	-	-	-	-	-	-	-	180,134	-
Pass Through - Governor's Office of Workforce Innovation Reference#: CETS# 23970	COVID-19, 84.425G	792,112	-	-	-	-	-	-	-	-	792,112	-
Pass Through - GOVERNOR'S OFFICE ON WORKFORCE INNOVATION Reference#: CETS# 23972	COVID-19, 84.425G	-	-	2,316	-	-	-	-	-	-	2,316	-
Pass Through - GOVERNOR'S OFFICE ON WORKFORCE INNOVATION Reference#: 23864	COVID-19, 84.425G	-	-	-	-	-	12,943	-	-	-	12,943	-
Pass Through - NEVADA DEPARTMENT OF EDUCATION Reference#: 23-788-44000	COVID-19, 84.425G	-	-	-	-	-	18,286	-	-	-	18,286	-
Pass Through - GOVERNOR'S OFFICE ON WORKFORCE INNOVATION Reference#: 23973	COVID-19, 84.425G	-	-	-	-	-	195,962	-	-	-	195,962	-
Pass Through - NEVADA DEPARTMENT OF EDUCATION Reference#: 23-788-45000	COVID-19, 84.425G	-	-	-	-	-	-	-	-	26,934	26,934	-

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	Assistance Listing Number	CSN	DRI	GBC	NSU	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - GOVERNOR'S OFFICE ON WORKFORCE INNOVATION Reference#: CETS #23971	COVID-19, 84.425G	-	-	-	-	-	-	-	-	69,586	69,586	-
Pass Through - NEVADA DEPARTMENT OF EDUCATION Reference#: 24-955-43000	COVID-19, 84.425U	-	-	103,127	-	-	-	-	-	-	103,127	-
Pass Through - CLARK COUNTY SCHOOL DISTRICT Reference#: N/A	COVID-19, 84.425U	-	-	-	3,540,572	-	-	-	-	-	3,540,572	-
Pass Through - Nevada Department of Education Reference#: 22-761-4100	COVID-19, 84.425U	-	-	-	237,977	-	-	-	-	-	237,977	-
Pass Through - NEVADA DEPARTMENT OF EDUCATION Reference#: 24-955-44000	COVID-19, 84.425U	-	-	-	-	-	21,237	-	-	-	21,237	-
Pass Through - NEVADA DEPARTMENT OF EDUCATION Reference#: 24-991-44000	COVID-19, 84.425U	-	-	-	-	-	42,628	-	-	-	42,628	-
Pass Through - NEVADA DEPARTMENT OF EDUCATION Reference#: 24-787-41000	COVID-19, 84.425U	-	-	-	-	-	-	92,419	-	-	92,419	-
Pass Through - NEVADA DEPARTMENT OF EDUCATION Reference#: 22-762-41000	COVID-19, 84.425U	-	-	-	-	-	-	1,286,498	-	-	1,286,498	-
Pass Through - NEVADA DEPARTMENT OF EDUCATION Reference#: 22-761-41000	COVID-19, 84.425U	-	-	-	-	-	-	834,894	-	-	834,894	-
Pass Through - NEVADA DEPARTMENT OF EDUCATION Reference#: 24-949-40000	COVID-19, 84.425U	-	-	-	-	-	-	-	260,051	-	260,051	-

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Pass Through - NEVADA DEPARTMENT OF EDUCATION Reference#: 23-773-40000	Covid-19, 84.425U	-	-	-	-	-	-	-	322,291	-	322,291	-
	84.425 Total	1,536,110	-	484,743	4,448,899	11,134	562,529	7,901,387	1,187,565	240,520	16,372,887	-
United States Department of Education (ED) Total		5,769,220	-	1,219,609	7,054,662	219,582	3,560,570	24,723,925	6,458,377	1,196,292	50,202,237	80,523
NATIONAL ARCHIVES AND RECORDS ADMINISTRATION												
NATIONAL HISTORICAL PUBLICATIONS AND RECORDS GRANTS												
Direct	**89.003 Total**	-	-	-	-	-	-	-	17,220	-	17,220	7,924
National Archives and Records Administration Total		-	-	-	-	-	-	-	17,220	-	17,220	7,924

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UNITED STATES DEPARTMENT OF HEALTH AND HUMAN SERVICES												
AGING CLUSTER												
SPECIAL PROGRAMS FOR THE AGING_TITLE III, PART D_DISEASE PREVENTION AND HEALTH PROMOTION SERVICES												
Pass Through - NEVADA DIVISION OF AGING AND DISABILITY SERVICES Reference#: 16-007-39-DX-24	93.043	-	-	-	-	-	-	-	69,958	-	69,958	-
	93.043 Total	-	-	-	-	-	-	-	69,958	-	69,958	-
SPECIAL PROGRAMS FOR THE AGING_TITLE III, PART B_GRANTS FOR SUPPORTIVE SERVICES AND SENIOR CENTERS												
Pass Through - COMAGINE HEALTH Reference#: 4100.PTO.56	93.044	-	-	-	-	-	-	15,413	-	-	15,413	-
Pass Through - NEVADA DEPARTMENT OF HEALTH AND HUMAN SERVICES Reference#: 18-015-75-BC6X-22	93.044	-	-	-	-	-	-	-	4,876	-	4,876	-
Pass Through - NEVADA DIVISION OF AGING AND DISABILITY SERVICES Reference#: 16-007-78-BC6X-24	93.044	-	-	-	-	-	-	-	15,200	-	15,200	-
Pass Through - NEVADA DIVISION OF AGING AND DISABILITY SERVICES Reference#: 18-058-52-EB-23	93.044	-	-	-	-	-	-	-	36,596	-	36,596	-
Pass Through - NEVADA DIVISION OF AGING AND DISABILITY SERVICES Reference#: 16-007-33-BX-24	93.044	-	-	-	-	-	-	-	41,508	-	41,508	-
Pass Through - NEVADA DIVISION OF AGING AND DISABILITY SERVICES Reference#: 18-015-32-BX-24	93.044	-	-	-	-	-	-	-	47,250	-	47,250	-
Pass Through - NEVADA DIVISION OF AGING AND DISABILITY SERVICES Reference#: 16-007-59-BX-24	93.044	-	-	-	-	-	-	-	64,474	-	64,474	-
	93.044 Total	-	-	-	-	-	-	15,413	209,904	-	225,317	-
	Aging Cluster Total	-	-	-	-	-	-	15,413	279,862	-	295,275	-
CCDF CLUSTER												
CHILD CARE AND DEVELOPMENT BLOCK GRANT												

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Pass Through - THE CHILDREN'S CABINET Reference#: FAIN 2101NVCSC6	93.575	-	-	6,791	-	-	-	-	-	-	6,791	-
Pass Through - CHILDREN'S CABINET Reference#: N/A	93.575	-	-	-	-	-	378	-	-	-	378	-
Pass Through - NEVADA DIVISION OF WELFARE AND SUPPORTIVE SERVICES Reference#: CC2312	93.575	-	-	-	-	-	-	1,465,526	-	-	1,465,526	840,061
Pass Through - THE CHILDREN'S CABINET Reference#: SP-2300023	93.575	-	-	-	-	-	-	-	1,290	-	1,290	-
Pass Through - THE CHILDREN'S CABINET Reference#: SA 23-24	93.575	-	-	-	-	-	-	-	28,717	-	28,717	-
Pass Through - THE CHILDREN'S CABINET Reference#: 2300026	93.575	-	-	-	-	-	-	-	79,786	-	79,786	-
Pass Through - THE CHILDREN'S CABINET Reference#: 2251	93.575	-	-	-	-	-	-	-	96,707	-	96,707	-
Pass Through - THE CHILDREN'S CABINET Reference#: 2400254	93.575	-	-	-	-	-	-	-	107,610	-	107,610	-
Pass Through - THE CHILDREN'S CABINET Reference#: 2250	93.575	-	-	-	-	-	-	-	109,840	-	109,840	-
Pass Through - NEVADA DIVISION OF WELFARE AND SUPPORTIVE SERVICES Reference#: CC2313	93.575	-	-	-	-	-	-	-	727,482	-	727,482	-
Pass Through - THE CHILDREN'S CABINET Reference#: N/A	93.575	-	-	-	-	-	-	-	-	11,622	11,622	-
	93.575 Total	-	-	6,791	-	-	378	1,465,526	1,151,432	11,622	2,635,749	840,061
CHILD CARE MANDATORY AND MATCHING FUNDS OF THE CHILD CARE AND DEVELOPMENT FUND												
Pass Through - NEVADA DIVISION OF EARLY LEARNING & DEVELOPMENT Reference#: 23171	93.596	-	-	-	-	-	-	-	347,143	-	347,143	-
Pass Through - NEVADA DIVISION OF EARLY LEARNING & DEVELOPMENT Reference#: 23172	93.596	-	-	-	-	-	-	-	679,198	-	679,198	-
	93.596 Total	-	-	-	-	-	-	-	1,026,341	-	1,026,341	-
	CCDF Cluster Total	-	-	6,791	-	-	378	1,465,526	2,177,773	11,622	3,662,090	840,061
HEAD START CLUSTER												
HEAD START												
Direct	**93.600 Total**	-	-	-	-	-	-	3,326	4,058,328	-	4,061,654	188,359
	Head Start Cluster Total	-	-	-	-	-	-	3,326	4,058,328	-	4,061,654	188,359

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	Assistance Listing Number	CSN	DRI	GBC	NSU	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
SPECIAL PROGRAMS FOR THE AGING_TITLE IV_AND TITLE II_DISCRETIONARY PROJECTS												
Pass Through - NEVADA DIVISION OF AGING AND DISABILITY SERVICES Reference#: CETS#28821, WO 23-15	93.048	-	-	-	-	-	-	-	59,793	-	59,793	-
	93.048 Total	-	-	-	-	-	-	-	59,793	-	59,793	-
LIFESPAN RESPITE CARE PROGRAM												
Pass Through - NEVADA DIVISION OF AGING AND DISABILITY SERVICES Reference#: 18-041-56-9LX-24	93.072	-	-	-	-	-	-	-	24,019	-	24,019	-
Pass Through - NEVADA DIVISION OF AGING AND DISABILITY SERVICES Reference#: CETS# 28825_WO 23-12	93.072	-	-	-	-	-	-	-	51,904	-	51,904	-
	93.072 Total	-	-	-	-	-	-	-	75,923	-	75,923	-
SPECIAL PROGRAMS FOR THE AGING_TITLE III, PART D_DISEASE PREVENTION AND HEALTH PROMOTION SERVICES												
Pass Through - NEVADA DEPARTMENT OF HEALTH AND HUMAN SERVICES Reference#: 18-058-77-DC6X-22	93.043	-	-	-	-	-	-	-	38,279	-	38,279	-
	93.043 Total	-	-	-	-	-	-	-	38,279	-	38,279	-
NATIONAL FAMILY CAREGIVER SUPPORT, TITLE III, PART E												
Pass Through - NEVADA DEPARTMENT OF HEALTH AND HUMAN SERVICES Reference#: 16-007-77-EC6X-22	93.052	-	-	-	-	-	-	-	7,973	-	7,973	-
Pass Through - NEVADA DIVISION OF AGING AND DISABILITY SERVICES Reference#: 18-058-52-EB-24	93.052	-	-	-	-	-	-	-	83,417	-	83,417	-
	93.052 Total	-	-	-	-	-	-	-	91,390	-	91,390	-
TRAINING IN GENERAL, PEDIATRIC, AND PUBLIC HEALTH DENTISTRY												
Direct	**93.059 Total**	-	-	-	-	-	-	528,487	-	-	528,487	-
LABORATORY LEADERSHIP, WORKFORCE TRAINING AND MANAGEMENT DEVELOPMENT, IMPROVING PUBLIC HEALTH LABORATORY INFRASTRUCTURE												
Direct	**93.065 Total**	-	-	-	-	-	-	-	634,703	-	634,703	-
BIRTH DEFECTS AND DEVELOPMENTAL DISABILITIES - PREVENTION AND SURVEILLANCE												
Direct	**93.073 Total**	-	-	-	-	-	-	-	317,025	-	317,025	27,180

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COOPERATIVE AGREEMENTS TO PROMOTE ADOLESCENT HEALTH THROUGH SCHOOL-BASED HIV/STD PREVENTION AND SCHOOL-BASED SURVEILLANCE												
Direct	**93.079 Total**	-	-	-	-	-	-	-	88,136	-	88,136	-
COMPREHENSIVE COMMUNITY MENTAL HEALTH SERVICES FOR CHILDREN WITH SERIOUS EMOTIONAL DISTURBANCES (SED)												
Pass Through - CLARK COUNTY DEPARTMENT OF FAMILY SERVICES Reference#: 607016-24	93.104	-	-	-	-	-	-	27,378	-	-	27,378	-
Pass Through - NEVADA DEPARTMENT OF HEALTH AND HUMAN SERVICES Reference#: SOC-3646-FFY23-28	93.104	-	-	-	-	-	-	-	15,248	-	15,248	-
Pass Through - NEVADA DIVISION OF CHILD AND FAMILY SERVICES Reference#: SOC-3646-FFY24-35	93.104	-	-	-	-	-	-	-	24,470	-	24,470	-
Pass Through - NEVADA DIVISION OF CHILD AND FAMILY SERVICES Reference#: SOC-3646-FFY23-12	93.104	-	-	-	-	-	-	-	34,481	-	34,481	-
Pass Through - NEVADA DIVISION OF CHILD AND FAMILY SERVICES Reference#: SOC-3646-FFY24-32	93.104	-	-	-	-	-	-	-	73,542	-	73,542	-
	93.104 Total	-	-	-	-	-	-	27,378	147,741	-	175,119	-
AREA HEALTH EDUCATION CENTERS												
Direct	**93.107 Total**	-	-	-	-	-	-	-	421,789	-	421,789	217,908
MATERNAL AND CHILD HEALTH FEDERAL CONSOLIDATED PROGRAMS												
Direct	93.110	-	-	-	-	-	-	242,657	566,600	-	809,257	-
Pass Through - CHILDREN'S CABINET Reference#: 51123249	93.110	-	-	-	-	-	-	4,984	-	-	4,984	-
Pass Through - NEVADA DIVISION OF CHILD AND FAMILY SERVICES Reference#: DCFS2007	93.110	-	-	-	-	-	-	15,465	-	-	15,465	-
Pass Through - NEVADA DIVISION OF CHILD AND FAMILY SERVICES Reference#: DCFS2208	93.110	-	-	-	-	-	-	17,790	-	-	17,790	-
Pass Through - COMAGINE HEALTH Reference#: 4100.CE0.19.UNLV	93.110	-	-	-	-	-	-	320,997	-	-	320,997	-
	93.110 Total	-	-	-	-	-	-	601,893	566,600	-	1,168,493	-
PROJECT GRANTS AND COOPERATIVE AGREEMENTS FOR TUBERCULOSIS CONTROL PROGRAMS												

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Pass Through - NEVADA DIVISION OF PUBLIC AND BEHAVIORAL HEALTH Reference#: SG 26128	93.116	-	-	-	-	-	-	-	4,605	-	4,605	-
Pass Through - NEVADA DEPARTMENT OF HEALTH AND HUMAN SERVICES Reference#: SG 26066	93.116	-	-	-	-	-	-	-	42,771	-	42,771	-
Pass Through - NEVADA DIVISION OF PUBLIC AND BEHAVIORAL HEALTH Reference#: SG 26904	93.116	-	-	-	-	-	-	-	52,427	-	52,427	-
	93.116 Total	-	-	-	-	-	-	-	99,803	-	99,803	-
INJURY PREVENTION AND CONTROL RESEARCH AND STATE AND COMMUNITY BASED PROGRAMS												
Direct	93.136	-	-	-	-	-	-	71,547	85,412	-	156,959	-
Pass Through - MISSOURI DEPARTMENT OF HEALTH AND SENIOR SERVICES Reference#: DH230051629	93.136	-	-	-	-	-	-	15,209	-	-	15,209	-
Pass Through - NEVADA DIVISION OF PUBLIC AND BEHAVIORAL HEALTH Reference#: SG-2024-00274	93.136	-	-	-	-	-	-	23,070	-	-	23,070	-
Pass Through - NEVADA DIVISION OF PUBLIC AND BEHAVIORAL HEALTH Reference#: SG 26050	93.136	-	-	-	-	-	-	31,350	-	-	31,350	-
Pass Through - SOUTHERN NEVADA HEALTH DISTRICT Reference#: C2000061	93.136	-	-	-	-	-	-	52,604	-	-	52,604	-
Pass Through - SOUTHERN NEVADA HEALTH DISTRICT Reference#: C2400058	93.136	-	-	-	-	-	-	117,356	-	-	117,356	-
Pass Through - NEVADA DIVISION OF PUBLIC AND BEHAVIORAL HEALTH Reference#: SG-2024-00313	93.136	-	-	-	-	-	-	-	13,160	-	13,160	-
Pass Through - NEVADA DEPARTMENT OF HEALTH AND HUMAN SERVICES Reference#: SG 26049	93.136	-	-	-	-	-	-	-	84,361	-	84,361	-

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Pass Through - NEVADA DEPARTMENT OF HEALTH AND HUMAN SERVICES Reference#: WO 6739	93.136	-	-	-	-	-	-	-	140,636	-	140,636	-
Pass Through - NEVADA DEPARTMENT OF HEALTH AND HUMAN SERVICES Reference#: WO 6786	93.136	-	-	-	-	-	-	-	167,222	-	167,222	-
Pass Through - NEVADA DIVISION OF PUBLIC AND BEHAVIORAL HEALTH Reference#: SG 26446	93.136	-	-	-	-	-	-	-	475,544	-	475,544	-
	93.136 Total	-	-	-	-	-	-	311,136	966,335	-	1,277,471	-
COMMUNITY PROGRAMS TO IMPROVE MINORITY HEALTH GRANT PROGRAM												
Direct	**93.137 Total**	-	-	-	-	-	-	-	334,870	-	334,870	-
COORDINATED SERVICES AND ACCESS TO RESEARCH FOR WOMEN, INFANTS, CHILDREN, AND YOUTH												
Direct	**COVID-19, 93.153 Total**	-	-	-	-	-	-	163,953	-	-	163,953	-
RURAL HEALTH RESEARCH CENTERS GRANTS TO STATES FOR LOAN REPAYMENT												
Direct	**93.165 Total**	-	-	-	-	-	-	-	770,000	-	770,000	-
CHILDHOOD LEAD POISONING PREVENTION PROJECTS_STATE AND LOCAL CHILDHOOD LEAD POISONING PREVENTION AND SURVEILLANCE OF BLOOD LEAD LEVELS IN CHILDREN												
Direct	**93.197 Total**	-	-	-	-	-	-	257,613	-	-	257,613	143,435
STATE RURAL HOSPITAL FLEXIBILITY PROGRAM												
Direct	**93.241 Total**	-	-	-	-	-	-	-	587,661	-	587,661	294,513
SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES_PROJECTS OF REGIONAL AND NATIONAL SIGNIFICANCE												
Direct	93.243	18,479	-	-	-	-	-	-	717,782	-	736,261	90,000
Pass Through - NEVADA DEPARTMENT OF HEALTH AND HUMAN SERVICES Reference#: SG 26052	93.243	-	-	-	-	-	-	69,421	-	-	69,421	-
Pass Through - NEVADA DEPARTMENT OF HEALTH AND HUMAN SERVICES Reference#: SG 26850	93.243	-	-	-	-	-	-	171,909	-	-	171,909	-
Pass Through - NEVADA DEPARTMENT OF EDUCATION Reference#: 23-698-40000	93.243	-	-	-	-	-	-	-	11,879	-	11,879	-
Pass Through - THE DANYA INSTITUTE, INC. Reference#: 2001061-03	93.243	-	-	-	-	-	-	-	14,580	-	14,580	-

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Pass Through - NEVADA DIVISION OF PUBLIC AND BEHAVIORAL HEALTH Reference#: WO 6886	93.243	-	-	-	-	-	-	-	17,773	-	17,773	-
Pass Through - UNIVERSITY OF TEXAS AT AUSTIN Reference#: 2024_2320	93.243	-	-	-	-	-	-	-	19,070	-	19,070	-
Pass Through - THE DANYA INSTITUTE, INC. Reference#: 2001061-04	93.243	-	-	-	-	-	-	-	28,781	-	28,781	-
Pass Through - NEVADA DEPARTMENT OF EDUCATION Reference#: 23-700-40000	93.243	-	-	-	-	-	-	-	97,338	-	97,338	-
Pass Through - NEVADA DEPARTMENT OF EDUCATION Reference#: 24-698-40000	93.243	-	-	-	-	-	-	-	123,054	-	123,054	-
Pass Through - NEVADA DEPARTMENT OF EDUCATION Reference#: 24-700-40000	93.243	-	-	-	-	-	-	-	215,187	-	215,187	-
	93.243 Total	18,479	-	-	-	-	-	241,330	1,245,444	-	1,505,253	90,000
GRANTS FOR EDUCATION, PREVENTION, AND EARLY DETECTION OF RADIOGENIC CANCERS AND DISEASES												
Direct	**93.257 Total**	-	-	-	-	-	-	207,412	-	-	207,412	-
IMMUNIZATION COOPERATIVE AGREEMENTS												
Pass Through - IMMUNIZE NEVADA Reference#: 51422209	93.268	-	-	-	-	-	-	121,812	-	-	121,812	109,689
Pass Through - NEVADA DIVISION OF PUBLIC AND BEHAVIORAL HEALTH Reference#: SG 27000	93.268	-	-	-	-	-	-	621,116	-	-	621,116	191,077
	93.268 Total	-	-	-	-	-	-	742,928	-	-	742,928	300,766
ADULT VIRAL HEPATITIS PREVENTION AND CONTROL												
Direct	**93.270 Total**	-	-	-	-	-	-	-	44,472	-	44,472	-
DRUG ABUSE AND ADDICTION RESEARCH PROGRAMS												
Direct	**93.279 Total**	-	-	-	-	-	-	-	526	-	526	-
RACIAL AND ETHNIC APPROACHES TO COMMUNITY HEALTH												
Pass Through - SOUTHERN NEVADA HEALTH DISTRICT Reference#: C2400103	93.304	-	-	-	-	-	-	22,207	-	-	22,207	-
	93.304 Total	-	-	-	-	-	-	22,207	-	-	22,207	-
EPIDEMIOLOGY AND LABORATORY CAPACITY FOR INFECTIOUS DISEASES (ELC)												
Direct	GBC, COVID-19, 93.323	-	-	265,728	-	-	-	-	-	-	265,728	-

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Pass Through - SOUTHERN NEVADA HEALTH DISTRICT Reference#: C2200118	93.323	-	-	-	-	-	-	18,198	-	-	18,198	-
Pass Through - NEVADA DEPARTMENT OF HEALTH AND HUMAN SERVICES Reference#: SG 26176	93.323	-	-	-	-	-	-	113,600	-	-	113,600	-
Pass Through - NEVADA DIVISION OF PUBLIC AND BEHAVIORAL HEALTH Reference#: SG 26407	93.323	-	-	-	-	-	-	774,082	-	-	774,082	-
Pass Through - NEVADA DIVISION OF PUBLIC AND BEHAVIORAL HEALTH Reference#: HD 17616	93.323	-	-	-	-	-	-	-	(44,199)	-	(44,199)	-
Pass Through - NEVADA DIVISION OF PUBLIC AND BEHAVIORAL HEALTH Reference#: HD 17846	93.323	-	-	-	-	-	-	-	-	-	-	-
Pass Through - NEVADA DIVISION OF PUBLIC AND BEHAVIORAL HEALTH Reference#: WO 6768	93.323	-	-	-	-	-	-	-	265	-	265	-
Pass Through - NEVADA DIVISION OF PUBLIC AND BEHAVIORAL HEALTH Reference#: SG 25907	93.323	-	-	-	-	-	-	-	56,712	-	56,712	-
Pass Through - NEVADA DEPARTMENT OF HEALTH AND HUMAN SERVICES Reference#: SG 25725	93.323	-	-	-	-	-	-	-	178,758	-	178,758	-
Pass Through - NEVADA DIVISION OF PUBLIC AND BEHAVIORAL HEALTH Reference#: SG 26389	93.323	-	-	-	-	-	-	-	240,979	-	240,979	-
Pass Through - NEVADA DIVISION OF PUBLIC AND BEHAVIORAL HEALTH Reference#: SG-2024-00031	93.323	-	-	-	-	-	-	-	312,349	-	312,349	-
Pass Through - NEVADA DIVISION OF PUBLIC AND BEHAVIORAL HEALTH Reference#: SG 25136	93.323	-	-	-	-	-	-	-	495,755	-	495,755	-
Pass Through - NEVADA DEPARTMENT OF HEALTH AND HUMAN SERVICES Reference#: SG 25537	93.323	-	-	-	-	-	-	-	802,691	-	802,691	-

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Pass Through - NEVADA DIVISION OF PUBLIC AND BEHAVIORAL HEALTH Reference#: SG 25226	93.323	-	-	-	-	-	-	-	977,595	-	977,595	-
Pass Through - NEVADA DIVISION OF PUBLIC AND BEHAVIORAL HEALTH Reference#: SG 26898	93.323	-	-	-	-	-	-	-	1,101,060	-	1,101,060	-
	93.323 Total	-	-	265,728	-	-	-	905,880	4,121,965	-	5,293,573	-
PARTNERSHIPS TO IMPROVE COMMUNITY HEALTH												
Pass Through - NEVADA DIVISION OF PUBLIC AND BEHAVIORAL HEALTH Reference#: WO 6887	93.331	-	-	-	-	-	-	-	45,533	-	45,533	-
	93.331 Total	-	-	-	-	-	-	-	45,533	-	45,533	-
THE HEALTHY BRAIN INITIATIVE: TECHNICAL ASSISTANCE TO IMPLEMENT PUBLIC HEALTH ACTIONS RELATED TO COGNITIVE HEALTH, COGNITIVE IMPAIRMENT, AND CAREGIVING AT THE STATE AND LOCAL LEVELS												
Pass Through - NEVADA DIVISION OF PUBLIC AND BEHAVIORAL HEALTH Reference#: SG 25476	93.334	-	-	-	-	-	-	-	(1,702)	-	(1,702)	-
Pass Through - NEVADA DIVISION OF PUBLIC AND BEHAVIORAL HEALTH Reference#: SG-2024-00070	93.334	-	-	-	-	-	-	-	103,165	-	103,165	-
Pass Through - NEVADA DIVISION OF PUBLIC AND BEHAVIORAL HEALTH Reference#: SG 25929	93.334	-	-	-	-	-	-	-	156,676	-	156,676	-
	93.334 Total	-	-	-	-	-	-	-	258,139	-	258,139	-
BEHAVIORAL RISK FACTOR SURVEILLANCE SYSTEM												
Direct	93.336	-	-	-	-	-	-	-	264,524	-	264,524	-
Pass Through - UNIVERSITY OF NEVADA, RENO Reference#: UNR-23-29	93.336	-	-	-	-	-	-	200,620	-	-	200,620	-
	93.336 Total	-	-	-	-	-	-	200,620	264,524	-	465,144	-
RESEARCH INFRASTRUCTURE PROGRAMS												
Pass Through - STRYKAGEN, INC. Reference#: SP1900168	93.351	-	-	-	-	-	-	-	56,133	-	56,133	-
	93.351 Total	-	-	-	-	-	-	-	56,133	-	56,133	-
PUBLIC HEALTH EMERGENCY RESPONSE: COOPERATIVE AGREEMENT FOR EMERGENCY RESPONSE: PUBLIC HEALTH CRISIS RESPONSE												
Pass Through - NEVADA DIVISION OF PUBLIC AND BEHAVIORAL HEALTH Reference#: SG 25461	93.354	-	-	-	-	-	-	47,336	-	-	47,336	-

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Pass Through - NEVADA DIVISION OF PUBLIC AND BEHAVIORAL HEALTH Reference#: SG 25416	93.354	-	-	-	-	-	-	-	449,275	-	449,275	-
	93.354 Total	-	-	-	-	-	-	47,336	449,275	-	496,611	-
ACTIVITIES TO SUPPORT STATE, TRIBAL, LOCAL AND TERRITORIAL (STLT) HEALTH DEPARTMENT RESPONSE TO PUBLIC HEALTH OR HEALTHCARE CRISES												
Direct	93.391	-	-	-	-	-	-	76,631	-	-	76,631	-
Pass Through - NEVADA DEPARTMENT OF HEALTH AND HUMAN SERVICES Reference#: SG 25737	93.391	-	-	-	-	-	111,961	-	-	-	111,961	-
Pass Through - NEVADA DEPARTMENT OF HEALTH AND HUMAN SERVICES Reference#: WO 1201	93.391	-	-	-	-	-	-	(3,232)	-	-	(3,232)	-
Pass Through - SOUTHERN NEVADA HEALTH DISTRICT Reference#: C2400148	93.391	-	-	-	-	-	-	6,286	-	-	6,286	-
Pass Through - NEVADA DEPARTMENT OF HEALTH AND HUMAN SERVICES Reference#: WO 1202	93.391	-	-	-	-	-	-	47,425	-	-	47,425	-
Pass Through - SOUTHERN NEVADA HEALTH DISTRICT Reference#: C2200054	93.391	-	-	-	-	-	-	126,028	-	-	126,028	14,142
Pass Through - SOUTHERN NEVADA HEALTH DISTRICT Reference#: C2200061	93.391	-	-	-	-	-	-	138,077	-	-	138,077	-
Pass Through - SOUTHERN NEVADA HEALTH DISTRICT Reference#: C2300092	93.391	-	-	-	-	-	-	148,862	-	-	148,862	-
Pass Through - SOUTHERN NEVADA HEALTH DISTRICT Reference#: C2200051	93.391	-	-	-	-	-	-	174,761	-	-	174,761	-
Pass Through - NEVADA DIVISION OF PUBLIC AND BEHAVIORAL HEALTH Reference#: WO 6775	93.391	-	-	-	-	-	-	193,522	-	-	193,522	-
Pass Through - NEVADA DIVISION OF PUBLIC AND BEHAVIORAL HEALTH Reference#: SG 26913	93.391	-	-	-	-	-	-	245,036	-	-	245,036	-

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Pass Through - SOUTHERN NEVADA HEALTH DISTRICT Reference#: C2200057	93.391	-	-	-	-	-	-	562,282	-	-	562,282	-
Pass Through - SOUTHERN NEVADA HEALTH DISTRICT Reference#: C2200083	93.391	-	-	-	-	-	-	804,286	-	-	804,286	8,665
Pass Through - SOUTHERN NEVADA HEALTH DISTRICT Reference#: C2200025	93.391	-	-	-	-	-	-	1,945,390	-	-	1,945,390	524,299
Pass Through - NEVADA DEPARTMENT OF HEALTH AND HUMAN SERVICES Reference#: WO 6674	93.391	-	-	-	-	-	-	-	(2,607)	-	(2,607)	-
Pass Through - NEVADA DEPARTMENT OF HEALTH AND HUMAN SERVICES Reference#: WO 1204	93.391	-	-	-	-	-	-	-	122,142	-	122,142	-
Pass Through - NEVADA DEPARTMENT OF HEALTH AND HUMAN SERVICES Reference#: WO 121	93.391	-	-	-	-	-	-	-	185,848	-	185,848	-
Pass Through - NEVADA DEPARTMENT OF HEALTH AND HUMAN SERVICES Reference#: SG 25299	93.391	-	-	-	-	-	-	-	791,223	-	791,223	108,094
	93.391 Total	-	-	-	-	-	111,961	4,465,354	1,096,606	-	5,673,921	655,200
STRENGTHENING PUBLIC HEALTH SYSTEMS AND SERVICES THROUGH NATIONAL PARTNERSHIPS TO IMPROVE AND PROTECT THE NATION'S HEALTH												
Pass Through - NATIONAL ASSOCIATION OF COUNTY AND CITY HEALTH OFFICIALS Reference#: 2023-112809	93.421	-	-	-	-	-	-	32,384	-	-	32,384	10,723
	93.421 Total	-	-	-	-	-	-	32,384	-	-	32,384	10,723
THE NATIONAL CARDIOVASCULAR HEALTH PROGRAM												
Pass Through - NEVADA DEPARTMENT OF HEALTH AND HUMAN SERVICES Reference#: SG 26353	93.426	-	-	-	-	-	-	-	93,017	-	93,017	-
	93.426 Total	-	-	-	-	-	-	-	93,017	-	93,017	-
EVERY STUDENT SUCCEEDS ACT/PRESCHOOL DEVELOPMENT GRANTS												

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Pass Through - NEVADA DEPARTMENT OF EDUCATION Reference#: 27745	93.434	-	-	-	-	-	-	53,656	-	-	53,656	-
Pass Through - NEVADA DEPARTMENT OF EDUCATION Reference#: 27875	93.434	-	-	-	-	-	-	90,996	-	-	90,996	-
Pass Through - THE CHILDREN'S CABINET Reference#: Project# 2257 PDG-B-5-IDG 2023	93.434	-	-	-	-	-	-	-	212,685	-	212,685	13,583
Pass Through - NEVADA DEPARTMENT OF EDUCATION Reference#: 27744	93.434	-	-	-	-	-	-	-	583,957	-	583,957	-
Pass Through - NEVADA DEPARTMENT OF EDUCATION Reference#: 27743	93.434	-	-	-	-	-	-	-	663,789	-	663,789	-
	93.435 Total	-	-	-	-	-	-	144,652	1,460,431	-	1,605,083	13,583
THE INNOVATIVE CARDIOVASCULAR HEALTH PROGRAM												
Pass Through - NEVADA DIVISION OF PUBLIC AND BEHAVIORAL HEALTH Reference#: WO 6724	93.435	-	-	-	-	-	-	-	4,829	-	4,829	-
	93.435 Total	-	-	-	-	-	-	-	4,829	-	4,829	-
ACL ASSISTIVE TECHNOLOGY												
Pass Through - NEVADA DIVISION OF AGING AND DISABILITY SERVICES Reference#: 19-001-85-9X-23	93.464	-	-	-	-	-	-	-	66,701	-	66,701	-
Pass Through - NEVADA DIVISION OF AGING AND DISABILITY SERVICES Reference#: 19-001-85-9X-24	93.464	-	-	-	-	-	-	-	187,257	-	187,257	-
	93.464 Total	-	-	-	-	-	-	-	253,958	-	253,958	-
ALZHEIMER'S DISEASE PROGRAM INITIATIVE (ADPI)												
Pass Through - NEVADA SENIOR SERVICES - ADULT DAY CARE CENTERS OF LAS VEGAS AND HENDERSON Reference#: 51422420	93.470	-	-	-	-	-	-	1,801	-	-	1,801	-

Nevada System of Higher Education
Supplementary Schedule of Expenditures of Federal Awards
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	Assistance Listing Number	CSN	DRI	GBC	NSU	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - NEVADA DIVISION OF AGING AND DISABILITY SERVICES Reference#: 18-058-52-A3X-24	93.470	-	-	-	-	-	-	-	53,611	-	53,611	-
	93.470 Total	-	-	-	-	-	-	1,801	53,611	-	55,412	-
CONGRESSIONAL DIRECTIVES												
Direct	93.493	337,653	-	916,773	417,250	389,787	-	307,194	34,007	33,671	2,436,335	-
Pass Through - Substance Abuse and Mental Health Services Administration Reference#: 1H79FG000763	93.493	-	-	-	-	-	197,105	-	-	-	197,105	-
	93.493 Total	337,653	-	916,773	417,250	389,787	197,105	307,194	34,007	33,671	2,633,440	-
FAMILY TO FAMILY HEALTH INFORMATION CENTERS												
Direct	**93.504 Total**	-	-	-	-	-	-	-	92,252	-	92,252	-
AFFORDABLE CARE ACT (ACA) PUBLIC HEALTH TRAINING CENTERS PROGRAM												
Direct	93.516	-	-	-	-	-	-	656,201	-	-	656,201	-
Pass Through - UNIVERSITY OF ARIZONA Reference#: 664326	93.516	-	-	-	-	-	-	-	42,912	-	42,912	-
	93.516 Total	-	-	-	-	-	-	656,201	42,912	-	699,113	-
COMMUNITY-BASED CHILD ABUSE PREVENTION GRANTS												
Pass Through - NEVADA DEPARTMENT OF HEALTH AND HUMAN SERVICES Reference#: 93590-21-003	93.590	-	-	-	-	-	-	-	(201)	-	(201)	-
	93.590 Total	-	-	-	-	-	-	-	(201)	-	(201)	-
UNIVERSITY CENTERS FOR EXCELLENCE IN DEVELOPMENTAL DISABILITIES EDUCATION, RESEARCH, AND SERVICE												
Direct	**93.632 Total**	-	-	-	-	-	-	-	660,373	-	660,373	-
SOCIAL SERVICES BLOCK GRANT												
Pass Through - NEVADA DEPARTMENT OF HEALTH AND HUMAN SERVICES Reference#: DO 1392	93.667	-	-	-	-	-	-	110,806	-	-	110,806	-
	93.667 Total	-	-	-	-	-	-	110,806	-	-	110,806	-
CHILD ABUSE AND NEGLECT STATE GRANTS												
Pass Through - NEVADA DIVISION OF CHILD AND FAMILY SERVICES Reference#: 93669-20-002	93.669	-	-	-	-	-	-	10,424	-	-	10,424	-
	93.669 Total	-	-	-	-	-	-	10,424	-	-	10,424	-

EMPOWERING OLDER ADULTS AND ADULTS WITH DISABILITIES THROUGH CHRONIC DISEASE SELF-MANAGEMENT EDUCATION PROGRAMS Ð FINANCED BY PREVENTION AND PUBLIC HEALTH FUNDS (PPHF)

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Supplementary Schedule of Expenditures of Federal Awards
Fiscal Period 7/1/2023 - 6/30/2024

	Assistance Listing Number	CSN	DRI	GBC	NSU	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Direct	**93.734 Total**	-	-	-	-	-	-	-	21,109	-	21,109	-
PPHF: RACIAL AND ETHNIC APPROACHES TO COMMUNITY HEALTH PROGRAM FINANCED SOLELY BY PUBLIC PREVENTION AND HEALTH FUNDS												
Pass Through - SOUTHERN NEVADA HEALTH DISTRICT Reference#: C1900081	93.738	-	-	-	-	-	-	11,632	-	-	11,632	-
Pass Through - SOUTHERN NEVADA HEALTH DISTRICT Reference#: C2000118	93.738	-	-	-	-	-	-	13,304	-	-	13,304	-
Pass Through - SOUTHERN NEVADA HEALTH DISTRICT Reference#: C1900078	93.738	-	-	-	-	-	-	91,615	-	-	91,615	-
	93.738 Total	-	-	-	-	-	-	116,551	-	-	116,551	-
CENTERS FOR MEDICARE AND MEDICAID SERVICES (CMS) RESEARCH, DEMONSTRATIONS AND EVALUATIONS												
Direct	**93.779 Total**	-	-	-	-	-	-	51,223	-	-	51,223	-
OPIOID STR												
Pass Through - WASHINGTON STATE HEALTH CARE AUTHORITY Reference#: K4022-00-13	93.788	-	-	-	-	-	-	-	16,561	-	16,561	-
Pass Through - ALASKA DEPARTMENT OF HEALTH AND SOCIAL SERVICES Reference#: 2300816	93.788	-	-	-	-	-	-	-	72,632	-	72,632	-
Pass Through - STATE OF IDAHO Reference#: BC040500	93.788	-	-	-	-	-	-	-	114,940	-	114,940	-
Pass Through - NEVADA DEPARTMENT OF HEALTH AND HUMAN SERVICES Reference#: WO 6777	93.788	-	-	-	-	-	-	-	168,695	-	168,695	-
Pass Through - OREGON HEALTH AUTHORITY Reference#: 174408	93.788	-	-	-	-	-	-	-	177,905	-	177,905	-
Pass Through - WASHINGTON STATE HEALTH CARE AUTHORITY Reference#: K4022-00-09	93.788	-	-	-	-	-	-	-	188,035	-	188,035	-
Pass Through - NEVADA DEPARTMENT OF HEALTH AND HUMAN SERVICES Reference#: SG 25949	93.788	-	-	-	-	-	-	-	1,524,113	-	1,524,113	1,020,246

Nevada System of Higher Education
Supplementary Schedule of Expenditures of Federal Awards
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	Assistance Listing Number	CSN	DRI	GBC	NSU	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - NEVADA DIVISION OF PUBLIC AND BEHAVIORAL HEALTH Reference#: SG 25432	93.788	-	-	-	-	-	-	-	4,760,179	-	4,760,179	4,380,980
Pass Through - NEVADA DIVISION OF PUBLIC AND BEHAVIORAL HEALTH Reference#: SG 26463	93.788	-	-	-	-	-	-	-	6,126,625	-	6,126,625	4,628,594
	93.788 Total	-	-	-	-	-	-	-	13,149,685	-	13,149,685	10,029,820
ALLERGY AND INFECTIOUS DISEASES RESEARCH												
Direct	**93.855 Total**	-	-	-	-	-	-	-	1,585	-	1,585	-
BIOMEDICAL RESEARCH AND RESEARCH TRAINING												
Direct	**93.859 Total**	-	-	-	-	-	-	-	240,584	-	240,584	-
MATERNAL, INFANT AND EARLY CHILDHOOD HOME VISITING GRANT												
Pass Through - NEVADA DIVISION OF PUBLIC AND BEHAVIORAL HEALTH Reference#: SG 25711	93.870	-	-	-	-	-	-	-	6,397	-	6,397	-
Pass Through - NEVADA DIVISION OF PUBLIC AND BEHAVIORAL HEALTH Reference#: SG 25834	93.870	-	-	-	-	-	-	-	39,840	-	39,840	-
Pass Through - NEVADA DIVISION OF PUBLIC AND BEHAVIORAL HEALTH Reference#: SG 26398	93.870	-	-	-	-	-	-	-	129,399	-	129,399	-
	93.870 Total	-	-	-	-	-	-	-	175,636	-	175,636	-
MEDICAL LIBRARY ASSISTANCE												
Pass Through - UNIVERSITY OF WASHINGTON Reference#: SP2300889 NNLM Region 5	93.879	-	-	-	-	-	-	-	1,500	-	1,500	-
	93.879 Total	-	-	-	-	-	-	-	1,500	-	1,500	-
PRIMARY CARE TRAINING AND ENHANCEMENT												
Direct	**93.884 Total**	-	-	-	-	-	-	799,182	465,061	-	1,264,243	68,022
NATIONAL BIOTERRORISM HOSPITAL PREPAREDNESS PROGRAM												
Pass Through - UNIVERSITY OF CALIFORNIA, SAN FRANCISCO Reference#: 11611sc	93.889	-	-	-	-	-	-	10,320	-	-	10,320	-
	93.889 Total	-	-	-	-	-	-	10,320	-	-	10,320	-
RURAL HEALTH CARE SERVICES OUTREACH, RURAL HEALTH NETWORK DEVELOPMENT AND SMALL HEALTH CARE PROVIDER QUALITY IMPROVEMENT												
Pass Through - HEALTHY COMMUNITIES COALITION OF LYON AND STOREY COUNTIES (HCC) Reference#: 2400230	93.912	-	-	-	-	-	-	-	17,022	-	17,022	-
	93.912 Total	-	-	-	-	-	-	-	17,022	-	17,022	-

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	Assistance Listing Number	CSN	DRI	GBC	NSU	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
GRANTS TO STATES FOR OPERATION OF OFFICES OF RURAL HEALTH												
Direct	**93.913 Total**	-	-	-	-	-	-	-	192,791	-	192,791	-
GRANTS TO PROVIDE OUTPATIENT EARLY INTERVENTION SERVICES WITH RESPECT TO HIV DISEASE												
Direct	**COVID-19, 93.918 Total**	-	-	-	-	-	-	105,971	-	-	105,971	-
HIV PREVENTION ACTIVITIES_HEALTH DEPARTMENT BASED												
Pass Through - NEVADA DEPARTMENT OF HEALTH AND HUMAN SERVICES Reference#: WO 6764	93.940	-	-	-	-	-	-	-	2,615	-	2,615	-
Pass Through - SOUTHERN NEVADA HEALTH DISTRICT Reference#: C2100082	93.940	-	-	-	-	-	-	-	150,609	-	150,609	-
	93.940 Total	-	-	-	-	-	-	-	153,224	-	153,224	-
COOPERATIVE AGREEMENTS TO SUPPORT STATE-BASED SAFE MOTHERHOOD AND INFANT HEALTH INITIATIVE PROGRAMS												
Pass Through - NEVADA DIVISION OF PUBLIC AND BEHAVIORAL HEALTH Reference#: SG-2024-00277	93.946	-	-	-	-	-	-	-	14,095	-	14,095	-
Pass Through - NEVADA DEPARTMENT OF HEALTH AND HUMAN SERVICES Reference#: SG 26277	93.946	-	-	-	-	-	-	-	99,216	-	99,216	-
	93.946 Total	-	-	-	-	-	-	-	113,311	-	113,311	-
BLOCK GRANTS FOR COMMUNITY MENTAL HEALTH SERVICES												
Pass Through - NEVADA DIVISION OF PUBLIC AND BEHAVIORAL HEALTH Reference#: SG 25972	93.958	-	-	-	-	-	-	50,321	-	-	50,321	-
Pass Through - NEVADA DIVISION OF PUBLIC AND BEHAVIORAL HEALTH Reference#: SG 26847	93.958	-	-	-	-	-	-	50,496	-	-	50,496	-
Pass Through - NEVADA DIVISION OF PUBLIC AND BEHAVIORAL HEALTH Reference#: SG 26374	93.958	-	-	-	-	-	-	165,398	-	-	165,398	-
Pass Through - NEVADA DEPARTMENT OF HEALTH AND HUMAN SERVICES Reference#: SG26221	93.958	-	-	-	-	-	-	219,254	-	-	219,254	17,876

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	Assistance Listing Number	CSN	DRI	GBC	NSU	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - NEVADA DEPARTMENT OF HEALTH AND HUMAN SERVICES Reference#: SG 26468	93.958	-	-	-	-	-	-	281,506	-	-	281,506	-
Pass Through - NEVADA DIVISION OF PUBLIC AND BEHAVIORAL HEALTH Reference#: SG 25656	93.958	-	-	-	-	-	-	802,369	-	-	802,369	-
Pass Through - NEVADA DIVISION OF PUBLIC AND BEHAVIORAL HEALTH Reference#: WO 6920	93.958	-	-	-	-	-	-	-	9,734	-	9,734	-
Pass Through - NEVADA DIVISION OF PUBLIC AND BEHAVIORAL HEALTH Reference#: SG-2024-00279	93.958	-	-	-	-	-	-	-	21,924	-	21,924	-
Pass Through - NEVADA DEPARTMENT OF HEALTH AND HUMAN SERVICES Reference#: WO 6746	93.958	-	-	-	-	-	-	-	26,430	-	26,430	-
Pass Through - WASHINGTON STATE HEALTH CARE AUTHORITY Reference#: K4022-0-7	93.958	-	-	-	-	-	-	-	31,039	-	31,039	-
Pass Through - NAMI WESTERN NEVADA Reference#: 2400114	93.958	-	-	-	-	-	-	-	49,550	-	49,550	-
Pass Through - NEVADA DIVISION OF PUBLIC AND BEHAVIORAL HEALTH Reference#: WO 6905	93.958	-	-	-	-	-	-	-	55,917	-	55,917	-
Pass Through - NEVADA DEPARTMENT OF HEALTH AND HUMAN SERVICES Reference#: WO 6745	93.958	-	-	-	-	-	-	-	74,248	-	74,248	-
Pass Through - NEVADA DIVISION OF PUBLIC AND BEHAVIORAL HEALTH Reference#: SG-2024-00246	93.958	-	-	-	-	-	-	-	109,017	-	109,017	-
Pass Through - NEVADA DEPARTMENT OF HEALTH AND HUMAN SERVICES Reference#: SG 25959	93.958	-	-	-	-	-	-	-	135,857	-	135,857	82,563

Nevada System of Higher Education
Supplementary Schedule of Expenditures of Federal Awards
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	Assistance Listing Number	CSN	DRI	GBC	NSU	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - WASHINGTON STATE HEALTH CARE AUTHORITY Reference#: K4022-00-11	93.958	-	-	-	-	-	-	-	135,997	-	135,997	-
Pass Through - NEVADA DIVISION OF PUBLIC AND BEHAVIORAL HEALTH Reference#: SG 26483	93.958	-	-	-	-	-	-	-	207,074	-	207,074	-
Pass Through - WASHINGTON STATE HEALTH CARE AUTHORITY Reference#: K4022	93.958	-	-	-	-	-	-	-	244,477	-	244,477	-
Pass Through - NEVADA DEPARTMENT OF HEALTH AND HUMAN SERVICES Reference#: SG 26361	93.958	-	-	-	-	-	-	-	413,692	-	413,692	250,719
Pass Through - NEVADA DIVISION OF PUBLIC AND BEHAVIORAL HEALTH Reference#: SG-2024-00128	93.958	-	-	-	-	-	-	-	421,448	-	421,448	-
	93.958 Total	-	-	-	-	-	-	1,569,344	1,936,404	-	3,505,748	351,158
BLOCK GRANTS FOR PREVENTION AND TREATMENT OF SUBSTANCE ABUSE												
Pass Through - NEVADA DIVISION OF PUBLIC AND BEHAVIORAL HEALTH Reference#: WO 6772	93.959	-	-	-	-	-	-	2	-	-	2	-
Pass Through - WASHINGTON STATE HEALTH CARE AUTHORITY Reference#: K4022	93.959	-	-	-	-	-	-	-	7,177	-	7,177	-
Pass Through - NEVADA DEPARTMENT OF HEALTH AND HUMAN SERVICES Reference#: WO 6771	93.959	-	-	-	-	-	-	-	20,550	-	20,550	-
Pass Through - WASHINGTON STATE HEALTH CARE AUTHORITY Reference#: K4022 Work Order 14	93.959	-	-	-	-	-	-	-	33,325	-	33,325	-
Pass Through - WASHINGTON STATE HEALTH CARE AUTHORITY Reference#: Work Order 15 Contract K4022	93.959	-	-	-	-	-	-	-	106,863	-	106,863	-

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	Assistance Listing Number	CSN	DRI	GBC	NSU	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - NEVADA DIVISION OF PUBLIC AND BEHAVIORAL HEALTH Reference#:	93.959	-	-	-	-	-	-	-	140,991	-	140,991	-
Pass Through - NEVADA DIVISION OF PUBLIC AND BEHAVIORAL HEALTH Reference#: SG 26885	93.959	-	-	-	-	-	-	-	175,336	-	175,336	-
Pass Through - NEVADA DIVISION OF PUBLIC AND BEHAVIORAL HEALTH Reference#: SG 26012	93.959	-	-	-	-	-	-	-	224,105	-	224,105	-
Pass Through - NEVADA DIVISION OF PUBLIC AND BEHAVIORAL HEALTH Reference#: WO 6722	93.959	-	-	-	-	-	-	-	253,790	-	253,790	-
Pass Through - WASHINGTON STATE HEALTH CARE AUTHORITY Reference#: K4022-0-10	93.959	-	-	-	-	-	-	-	358,888	-	358,888	-
Pass Through - NEVADA DIVISION OF PUBLIC AND BEHAVIORAL HEALTH Reference#: SG-2024-00117	93.959	-	-	-	-	-	-	-	927,439	-	927,439	-
	93.959 Total	-	-	-	-	-	-	2	2,248,464	-	2,248,466	-
CENTERS FOR DISEASE CONTROL AND PREVENTION COLLABORATION WITH ACADEMIA TO STRENGTHEN PUBLIC HEALTH												
Pass Through - NEVADA DIVISION OF PUBLIC AND BEHAVIORAL HEALTH Reference#: SG 26919	93.967	-	-	-	-	-	-	-	190,956	-	190,956	-
	93.967 Total	-	-	-	-	-	-	-	190,956	-	190,956	-
PPHF GERIATRIC EDUCATION CENTERS												
Direct	**93.969 Total**	-	-	-	-	-	-	699,993	911,276	-	1,611,269	236,084
SEXUALLY TRANSMITTED DISEASES (STD) PREVENTION AND CONTROL GRANTS												
Pass Through - NEVADA DEPARTMENT OF HEALTH AND HUMAN SERVICES Reference#: WO 6805	93.977	-	-	-	-	-	-	-	25,956	-	25,956	-
	93.977 Total	-	-	-	-	-	-	-	25,956	-	25,956	-
COOPERATIVE AGREEMENTS FOR DIABETES CONTROL PROGRAMS												
Pass Through - NEVADA DIVISION OF PUBLIC AND BEHAVIORAL HEALTH Reference#: SG 26334	93.988	-	-	-	-	-	-	-	191,277	-	191,277	-
	93.988 Total	-	-	-	-	-	-	-	191,277	-	191,277	-
PREVENTIVE HEALTH AND HEALTH SERVICES BLOCK GRANT												

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	Assistance Listing Number	CSN	DRI	GBC	NSU	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
Pass Through - NEVADA DIVISION OF PUBLIC AND BEHAVIORAL HEALTH Reference#: SG 25879	93.991	-	-	-	-	-	-	18,201	-	-	18,201	-
Pass Through - NEVADA DIVISION OF PUBLIC AND BEHAVIORAL HEALTH Reference#: SG 26458	93.991	-	-	-	-	-	-	28,449	-	-	28,449	-
	93.991 Total	-	-	-	-	-	-	46,650	-	-	46,650	-
MATERNAL AND CHILD HEALTH SERVICES BLOCK GRANT TO THE STATES												
Pass Through - NEVADA DIVISION OF PUBLIC AND BEHAVIORAL HEALTH Reference#: WO 6800	93.994	-	-	-	-	-	-	6,341	-	-	6,341	-
Pass Through - NEVADA DIVISION OF PUBLIC AND BEHAVIORAL HEALTH Reference#: SG-2024-00010	93.994	-	-	-	-	-	-	9,820	-	-	9,820	-
Pass Through - NEVADA DEPARTMENT OF HEALTH AND HUMAN SERVICES Reference#: SG 25602	93.994	-	-	-	-	-	-	-	188	-	188	-
Pass Through - NEVADA DIVISION OF PUBLIC AND BEHAVIORAL HEALTH Reference#: SG 25597	93.994	-	-	-	-	-	-	-	43,427	-	43,427	-
Pass Through - NEVADA DIVISION OF PUBLIC AND BEHAVIORAL HEALTH Reference#: SG 26401	93.994	-	-	-	-	-	-	-	73,932	-	73,932	-
	93.994 Total	-	-	-	-	-	-	16,161	117,547	-	133,708	-
United States Department of Health and Human Services (HHS) Total		356,132	-	1,189,292	417,250	389,787	309,444	14,886,651	42,181,160	45,293	59,775,009	13,500,767
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE (CNCS)												
AMERICORPS SENIORS RETIRED AND SENIOR VOLUNTEER PROGRAM (RSVP)												
Direct	**94.002 Total**	-	-	-	-	-	-	-	17,942	-	17,942	-
AMERICORPS STATE AND NATIONAL												
Pass Through - NEVADA VOLUNTEERS Reference#: 22AFINV0010005	94.006	-	-	-	-	-	-	-	20,829	-	20,829	-
Pass Through - NEVADA VOLUNTEERS Reference#: 22AFINV0010009	94.006	-	-	-	-	-	-	-	89,399	-	89,399	-
	94.006 Total	-	-	-	-	-	-	-	110,228	-	110,228	-

Nevada System of Higher Education
Supplementary Schedule of Expenditures of Federal Awards
Fiscal Period 7/1/2023 - 6/30/2024

	Assistance Listing Number	CSN	DRI	GBC	NSU	SA	TMCC	UNLV	UNR	WNC	TOTAL	Sub Recipient
AMERICORPS VOLUNTEER GENERATION FUND												
Pass Through - NEVADA VOLUNTEERS Reference#: NVVGF22006	94.021	-	-	-	-	-	-	-	1,385	-	1,385	-
	94.021 Total	-	-	-	-	-	-	-	1,385	-	1,385	-
Corporation for National and Community Service (CNCS) Total		-	-	-	-	-	-	-	129,555	-	129,555	-
UNITED STATES DEPARTMENT OF HOMELAND SECURITY (DHS)												
NON-PROFIT SECURITY PROGRAM												
Pass Through - NEVADA DIVISION OF EMERGENCY MANAGEMENT Reference#: SP-2100841	97.008	-	-	-	-	-	-	-	128,481	-	128,481	-
	97.008 Total	-	-	-	-	-	-	-	128,481	-	128,481	-
HOMELAND SECURITY GRANT PROGRAM												
Direct	97.067	-	-	-	-	-	-	-	82,670	-	82,670	-
Pass Through - NEVADA DEPARTMENT OF EMERGENCY MANAGEMENT Reference#: 2200854	97.067	-	-	-	-	-	-	-	3,092	-	3,092	-
Pass Through - NEVADA DIVISION OF EMERGENCY MANAGEMENT Reference#: 2200853	97.067	-	-	-	-	-	-	-	70,200	-	70,200	-
	97.067 Total	-	-	-	-	-	-	-	155,962	-	155,962	-
United States Department of Homeland Security (DHS) Total		-	-	-	-	-	-	-	284,443	-	284,443	-
Total Expenditures of Federal Awards		65,717,604	26,444,275	6,201,672	29,344,347	2,045,225	16,525,169	299,284,320	246,922,491	7,708,869	700,193,972	27,692,491

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

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Notes to the Supplementary Schedule of Expenditures of Federal Awards

Note 1 Basis of Presentation & Summary of Significant Accounting Policies:

The purpose of the Supplementary Schedule of Expenditures of Federal Awards Schedule is to present a summary of the activities of the Nevada System of Higher Education for the year ended June 30, 2024, 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

The information is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). 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 University
College of Southern Nevada	Great Basin College
Truckee Meadows Community College	Western Nevada College
Nevada System of Higher Education System Administration	

Expenses reported in the Schedule are reported on the accrual basis of accounting, except for subrecipient expenses, which are recorded on the cash basis. When applicable, such expenses are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenses are not allowable or are limited as to reimbursement.

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

Note 2 Federal Student Loan Programs:

The Federal Perkins, Nursing Faculty Loan Programs ("NFLP"), Nursing Student Loan Programs ("NSLP") and Health Professions Student Loan Programs ("HPSL") are administered directly by the System and balances and transactions relating to these programs are included in the System's financial statements. Loans outstanding at the beginning of the year and loans made during the year are included in the federal expenditures presented in the Schedule. The balances of loans outstanding under the Perkins, NFLP, NSLP, and HPSL programs were $700,483, $1,858,758, $436,977, and $711,553, respectively as of June 30, 2024.

Note 3 Indirect Cost Rate:

For fiscal year 2024, NSHE institutions utilize negotiated indirect rates, and NSHE does not utilize the 10% de minimis rate provided by Uniform Guidance.

Section I – Summary of Auditor's Results

FINANCIAL STATEMENTS

Type of auditor's report issued	Unmodified
Internal control over financial reporting:	
Material weaknesses identified	Yes
Significant deficiencies identified not considered to be material weaknesses	Yes
Noncompliance material to financial statements noted?	No

FEDERAL AWARDS

Internal control over major program:	
Material weaknesses identified	Yes
Significant deficiencies identified not considered to be material weaknesses	Yes

Type of auditor's report issued on compliance for major programs:

Unmodified for all major programs except for the following, which were qualified opinions:

Research and Development Cluster
Student Financial Assistance Cluster

Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance 2 CFR 200.516:	Yes

Identification of major programs:

Name of Federal Program	Assistance Listing Number
Research and Development Cluster	See SEFA
Student Financial Assistance Cluster:	
Federal Supplemental Educational Opportunity Grants	84.007
Federal Work-Study Program	84.033
Federal Perkins Loan Program Federal Capital Contributions	84.038
Federal Pell Grant Program	84.063
Federal Direct Student Loans	84.268
Teacher Education Assistance for College and Higher Education Grants	84.379
Nurse Faculty Loan Program	93.264
Health Professions Student Loans, Including Primary Care Loans/ Loans for Disadvantaged Students	93.342
Nursing Student Loans	93.364
SNAP Cluster:	
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561
Coronavirus State and Local Fiscal Recovery Fund	21.027
Adult Education - Basic Grants to States	84.002
Fund for the Improvement of Postsecondary Education	84.116
CCDF Cluster:	
Child Care and Development Block Grant	93.575
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596
Head Start Cluster:	
Head Start	93.600
Block Grants for Community Mental Health Services	93.958
Block Grants for Prevention and Treatment of Substance Abuse	93.959

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

2024-001: Net Investment in Capital Assets and Capital Borrowings
Material Weakness in Internal Control

Criteria:

Management is responsible for establishing and maintaining an effective system of internal control over financial statement reporting. One of the components of an effective system of internal control over financial reporting is the proper recording of net position. GASB Statement 63 *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position* (GASB 63) provides the accounting treatment of net position. Net position is displayed in three components: net investment in capital assets, restricted (distinguishing between major categories of restrictions), and unrestricted.

GASB 63 states "the net investment in capital assets component of net position consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets."

Condition:

The College of Southern Nevada (CSN), Nevada State University (NSU), and Western Nevada College (WNC) had certain classification errors in the calculation of net investment in capital assets and restricted net position as follows:

- CSN recorded capital related borrowings as an offset to restricted net position. In addition, CSN improperly included other amounts in the restricted net position.
- NSU recorded capital related borrowings as an offset to restricted net position rather than the net investment in capital assets and did not properly include all capital assets. In addition, NSU improperly included other amounts in the restricted net position.
- WNC did not appropriately reconcile restricted net position with respect to loans.

Cause:

CSN, NSU, and WNC did not have adequate internal controls to ensure the components of net position were appropriately reconciled.

Effect:

Adjustments were made to classifications within net position as follows:

- CSN overstated restricted net position and understated unrestricted net position by approximately $4.0 million.
- NSU understated net investment in capital assets by approximately $27.5 million, overstated restricted net position by approximately $11.5 million, and overstated unrestricted net position by approximately $16.0 million.
- WNC understated net investment in capital assets by approximately $1.3 million, understated restricted net position by approximately $1.9 million and overstated unrestricted net position by approximately $3.2 million.

Recommendation:	We recommend CSN, NSU, and WNC enhance internal controls to ensure the components of net position are appropriately reconciled.
Views of Responsible Officials:	The College of Southern Nevada agrees with this finding. The Nevada State University agrees with this finding. Western Nevada College agrees with this finding.

2024-002: SEFA Preparation
Material Weakness in Internal Control

Criteria:

Management is responsible for establishing and maintain an effective system of internal control over financial reporting.

Title 2 *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) requires the Nevada System of Higher Education to prepare a Schedule of Expenditures of Federal Awards (SEFA) as prescribed by section 200.510(b).

Appropriate identification of federal awards is a key component of effective internal control over financial reporting.

Condition:

Federal awards were inappropriately included or excluded from certain clusters on the SEFA and provider agreements were inappropriately included in the SEFA.

Cause:

Institutions of the Nevada System of Higher Education (System) prepare individual SEFA's, which are provided to System Administration (SA) for compilation and final drafting of the SEFA.

Adequate internal controls were not in place to appropriately identify federal award clusters and provider agreements, as applicable, at the following institutions:

- Truckee Meadows Community College (TMCC)
- University of Nevada, Las Vegas (UNLV)
- University of Nevada, Reno (UNR)
- System Administration

Effect:

Adjustments were made to the SEFA as follows:

<u>Truckee Meadows Community College</u>

- Inappropriately included a program within the Research and Development Cluster for $83,121.

<u>University of Nevada, Las Vegas</u>

- Inappropriately excluded two programs from the Research and Development Cluster for $25,101.

<u>University of Nevada, Reno</u>

- Inappropriately excluded three programs from the Research and Development Cluster for $725,993.
- Inappropriately included a provider agreement as a federal award within the CCDF Cluster for $211,260.

System Administration

- Inappropriately included two programs in the Aging Cluster for $135,716 (from UNR).
- Inappropriately included one program in the Fish and Wildlife Cluster for $65,091 (from UNR).
- Inappropriately identified a program as a cluster that was no longer a cluster for $1,263,512 (from UNLV and UNR).
- Inappropriately included one program in the Highway Safety Cluster for $333,791 (from UNLV).
- Inappropriately included one program in the TRIO Cluster for $765,862 (from UNLV).
- Inappropriately included one program in the WIOA Cluster for $829,973 (from TMCC).

Proper federal award identification is essential as it impacts which programs are selected for audit each year.

Recommendation: We recommend the TMCC, UNLV, UNR, and SA enhance internal controls surrounding cluster identification. Particularly, in the federal award setup for the Research and Development Cluster considerations and through a comparison to the *OMB Compliance Supplement* each year for the other clusters.

Views of Responsible Officials: The Truckee Meadows Community College agrees with this finding. The University of Nevada, Las Vegas agrees with this finding. The University of Nevada, Reno agrees with this finding. The System Administration agrees with this finding.

2024-003: Accounting for Service Concession Arrangements
Material Weakness in Internal Control

Criteria: Management is responsible for establishing and maintaining an effective system of internal control over financial statement reporting. One of the components of an effective system of internal control over financial reporting is the proper implementation of newer accounting standards. GASB Statement 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements* (GASB 94), was implemented during the year ended June 30, 2023.

GASB 94 states that "periods for which both the operator and transferor have an option to terminate the agreement without permission from the other party (or if both parties have to agree to extend) are cancellable periods and are excluded from the term."

Condition: The University of Nevada, Las Vegas (UNLV) entered into two agreements, one with the operator of their food services and one with the operator of their bookstore and determined both agreements qualified as a service concession arrangement under GASB 94. Both of these agreements are cancellable by either party without permission and, therefore, should not be recognized in the Statement of Net Position as a service concession arrangement.

Cause: UNLV did not have adequate internal controls to review the cancellation provisions of the underlying service concession arrangements to ensure proper treatment under GASB 94.

Effect: An adjustment of approximately $17 million was necessary to reverse the receivable and deferred inflow of resources for the service concession arrangements that had been recorded at UNLV for the year ended June 30, 2024. The net effect on the Statement of Revenues, Expenses, and Changes in Net Position was $238,771 for the year ended June 30, 2024.

Recommendation: We recommend UNLV enhance internal controls for the review of the cancellation provisions of the underlying service concession arrangements to ensure proper treatment under GASB 94.

Views of Responsible Officials: The University of Nevada, Las Vegas agrees with this finding.

2024-004: Restatement of System Related Organizations
Material Weakness in Internal Control

Criteria:

Management is responsible for establishing and maintaining an effective system of internal control over financial statement reporting. One of the components of an effective system of internal control over financial reporting is the proper identification and reporting of all component units of the Nevada System of Higher Education (the System), or System Related Organizations, in accordance with U.S. Generally Accepted Accounting Principles (GAAP).

GASB Statement 39, *Determining Whether Certain Organizations Are Component Units* (GASB 39) states that "Organizations that are legally separate, tax-exempt entities and that meet all of the following criteria should be discretely presented as component units. These criteria are:

1) The economic resources received or held by the separate organization are entirely or almost entirely for the direct benefit of the primary government, its component units, or its constituents.
2) The primary government, or its component units, is entitled to, or has the ability to otherwise access, a majority of the economic resources received or held by the separate organization.
3) The economic resources received or held by an individual organization that the specific primary government, or its component units, is entitled to, or has the ability to otherwise access, are significant to that primary government.

Condition:

Management evaluates potential component units to determine if the potential component unit should be included as part of the reporting entity. The Nevada Health and Bioscience Asset Corporation (NHBAC), a separate, tax-exempt entity, was not properly evaluated for the criteria under GASB 39.

Cause:

The University of Nevada, Las Vegas (UNLV) did not have adequate internal controls to provide for the periodic review and consideration of all potential component units for facts and circumstances that may change. Particularly, UNLV did not have adequate internal controls to ensure a periodic review of the criteria under GASB 39 was performed.

Effect:

A prior period adjustment of $142.7M was recognized in the aggregately presented component units, or System Related Organizations, column to include the beginning net position of NHBAC as well as adjustments to include the current year activity.

Recommendation:

We recommend UNLV enhance internal controls to provide for the periodic review and consideration of all potential component units for facts and circumstances that may change, particularly with respect to GASB 39.

Views of Responsible Officials:

The University of Nevada, Las Vegas agrees with this finding.

2024-005: College of Southern Nevada – Student Enrollment Systems
Material Weakness in Internal Control

Criteria: Management is responsible for establishing and maintaining an effective system of internal control over financial reporting. Internal controls should be designed, implemented, and maintained to ensure the reliability of financial reporting and to prevent and detect fraud. The College of Southern Nevada (CSN) is primarily responsible for the implementation of these controls in relation to student enrollment at the institution.

Condition: Fraudulent enrollment applications were submitted to CSN that were not prevented or detected timely.

Cause: CSN did not have adequate information system data analytic controls or other manual internal controls in place to effectively analyze a significant surge in suspicious enrollment applications timely.

Effect: Federal benefits were drawn by CSN on behalf of these fraudulent applications. In some cases, credit balances were disbursed to these individuals in accordance with CSN's policies and procedures. As the semester progressed, CSN performed various verification procedures and proceeded with the return of Title IV funds to the U.S. Department of Education. Ultimately, the federal benefits were repaid by CSN to the U.S. Department of Education, but CSN was significantly impacted by this matter. The current estimated impact of the scheme is estimated as follows:

- Approximately $4,000,000 in outstanding tuition, fees, and write-offs
- Approximately $3,200,000 in returned Title IV funds
- Approximately $230,000 in indirect costs, such as additional instructors and vendor related support

Recommendation: We recommend CSN improve information system internal controls to enhance data analytics as well as manual internal controls to better detect and prevent suspicious enrollment activity timely.

Views of Responsible Officials: The College of Southern Nevada agrees with this finding.

2024-006: Restricted Net Position and Sinking Funds
Significant Deficiency in Internal Control

Criteria: Management is responsible for establishing and maintaining an effective system of internal control over financial statement reporting. One of the components of an effective system of internal control over financial reporting is the proper recording of net position. GASB Statement 63 *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position* provide the accounting treatment of net position. Net position is displayed in three components: net investment in capital assets, restricted (distinguishing between major categories of restrictions), and unrestricted.

In addition, the GASB Implementation Guide 2015-1 states, in part, "if the government has established a sinking fund to accumulate cash to pay off the debt at maturity, the accrued interest would be included (reduce) the same component of net position as the sinking fund resources".

Condition: The University of Nevada, Reno (UNR) had a certain classification error in the calculation of restricted net position where accrued interest was not recorded as an offset to amounts restricted for debt service.

Cause: UNR did not have adequate internal controls to ensure accrued interest was included in the calculation of restricted net position.

Effect: Adjustments were made to classifications within net position as follows:

- UNR overstated restricted net position and understated unrestricted net position by approximately $5 million.

Recommendation: We recommend UNR enhance internal controls to ensure accrued interest is included in the calculation of restricted net position.

Views of Responsible Officials: The University of Nevada, Reno agrees with this finding.

Section III – Findings and Questioned Costs for Federal Awards

2024-007: U.S. Departments and Pass-Through Programs with various assistance listings as listed in the Schedule of Expenditures for the Research and Development Cluster

Cash Management
Significant Deficiency in Internal Control over Compliance

Grant Award Number: Potentially affects all grant awards included under the Research and Development Cluster for DRI, UNR, and WNC on the Schedule of Expenditures of Federal Awards.

Criteria: Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200 *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) section 200.303 provides that non-federal entities must establish and maintain effect internal control that provides reasonable assurance that the non-federal entity is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award.

Grantors require the submission of *Requests for Reimbursement*.

Condition: There was no evidence of review and approval (segregation of duties) between the preparer and reviewer. In addition, indirect costs were unintentionally charged at a lower rate than approved.

Cause: Desert Research Institute (DRI), University of Nevada, Reno (UNR), and Western Nevada College (WNC) did not have adequate internal controls to provide for the documented review and approval of *Requests for Reimbursement* submitted to the grantor.

Effect: Inaccurate information may be reported to the grantor and funds may not be drawn on a reimbursement basis or for immediate cash needs and not be detected.

Questioned Costs: None

Context/Sampling: A nonstatistical sample of 62 *Requests for Reimbursement* out of a population of 453 across the Nevada System of Higher Education was selected for testing.

The following errors were noted by institution:

<u>Desert Research Institute</u>
DRI had 12 requests selected for testing of the sample of 62. We noted there was no evidence of review by an individual independent of the preparer on any of the 12 requests.

University of Nevada, Reno
UNR had 23 requests selected for testing of the sample of 62. We noted that one request was not reviewed by an individual independent of the preparer.

In addition, we noted two requests included indirect costs at a rate lower than the approved rate in the grant agreement, which caused a total under-reimbursement of $4,286.

Western Nevada College
WNC had one request selected for testing of the sample of 62. We noted there was no evidence of review by an individual independent of the preparer for the one request.

Repeat Finding from Prior Year: No

Recommendation: We recommend DRI, UNR, and WNC enhance internal controls to provide for the documented review and approval of *Requests for Reimbursement*.

Views of Responsible Officials: The Desert Research Institute agrees with this finding. The University of Nevada, Reno agrees with this finding. The Western Nevada College agrees with this finding.

2024-008: U.S. Departments and Pass-Through Programs with various assistance listings as listed in the Schedule of Expenditures for the Research and Development Cluster

Cash Management
Significant Deficiency in Internal Control over Compliance

Grant Award Number:	Potentially affects all direct grant awards included under assistance listing 93.866 as part of the Research and Development Cluster for UNR on the Schedule of Expenditures of Federal Awards.
Criteria:	Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200 *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) section 200.305(b)(1) provides that pass-through entities must monitor cash drawdowns by their subrecipients to ensure that the time elapsing between the transfer of federal funds to the subrecipient and their disbursement for program purposes is minimized.
Condition:	An advance payment was made to a subrecipient in excess of immediate cash needs.
Cause:	The University of Nevada, Reno (UNR) did not have adequate internal controls to ensure advance payments to subrecipients would be disbursed for program purposes timely.
Effect:	Unspent funds were retained by the subrecipient for a period beyond the subaward's period of performance and liquidation period.
Questioned Costs:	Undetermined as a final reconciliation of unspent funds to be returned has not been finalized with the subrecipient.
Context/Sampling:	A nonstatistical sample of 60 pass-through payments out of a population of 636 across the Nevada System of Higher Education was selected for testing. UNR had 25 pass-through payments selected of the 60 in the sample. We noted procedures were not performed to minimize the time elapsing between the transfer of federal funds and disbursement for program purposes for one pass-through payment. The total originally advanced to the subrecipient was $40,000.
Repeat Finding from Prior Year:	No
Recommendation:	We recommend UNR enhance internal controls to ensure advance payments to subrecipients are disbursed for program purposes timely.
Views of Responsible Officials:	The University of Nevada, Reno agrees with this finding.

2024-009: U.S. Departments and Pass-Through Programs with various assistance listings as listed in the Schedule of Expenditures for the Research and Development Cluster

Subrecipient Monitoring
Material Weakness in Internal Control over Compliance and Material Noncompliance

Grant Award Number: Potentially affects all grant awards with pass-through payments included under the Research and Development Cluster for DRI, NSU, UNLV, and UNR on the Schedule of Expenditures of Federal Awards.

Criteria: Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200 *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) section 200.332 requires that:

- Pass-through entities establish policies for subrecipient monitoring that have a risk-based approach to determine the appropriate monitoring.
- Pass-through entities evaluate the risk of noncompliance with a subaward to determine the appropriate monitoring.
- Pass-through entities ensure that every subaward includes certain information at the time of the subaward.
- Pass-through entities monitor the activities of a subrecipient as necessary to ensure that the subaward is used for authorized purposes, complies with the terms and conditions of the subaward, and achieves performance goals.
- Pass-through entities verify every subrecipient is audited as required by Uniform Guidance, issue management decisions for audit findings, as applicable, and ensure the subrecipient take timely corrective action on all audit findings, as applicable.

Condition: Subrecipient monitoring policies are not documented, risk assessment was not performed, subawards were missing required information, monitoring of activities was not performed, and subrecipient audit reports were not monitored or reviewed.

Cause: Adequate internal controls were not in place to ensure compliance with subrecipient monitoring requirements for the following institutions:

- Desert Research Institute (DRI)
- Nevada State University (NSU)
- University of Nevada, Las Vegas (UNLV)
- University of Nevada, Reno (UNR)

Effect: Noncompliance may occur at a subrecipient and not be detected.

Questioned Costs: None

Context/Sampling: A nonstatistical sample of 61 subrecipients out of a population greater than 250 across the Nevada System of Higher Education was selected for testing.

The following errors were noted by institution:

Desert Research Institute

DRI had six subrecipients selected for testing out of the sample of 61.

- Risk assessment was not performed for the six subrecipients selected for testing.
- Monitoring activities were not documented adequately to provide for reasonable assurance that five of the subrecipients were using the award for authorized purposes and meeting performance objectives.

Nevada State University

NSU had one subrecipient selected for testing out of the sample of 61.

- NSU does not have written subrecipient monitoring policies.
- Risk assessment was not performed for the subrecipient selected for testing.
- Monitoring activities were not documented adequately to provide for reasonable assurance that the subrecipient was using the award for authorized purposes and meeting performance objectives.
- NSU did not have a mechanism in place to verify and monitor subrecipient audit reports timely. NSU did not review the subrecipient audit report or ensure an audit was not required.

University of Nevada, Las Vegas

UNLV had 29 subrecipients selected for testing out of the sample of 61.

- UNLV does not have written subrecipient monitoring policies.
- Risk assessment was not performed for 15 of the subrecipients selected for testing.
- Subawards were missing required information for 13 of the subawards to subrecipients selected for testing.
- Monitoring activities were not documented adequately for 28 subrecipients to provide for reasonable assurance that the subrecipient was using the award for authorized purposes and meeting performance objectives.
- UNLV did not have a mechanism in place to verify and monitor subrecipient audit reports timely. UNLV did not review the subrecipient audit report or ensure an audit was not required for 23 subrecipients.

University of Nevada, Reno

UNR had 25 subrecipients selected for testing out of the sample of 61.

- Subawards were missing required information for two of the subawards to subrecipients selected for testing.
- UNR did not have a mechanism in place to verify and monitor subrecipient audit reports timely. UNR did not review the subrecipient audit report or ensure an audit was not required for 23 subrecipients.

Repeat Finding from Prior Year: No

Recommendation: We recommend NSU and UNLV establish subrecipient monitoring policies. In addition, we recommend DRI, NSU, UNLV, and UNR enhance internal controls to ensure compliance with subrecipient monitoring requirements.

Views of Responsible Officials: The Desert Research Institute agrees with this finding. The Nevada State University agrees with this finding. The University of Nevada, Las Vegas agrees with this finding. The University of Nevada, Reno agrees with this finding.

2024-010: **U.S. Department of Education**
Student Financial Assistance Cluster:
Federal Supplemental Educational Opportunity Grants, 84.007
Federal Work-Study Program, 84.033
Federal Perkins Loan Program, 84.038
Federal Pell Grant Program, 84.063
Federal Direct Student Loans, 84.268
Teacher Education Assistance for College and Higher Education Grants, 84.379
Nurse Faculty Loan Program, 93.264
Health Professions Student Loans, Including Primary Care Loans and Loans for Disadvantaged Students, 93.342
Nursing Student Loans, 93.364

Special Tests & Provisions – Disbursements to or on Behalf of Students
Significant Deficiency in Internal Control over Compliance

Grant Award Number: Potentially affects all grant awards included in the Student Financial Assistance Cluster for UNR on the Schedule of Expenditures of Federal Awards.

Criteria: *34 CFR 668.164(h)* states that a Title IV credit balance occurs whenever the amount of Title IV program funds credited to a student's ledger account for a payment period exceeds the amount assessed the student for allowable charges associated with that payment period. A Title IV credit balance must be paid directly to the student or parent as soon as possible, but no later than (i) Fourteen (14) days after the balance occurred if the credit balance occurred after the first day of class of a payment period; or (ii) Fourteen (14) days after the first day of class of a payment period if the credit balance occurred on or before the first day of class of that payment period.

Condition: Credit balances were not remitted timely.

Cause: The University of Nevada, Reno (UNR) did not have adequate internal controls to ensure credit balances were remitted timely after a hold had been placed on the student’s account.

Effect: Students do not receive their money timely.

Questioned Costs: None

Context/Sampling: A nonstatistical sample of 60 out of a population of 1,589 students who had Title IV disbursements was selected for testing. One student had a credit balance that was generated for their Spring 2023 term and had not cashed the check. A hold was placed on the student’s account until the student eventually cashed the check. However, the hold was not removed and the credit balance from the Fall 2023 term was not removed until April 2024. Therefore, the refund was 218 days after the credit balance occurred (204 days late).

Repeat Finding from Prior Year:	No
Recommendation:	We recommend UNR enhance internal controls to ensure credit balances are remitted timely after a hold has been placed on a student's account.
Views of Responsible Officials:	The University of Nevada, Reno agrees with this finding.

2024-011: **U.S. Department of Education**
Student Financial Assistance Cluster:
Federal Supplemental Educational Opportunity Grants, 84.007
Federal Work-Study Program, 84.033
Federal Perkins Loan Program, 84.038
Federal Pell Grant Program, 84.063
Federal Direct Student Loans, 84.268
Teacher Education Assistance for College and Higher Education Grants, 84.379
Nurse Faculty Loan Program, 93.264
Health Professions Student Loans, Including Primary Care Loans and Loans for Disadvantaged Students, 93.342
Nursing Student Loans, 93.364

Special Tests & Provisions – Return of Title IV (R2T4)
Material Weakness in Internal Control over Compliance

Grant Award Number: Potentially affects all grant awards included in the Student Financial Assistance Cluster for CSN, UNLV, and UNR on the Schedule of Expenditures of Federal Awards.

Criteria: In accordance with *34 CFR 668.173(b)* and *34 CFR 668.22(e),* when a student ceases attendance during a payment period or period of enrollment, drops, takes a leave of absence, or never begins attendance, institutions are required to calculate the percentage of Title IV aid earned following the guidance of the calculation worksheets in Appendix to Volume 5 of the *FSA Handbook*. When a return of Title IV aid is required, an institution has 45 days (or 30 days for students that never began attendance) to return the funds to Ed.

Condition: There were instances where the calculation of returns was not calculated correctly or were not returned within the required allotted time.

Cause: The following institutions did not have adequate internal controls to ensure R2T4 was calculated correct, and funds returned within the required time:

- College of Southern Nevada (CSN)
- University of Nevada, Las Vegas (UNLV)
- University of Nevada, Reno (UNR)

Effect: The U.S. Department of Education did not receive returns timely or accurately.

Questioned Costs: None

Context/Sampling: We noted the following for each institution:

College of Southern Nevada
A nonstatistical sample of 60 out of a population of 1,953 student returns was selected for testing.

- Two of the returns were not calculated correctly. One return was calculated as $870 but should have been $1,180. The other return was calculated as $579 but should have been $381.
- Two of the returns were not timely. One was 12 days late and the other was 35 days late.

University of Nevada, Las Vegas
A nonstatistical sample of 60 out of a population of 857 student returns was selected for testing.

- One return was not calculated correctly. It was calculated as $2,270 but should have been $1,975.
- For one student who did not re-enroll in the Spring 2024 term, their Pell Grant was appropriately cancelled; however, the student's Fall 2023 Pell Grant was also returned, even though the student had completed 100% of the term. Therefore, $1,555 was returned when it should not have been.

University of Nevada, Reno
A nonstatistical sample of 60 out of a population of 421 student returns was selected for testing.

- Two of the returns were not calculated correctly. One return was calculated as $2,443 but should have been $2,438. One return was calculated as $2,243 but should have been $2,235.
- Three of the returns were not timely. The three returns were 3 days, 4 days, and 10 days late, respectively.

Repeat Finding from Prior Year: Yes, prior year finding 2023-003.

Recommendation: We recommend CSN, UNLV, and UNR enhance internal controls to ensure R2T4 is calculated correctly and timely. In particular, to enhance internal controls to ensure the appropriate days in the term are being used and that the appropriate amount of institution charges is used.

Views of Responsible Officials: The College of Southern Nevada agrees with this finding. The University of Nevada, Las Vegas agrees with this finding. The University of Nevada, Reno agrees with this finding.

2024-012: **U.S. Department of Education**
Student Financial Assistance Cluster:
Federal Supplemental Educational Opportunity Grants, 84.007
Federal Work-Study Program, 84.033
Federal Perkins Loan Program, 84.038
Federal Pell Grant Program, 84.063
Federal Direct Student Loans, 84.268
Teacher Education Assistance for College and Higher Education Grants, 84.379
Nurse Faculty Loan Program, 93.264
Health Professions Student Loans, Including Primary Care Loans and Loans for Disadvantaged Students, 93.342
Nursing Student Loans, 93.364

Special Tests & Provisions – Enrollment Reporting
Material Weakness in Internal Control over Compliance and Material Noncompliance

Grant Award Number: Potentially affects all grant awards included in the Student Financial Assistance Cluster for NSU on the Schedule of Expenditures of Federal Awards.

Criteria: 34 CFR 690.83(b)(2) and 34 CFR 685.309 states that institutions are responsible for timely and accurate reporting of a student's enrollment status and changes in those enrollment statues, whether they report directly or via a third-party servicer. When an Institution is made aware of a change in a student's enrollment status, the Institution has 60 days to update the change in enrollment status via NSLDS.

Condition: Change in enrollment status was not reported accurately or timely.

Cause: The Nevada State University (NSU) did not have adequate internal controls to ensure changes in a student's enrollment status was correctly reported to the National Student Clearinghouse. In addition, NSU did not have adequate internal controls to ensure timely reporting of the change in enrollment status.

Effect: Non-timely and inaccurate reporting to the NSLDS could potentially impact future eligibility determinations and repayment provisions.

Questioned Costs: None

Context/Sampling: A nonstatistical sample of 60 out of a population of 772 students who had a change in their enrollment status was selected for testing. We noted four student's enrollment status changes were not reported accurately. In addition, we noted 20 enrollment status changes were not reported timely. These twenty instances ranged from 2 days late to 62 days late with an average of 31 days late.

Repeat Finding from Prior Year: No

Recommendation:	We recommend NSU enhance internal controls to ensure changes in a student's enrollment status is correctly reported to the National Student Clearinghouse. In addition, we recommend NSU enhance internal controls to ensure timely reporting of the change in enrollment status.
Views of Responsible Officials:	The Nevada State University agrees with this finding.

2024-013: **U.S. Department of Treasury**
Pass-through the State of Nevada and others as listed in the Schedule of Expenditures of Federal Awards
Coronavirus State and Local Fiscal Recovery Fund, 21.027

Allowable Costs/Cost Principles and Period of Performance
Significant Deficiency in Internal Control over Compliance

Grant Award Number: Affects grant award 22-1308.033 included under assistance listing 21.027 for UNLV on the Schedule of Expenditures of Federal Awards.

Criteria: Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200 *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) provides that a non-federal entity may charge only allowable costs incurred during the approved budget period of a federal award's period of performance.

The terms and conditions of the grant agreement specified that the term of the agreement was to expire on December 31, 2023.

Condition: Expenditures charged to the grant were incurred outside of the period of performance.

Cause: The University of Nevada, Las Vegas (UNLV) did not have adequate internal controls to ensure costs were incurred within the period of performance.

Effect: Unallowable costs were charged to the program.

Questioned Costs: Less than $25,000.

Context/Sampling: A nonstatistical sample of 60 ($114,650) out of a population of 1,363 ($2,526,658) payroll expenditures across the Nevada System of Higher Education was selected for testing. UNLV payroll expenditures were 26 ($59,191) of the 60 selected for testing. We noted one payroll transaction totaling $303 was charged to the grant and incurred in February 2024. Subsequently we reviewed a summary of payroll expenditures, and we noted $8,021 in payroll expenditures charged to the grant that were incurred after December 31, 2023.

Repeat Finding from Prior Year: No

Recommendation: We recommend UNLV enhance internal controls to ensure costs are incurred within the period of performance.

Views of Responsible Officials: The University of Nevada, Las Vegas agrees with this finding.

2024-014: U.S. Department of Treasury
Pass-through the State of Nevada and others as listed in the Schedule of Expenditures of Federal Awards
Coronavirus State and Local Fiscal Recovery Fund, 21.027

Reporting
Material Weakness in Internal Control over Compliance

Grant Award Number: Potentially affects all grant awards included under assistance listing 21.027 for UNR, UNLV, DRI, and SA on the Schedule of Expenditures of Federal Awards.

Criteria: Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200 *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) section 200.303 provides that non-federal entities must establish and maintain effect internal control that provides reasonable assurance that the non-federal entity is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award.

The *OMB Compliance Supplement* provides that reporting requirements for subrecipients are as specified by the pass-through entity.

The pass-through entities required the submission of *Quarterly Progress Reports* and/or *Requests for Reimbursement*.

Condition: There was no evidence of review and approval (segregation of duties) between the preparer and reviewer.

Information reported to the pass-through entity did not agree to underlying supporting records.

Cause: The following institutions of the Nevada System of Higher Education did not have adequate internal controls to provide for the documented review and approval of reports submitted to the pass-through entity:

- University of Nevada, Reno (UNR)
- University of Nevada, Las Vegas (UNLV)
- Desert Research Institute (DRI)
- System Administration (SA)

In addition, UNR, UNLV, and SA did not have adequate internal controls to ensure amounts reported to the pass-through entity were supported by the underlying records.

Effect: Inaccurate information was reported to the pass-through entity by UNR, UNLV, and SA. Inaccurate information may be reported to the pass-through entity by UNR, UNLV, SA, and DRI and not detected.

Questioned Costs: None

Context/Sampling: A nonstatistical sample of eight *Quarterly Progress Reports* out of a population of 52 across the Nevada System of Higher Education was selected for testing.

A nonstatistical sample of 27 *Requests for Reimbursement* out of a population of 176 across the Nevada System of Higher Education was selected for testing.

The following errors were noted by institution:

University of Nevada, Reno

Three of the eight *Quarterly Progress Reports* were applicable to UNR. We noted that there was no evidence of review on any of the three *Quarterly Progress Reports*.

In addition, for the quarter ended December 31, 2023 report for grant award #22UNRDN01, amounts were not supported by the underlying records:

Key Line Item	Amount Reported	Amount Supported
Households Served	2,492	7,455

University of Nevada, Las Vegas

Four of the eight *Quarterly Progress Reports* were applicable to UNLV. For the quarter ended December 31, 2023 and March 31, 2024 reports for grant award #23UNLVF01, amounts were not supported by the underlying records as follows:

Quarter Ended December 31, 2023

Key Line Item	Amount Reported	Amount Supported
Previously Expended	129,249	128,141
Households Served	575	966
Individuals Served	1,740	2,893

Quarter Ended March 31, 2024

Key Line Item	Amount Reported	Amount Supported
Previously Expended	155,327	137,600
Households Served	2,797	2,827

Desert Research Institute

One of the 27 *Requests for Reimbursement* were applicable to DRI. We noted that there was no evidence of review on the one *Request for Reimbursement* selected for testing.

System Administration

One of the eight *Quarterly Progress Reports* was applicable to SA. We noted that there was no evidence of review on the one *Quarterly Progress Report* selected for testing.

In addition, for the quarter ended March 31, 2024 report for grant award #23CCWIG01, amounts were not supported by the underlying records as follows:

Key Line Item	Amount Reported	Amount Supported
CSN students served	971	1,451
GBC students served	120	160
TMCC students served	282	343
WNC students served	114	170

Repeat Finding from Prior Year: No

Recommendation: We recommend the Nevada System of Higher Education institutions listed above enhance internal controls to provide for the documented review and approval of reports submitted to pass-through entities and ensure amounts are supported by the underlying records.

Views of Responsible Officials: The University of Nevada, Reno agrees with this finding. The University of Nevada, Las Vegas agrees with this finding. The Desert Research Institute agrees with this finding. System Administration agrees with this finding.

2024-015: U.S. Department of Education
Direct and Pass-through the State of Nevada as listed in the Schedule of Expenditures of Federal Awards
Adult Education – Basic Grants to States, 84.002

Cash Management
Significant Deficiency in Internal Control over Compliance

Grant Award Number:	Potentially affects all grant awards included under assistance listing 84.002 for WNC on the Schedule of Expenditures of Federal Awards.
Criteria:	Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200 *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) section 200.303 provides that non-federal entities must establish and maintain effect internal control that provides reasonable assurance that the non-federal entity is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award. The pass-through entity requires the submission of *Requests for Reimbursement*.
Condition:	There was no evidence of review and approval (segregation of duties) between the preparer and reviewer.
Cause:	Western Nevada College (WNC) did not have adequate internal controls to provide for the documented review and approval of *Requests for Reimbursement* submitted to the pass-through entity.
Effect:	Inaccurate information may be reported to the pass-through entity and funds may not be drawn on a reimbursement basis and not detected.
Questioned Costs:	None
Context/Sampling:	A nonstatistical sample of 12 *Requests for Reimbursement* out of a population of 76 across the Nevada System of Higher Education was selected for testing. Three of the *Requests for Reimbursement* were applicable to WNC. We noted that there was no evidence of review on any of the three *Requests for Reimbursement*.
Repeat Finding from Prior Year:	No
Recommendation:	We recommend WNC enhance internal controls to provide for the documented review and approval of *Requests for Reimbursement*.
Views of Responsible Officials:	The Western Nevada College agrees with this finding.

2024-016: U.S. Department of Education
Direct and Pass-through the State of Nevada as listed in the Schedule of Expenditures of Federal Awards
Adult Education – Basic Grants to States, 84.002

Earmarking
Material Weakness in Internal Control over Compliance

Grant Award Number: Potentially affects all grant awards included under assistance listing 84.002 for WNC and CSN on the Schedule of Expenditures of Federal Awards.

Criteria: Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200 *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) section 200.303 provides that non-federal entities must establish and maintain effect internal control that provides reasonable assurance that the non-federal entity is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award.

Section 121(b)(1)(A) of WIOA provides that eligible providers must use at least 95 percent of the funds received from the state eligible agency to carry out adult education and literacy activities unless a lower limit has been agreed to by the state eligible agency. Eligible providers may use up to five percent of their funds for noninstructional costs, including planning, administration, professional development, providing services in alignment with the local workforce development plan and fulfilling certain one-stop partner responsibilities.

The state eligible agency agreed to lower adult education and literacy limits and higher maximum noninstructional limits for the College of Southern Nevada and Western Nevada College as follows:

- College of Southern Nevada
  - Basic Instruction: Instructional – 77.6% / Non-instructional 22.40%
  - Integrated English Literacy and Civics Instruction: Instructional – 88% / Non-instructional 12%
- Western Nevada College
  - Basic Instruction: Instructional – 74.83% / Non-instructional 15.27%
  - Integrated English Literacy and Civics Instruction: Instructional – 90% / Non-instructional 10%

Condition: There was no evidence of reviewing budget to actual expenditures to ensure compliance with the earmarking requirement. In addition, spending on non-instructional costs exceeded the maximum limit negotiated with the state eligible agency.

Cause: The College of Southern Nevada (CSN) and Western Nevada College (WNC) did not have adequate internal controls to ensure non-instructional costs did not exceed the maximum proportional limit negotiated with the state eligible agency.

Effect: Administrative non-instructional costs exceeded the allowable amount and may subsequently exceed the allowable amount and not be detected.

Questioned Costs: Less than $25,000

Context/Sampling: A nonstatistical sample of 12 monthly budget to actual expense reconciliations out of a population of 48 across the Nevada System of Higher Education was selected for testing. In addition, the instructional earmark was tested as a whole for each applicable institution.

The following errors were noted by each institution:

College of Southern Nevada

CSN exceeded the maximum spending for non-instructional expenditures as follows:

Program	Allowable Non-Instructional %	Actual Non-Instructional %	Questioned Costs
Basic	22.40%	22.77%	$6,363

Western Nevada College

Three monthly budget to actual expense reconciliations were applicable to WNC. We noted that there was no evidence of review on any of the three reconciliations.

WNC exceeded the maximum spending for non-instructional expenditures as follows:

Program	Allowable Non-Instructional %	Actual Non-Instructional %	Questioned Costs
IEL and Civics	10.00%	16.84%	$17,308

Repeat Finding from Prior Year: No

Recommendation: We recommend CSN and WNC enhance internal controls to ensure non-instructional costs do not exceed the maximum proportional limit negotiated with the state eligible agency.

Views of Responsible Officials:	The College of Southern Nevada agrees with this finding. Western Nevada College agrees with this finding.

2024-017: U.S. Department of Education
Direct and Pass-through Utah State University as listed in the Schedule of Expenditures of Federal Awards
Fund for the Improvement of Postsecondary Education, 84.116

Eligibility
Significant Deficiency in Internal Control over Compliance

Grant Award Number: Potentially affects all grant awards included under assistance listing 84.116 for UNR and UNLV on the Schedule of Expenditures of Federal Awards.

Criteria: Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200 *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) section 200.303 provides that non-federal entities must establish and maintain effect internal control that provides reasonable assurance that the non-federal entity is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award.

The grant terms and conditions specify various eligibility requirements that beneficiaries must meet to participate in the program, such as minimum GPA, academic status, degree seeking opportunities, and other demographic information.

Condition: A documented review of eligibility determinations by an individual independent of the preparer (segregation of duties) was not in place.

Cause: The University of Nevada, Reno (UNR) and the University of Nevada, Las Vegas (UNLV) did not have adequate internal controls to provide for a documented review of eligibility determinations by an individual independent of the initial determination.

Effect: An incorrect eligibility determination may occur and not be detected.

Questioned Costs: None

Context/Sampling: A nonstatistical sample of 60 eligibility determinations out of a population of 358 was selected for testing across the Nevada System of Higher Education.

The following errors were noted by each institution:

<u>University of Nevada, Las Vegas</u>
UNLV had 23 eligibility determinations selected for testing of the sample of 60. We noted there was no evidence that eligibility determinations were reviewed by an individual independent of the determination for all 23 determinations.

University of Nevada, Reno
UNR had 19 eligibility determinations selected for testing of the sample of 60. We noted there was no evidence that eligibility determinations were reviewed by an individual independent of the determination for all 19 determinations.

Repeat Finding from Prior Year: No

Recommendation: We recommend UNLV and UNR enhance internal controls to provide for a documented review of eligibility determinations by an individual independent of the initial determination.

Views of Responsible Officials: The University of Nevada, Las Vegas agrees with this finding. The University of Nevada, Reno agrees with this finding.

2024-018: U.S. Department of Health and Human Services
Pass-through the State of Nevada and others as listed in the Schedule of Expenditures of Federal Awards
CCDF Cluster:
Child Care and Development Block Grant, 93.575

Allowable Costs/Cost Principles and Period of Performance
Material Weakness in Internal Control over Compliance

Grant Award Number: Affects grant awards SP-2300023 and 2300026 included under assistance listing 93.575 for UNR on the Schedule of Expenditures of Federal Awards.

Criteria: Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200 *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) provides that a non-federal entity may charge only allowable costs incurred during the approved budget period of a federal award's period of performance.

The terms and conditions of the grant agreements specified that the period of performance was to expire on June 30, 2023.

Condition: Expenditures charged to the grant were incurred outside of the period of performance.

Cause: The University of Nevada, Reno (UNR) did not have adequate internal controls to ensure costs were incurred within the period of performance.

Effect: Unallowable costs were charged to the program.

Questioned Costs: $81,075.

Context/Sampling: A nonstatistical sample of 60 ($189,351) out of a population of 1,032 ($2,372,376) payroll expenditures across the Nevada System of Higher Education was selected for testing. UNR payroll expenditures were 44 ($112,139) of the 60 selected for testing. We noted one payroll transaction totaling $778 was charged to the grant and incurred in July 2023.

A nonstatistical sample of 60 ($32,118) out of a population of 538 ($242,467) goods and services expenditures across the Nevada System of Higher Education was selected for testing. UNR goods and services expenditures were 49 ($25,743) of the 60 selected for testing. We noted four goods and services transactions totaling $413 were charged to the grant and incurred between July 2023 and December 2023.

Subsequently we reviewed a summary of expenditures on the two grant awards noted, and we noted $81,075 in expenditures charged to the grants that were incurred after June 30, 2023.

Repeat Finding from Prior Year:	No
Recommendation:	We recommend UNR enhance internal controls to ensure costs are incurred within the period of performance.
Views of Responsible Officials:	The University of Nevada, Reno agrees with this finding.

2024-019: U.S. Department of Health and Human Services
Pass-through the State of Nevada and others as listed in the Schedule of Expenditures of Federal Awards
CCDF Cluster:
Child Care and Development Block Grant, 93.575

Subrecipient Monitoring
Material Weakness in Internal Control over Compliance

Grant Award Number: Affects grant award CC2312 included under assistance listing 93.575 for UNLV on the Schedule of Expenditures of Federal Awards.

Criteria: Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200 *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) section 200.332 requires that:

- Pass-through entities establish policies for subrecipient monitoring that have a risk-based approach to determine the appropriate monitoring.
- Pass-through entities ensure that every subaward includes certain information at the time of the subaward.

Condition: Subrecipient monitoring policies are not documented and subawards were missing required information.

Cause: The University of Nevada, Las Vegas (UNLV) did not have adequate internal controls to ensure required subrecipient monitoring policies were established and ensure subawards included all required information.

Effect: Noncompliance may occur at a subrecipient and not be detected by UNLV.

Questioned Costs: None

Context/Sampling: A nonstatistical sample of three subawards out of a population of eight was selected for testing. All three subawards were missing required communication including:

- Access to the subrecipient's records by UNLV and other auditors
- Appropriate terms and conditions concerning the closeout of the subaward

In addition, UNLV does not have written subrecipient monitoring policies.

Repeat Finding from Prior Year: No

Recommendation: We recommend UNLV establish subrecipient monitoring policies and enhance internal controls to ensure subawards include all required information.

Views of Responsible Officials: The University of Nevada, Las Vegas agrees with this finding.

2024-020: U.S. Department of Health and Human Services
Head Start, 93.600

Reporting
Significant Deficiency in Internal Control over Compliance

Grant Award Number: Potentially affects all grant awards included under assistance listing 93.600 for UNR on the Schedule of Expenditures of Federal Awards.

Criteria: Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200 *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) section 200.303 provides that non-federal entities must establish and maintain effect internal control that provides reasonable assurance that the non-federal entity is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award.

The *OMB Compliance Supplement* provides that grant recipients are required to submit a *Federal Financial Report* (SF-425). The Federal Funding Accountability and Transparency Act (FFATA) requires direct recipients of certain federal awards to report subaward information.

Condition: There was no evidence of review and approval (segregation of duties) between the preparer and reviewer.

Information reported to the pass-through entity did not agree to underlying supporting records.

Cause: The University of Nevada, Reno (UNR) did not have adequate internal controls to provide for the documented review and approval of SF-425 reports or subaward information required by the FFATA.

Effect: Inaccurate information was reported to the federal agency on the SF-425 and may be reported to the federal agency for the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS) and not detected.

Questioned Costs: None

Context/Sampling: The entire population of six SF-425 reports submitted during the year was selected for testing. We noted that there was no evidence of review on any of the six SF-425 reports.

The entire population of one subaward report submitted during the year was selected for testing. We noted that there was no evidence of review for the one subaward report required by the FFATA.

The following errors were noted by report:

December 31, 2023 SF-425

Key Line Item	Amount Reported	Amount Supported
Direct Costs	$46,048	$45,892
Indirect costs	$8,126	$8,077

July 31, 2023 SF-425 Final

Key Line Item	Amount Reported	Amount Supported
Direct Costs	$2,006,888	$2,006,935
Indirect costs	$160,551	$160,555

Repeat Finding from Prior Year: No

Recommendation: We recommend UNR enhance internal controls to provide for the documented review and approval of SF-425 reports and subaward information required by the FFATA.

Views of Responsible Officials: The University of Nevada, Reno agrees with this finding.

2024-021: U.S. Department of Health and Human Services
Pass-through the State of Nevada and others as listed in the Schedule of Expenditures of Federal Awards
Block Grants for Community Mental Health Services, 93.958

Activities Allowed or Unallowed and Allowable Costs/Cost Principles
Significant Deficiency in Internal Control over Compliance

Grant Award Number: Affects grant award SG25656 included under assistance listing 93.958 for UNLV on the Schedule of Expenditures of Federal Awards.

Criteria: The *OMB Compliance Supplement* provides that state cost principle requirements apply to the mental health block grant. Therefore, the allowable activities and costs are included within the grant terms and conditions as passed-through the State of Nevada. The grant terms and conditions provide a budget and justification for various expenditure types. These expenditure types included: personnel, travel, operating, equipment, and contractual direct costs.

The operating costs included more specific justification for: website design, software, testing supplies, marketing materials, client transportation, translation services, medical equipment, and peer support group supplies.

Condition: Expenditures charged to the grant were not included within the budget narrative included in the grant's terms and conditions.

Cause: The University of Nevada, Las Vegas (UNLV) did not have adequate internal controls to ensure allowable costs were charged to the grant.

Effect: Unallowable costs were charged to the program.

Questioned Costs: $602

Context/Sampling: A nonstatistical sample of 60 ($38,218) out of a population of 573 ($326,835) goods and services expenditures across the Nevada System of Higher Education was selected for testing. UNLV goods and services expenditures were 31 ($24,615) of the 60 selected for testing. We noted one goods and services transaction totaling $602 for a catered dinner for employees, students, partnering individuals, and the UNLV practice clinic to celebrate the year's developments within related programs was charged to the grant. This charge while otherwise reasonable, was not included within the grant's budget narrative and justification.

Repeat Finding from Prior Year: No

Recommendation:	We recommend UNLV enhance internal controls to ensure allowable costs are charged to the grant.
Views of Responsible Officials:	The University of Nevada, Las Vegas agrees with this finding.

2024-022: U.S. Department of Health and Human Services
Pass-through the State of Nevada and others as listed in the Schedule of Expenditures of Federal Awards
Block Grants for Community Mental Health Services, 93.958

Allowable Costs/Cost Principles and Period of Performance
Significant Deficiency in Internal Control over Compliance

Grant Award Number: Affects grant award SG25656 included under assistance listing 93.958 for UNLV on the Schedule of Expenditures of Federal Awards.

Criteria: Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200 *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) provides that a non-federal entity may charge only allowable costs incurred during the approved budget period of a federal award's period of performance.

The terms and conditions of the grant agreement specified that the subaward period of performance was to expire on February 28, 2024.

Condition: Expenditures charged to the grant were incurred outside of the period of performance.

Cause: The University of Nevada, Las Vegas (UNLV) did not have adequate internal controls to ensure costs were incurred within the period of performance.

Effect: Unallowable costs were charged to the program.

Questioned Costs: $28,231

Context/Sampling: A nonstatistical sample of 60 ($38,218) out of a population of 573 ($326,835) goods and services expenditures across the Nevada System of Higher Education was selected for testing. UNLV goods and services expenditures were 31 ($24,615) of the 60 selected for testing. We noted one goods and services transaction for $33 was charged to the grant and incurred in March 2024. Subsequently, we reviewed a summary of expenditures, and we noted $28,231 in expenditures charged to the grant that were incurred after February 28, 2024.

Repeat Finding from Prior Year: No

Recommendation: We recommend UNLV enhance internal controls to ensure costs are incurred within the period of performance.

Views of Responsible Officials: The University of Nevada, Las Vegas agrees with this finding.

2024-023: U.S. Department of Health and Human Services
Pass-through the State of Nevada and others as listed in the Schedule of Expenditures of Federal Awards
Block Grants for Community Mental Health Services, 93.958

Subrecipient Monitoring
Material Weakness in Internal Control over Compliance

Grant Award Number: Affects grant awards SG26221, SG25959, and SG26361 included under assistance listing 93.958 for UNLV and UNR, as applicable, on the Schedule of Expenditures of Federal Awards.

Criteria: Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200 *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) section 200.332 requires that:

- Pass-through entities establish policies for subrecipient monitoring that have a risk-based approach to determine the appropriate monitoring.
- Pass-through entities ensure that every subaward includes certain information at the time of the subaward.
- Pass-through entities verify every subrecipient is audited as required by Uniform Guidance, issue management decisions for audit findings, as applicable, and ensure the subrecipient take timely corrective action on all audit findings, as applicable.

Condition: Subrecipient monitoring policies are not documented, subawards were missing required information, and subrecipient audit reports were not monitored or reviewed.

Cause: The University of Nevada, Las Vegas (UNLV) did not have adequate internal controls to ensure required subrecipient monitoring policies were established, ensure subawards included all required information, and monitor subrecipient audit reports.

The University of Nevada, Reno (UNR) did not have adequate internal controls to monitor subrecipient audit reports.

Effect: Noncompliance may occur at a subrecipient and not be detected.

Questioned Costs: None

Context/Sampling: The entire population of three subrecipients/subawards was selected for testing across both UNLV (one) and UNR (two).

The following errors were noted:

University of Nevada, Las Vegas
The subaward was missing required communication including:

- Access to the subrecipient's records by UNLV and other auditors
- Appropriate terms and conditions concerning the closeout of the subaward

In addition, UNLV does not have written subrecipient monitoring policies.

Lastly, there was no mechanism in place to verify the subrecipient was audited, if required, or to monitor and review the audit report for audit findings that would require UNLV to issue a management decision and ensure timely corrective action.

University of Nevada, Reno
There was no mechanism in place to verify that one of the two subrecipients was audited, if required, or to monitor and review the audit report for audit findings that would require UNR to issue a management decision and ensure timely corrective action.

The audit report for the second subrecipient was not applicable for testing as it was the first year of the subaward.

Repeat Finding from Prior Year: No

Recommendation: We recommend UNLV establish subrecipient monitoring policies and enhance internal controls to ensure subawards include all required information. In addition, we recommend UNLV and UNR enhance internal controls to monitor subrecipient audit reports to ensure management decisions would be issued timely and subrecipients take timely corrective action, if applicable.

Views of Responsible Officials: The University of Nevada, Las Vegas agrees with this finding. The University of Nevada, Reno agrees with this finding.

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RESPONSES TO FINDINGS AND QUESTIONED COSTS

Year Ended June 30, 2024

SECTION II – FINANCIAL STATEMENT FINDINGS AND QUESTIONED COSTS

FINDING 2024-001 – Net Investment in Capital Assets and Capital Borrowings

Responses

CSN – Agrees with the finding.

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

  The Controller's office has had significant position vacancies during the prior years and during the time period in which this financial review should have occurred. The Controller has been trying to fill four Senior Accountant positions and needs to reclassify a vacant Accounting Manager position to Assistant Controller at the director level. We need to recruit and retain qualified employees to meet the increasing complexity and demand for the financial accounting work. The four Senior Accountant positions are currently posted, and the Controller will start working on the reclassification of the manager position. When vacancies are filled, appropriate supervision and review of financial transactions can occur.

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

  Appropriate supervision and review of financial transactions will ensure that the net position is classified appropriately.

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

  The Controller will be responsible for repeat or similar observations. The institution will ensure that the department has appropriate resources.

NSU – Agrees with the finding.

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

  Although the net position in total did not change with the auditors' adjustments; Nevada State University (NSU) has established procedures to monitor and review capital, lease, debt, scholarship, and other expenditures/obligations entries affecting net position as they occur throughout the year to ensure that the net position is correct.

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

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NSU will continue to review and analyze net positions by fund and status throughout the fiscal year. Entries will be reviewed and reconciled on a more regular basis and during the year-end process.

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

  The NSU Controller and Assistant Controller are the responsible for the ongoing review and reconciliation processes related to net position and the preparation of financial statements. The Associate Vice President of Fiscal Services will conduct the final review of the annual financial statements to ensure they are accurate.

WNC – Agrees with the finding.

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

  Although the net position in total did not change with the auditors' adjustments; Western Nevada College (WNC) will incorporate new year-end procedures and workpapers to review capital, lease, debt, scholarship and other expenditures/obligation entries affecting net position to ensure that the net position is correct.

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

  WNC will review and analyze net position by fund and status throughout the fiscal year. Entries will be reviewed and reconciled at year end during the annual financial statement preparation.

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

  The Assistant Controller will be responsible for the ongoing review and reconciliation process related to net position and the preparation of the financial statements. The Chief Financial Officer will conduct the final review of the annual financial statements to ensure they are accurate.

FINDING 2024-002 – SEFA Preparation

Responses

TMCC – Agrees with the finding.

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

  Effective immediately, TMCC requires the grant accountant to verify the cluster when the grant is configured in the accounting system.

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

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management and performance review:

The cluster will be verified when the SEFA is prepared.

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

  The grant accountant responsible for preparing the SEFA is accountable for ensuring the cluster is correct.

UNLV – Agrees with the finding.

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

  The UNLV Office of Sponsored Programs (OSP) is implementing formalized written procedures for reviewing the functional classification of projects in identifying clusters for SEFA reporting. Effective immediately, these processes will include separation of duties of review, specifically as it relates to R & D regardless of original cluster.

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

  The enhanced processes referenced above will establish an award set-up structure that includes a quality control checklist prior to set-up in Workday. This structured process will support UNLV OSP in meeting SEFA reporting requirements and allow for efficient management reviews to assess the effectiveness of these procedures over time.

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

  The UNLV Office of Sponsored Programs Executive Director is accountable for exercising oversight and responsibility.

UNR – Agrees with the finding.

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

  Training will be provided to all relevant staff on the cluster identification process and federal assistance classification, including the use of the OMB Compliance Supplement for accurate classification.

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

  A detailed review of awards will be documented in a reconciliation workbook.

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Training on cluster identification and federal assistance classification will be provided to relevant staff, with training materials maintained.

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

  The Associate Director of Post Award is responsible for remediation of this finding.

SA – Agrees with the finding.

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

  System Administration will implement a process to 1) review cluster inconsistencies throughout the year, and 2) complete a final review after the compilation process to ensure the clusters information provided by the institutions is accurate. System Administration will compare what is submitted by the institutions to the most current listing available in the Federal Audit Clearinghouse.

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

  System Administration will document identified errors and work with the institutions to make corrections throughout the year. These errors will be reported to management for performance reviews.

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

  The Assistant Chief Financial Officer will be responsible for managing this process.

FINDING 2024-003 – Accounting for Service Concession Arrangements

Responses

UNLV – Agrees with the finding.

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

  UNLV will assess its procedures for evaluating GASB Statement 94 and implement the following corrective measures:

  - Revise our checklist to incorporate factors that affect the decision to record a contract under GASB Statement 94, specifically including provisions related to terminations.
  - Review agreements with the department managing the contract to ensure a clear understanding of the terms and conditions.
  - Management will conduct more thorough secondary reviews of significant contractual agreements to ensure appropriate accounting treatment is applied.

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

  The checklist will be updated by the end of calendar year 2024 and made available for review. Accounting staff will continue to generate reports quarterly to identify and assess agreements that may have implications for GASB 94. Management will conduct a more in-depth analysis of these evaluations performed by the staff.

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

  The UNLV Associate Vice President, Financial Services and Controller is responsible for oversight and compliance.

FINDING 2024-004 – Restatement of System Related Organizations

Responses

UNLV – Agrees with the finding.

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

  UNLV will examine its procedures for assessing potential related organizations and take the following corrective actions:

  - Revise our checklist to include the criteria for evaluating a component unit under GASB 39.
  - Perform an annual review of component units in collaboration with university management.
  - Establish procedures to assess organizations that provide significant resources to UNLV each year.

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

  The checklist will be updated by the end of calendar year 2024 and made available for review. Annual discussions will take place with different levels of university leadership to identify any new potential component units and to assess any changes to existing component units that may impact their applicability to the standard.

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

  The UNLV Associate Vice President, Financial Services and Controller is responsible for oversight and compliance.

FINDING 2024-005 – College of Southern Nevada – Student Enrollment Systems

Responses

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CSN – Agrees with the finding.

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

  CSN has implemented several strategies in the effort of combating this cyber security crime against CSN's open access enrollment. CSN started charging application fees upfront through a new online portal. CSN uses a third-party vendor to verify identity information for incoming students, including transfer students. This cyber security crime is aimed to get financial aid refunds. To close this gap, CSN had delayed the full disbursements of Fall 2024 financial aid until new students' course participations were verified by academic faculty. The Registrar's Office, Financial Aid, and Cashier's Office work closely to enhance manual internal reviews to hold suspicious accounts for further verification and financial aid disbursements. In addition, CSN will research and identify a third-party student enrollment system that will provide adequate information system data analytic controls to mitigate the risk of fraudulent enrollment applications.

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

  Having adequate information system data analytic controls in place will help effectively analyze suspicious enrollment applications timely. CSN internal stakeholders will continue their collaboration to refine and enhance the manual internal review controls to better detect and prevent suspicious activities.

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

  The Executive Director of Information Technology and the Associate Vice President of Student Affairs will be responsible for repeat or similar observations.

FINDING 2024-006 – Restricted Net Position and Sinking Funds

Responses

UNR – Agrees with the finding.

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

  The Controller's Office will increase training related to determining net position classifications. This will occur as soon as possible; however, no later than the end of the fiscal year 2025.

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

  Staff will be encouraged to evaluate areas where continuing education can enhance and expand knowledge related to accounting and reporting. The office will support and encourage staff to pursue continuing educations classes that develop and expand knowledge in these areas.

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

  The Controller is responsible for remediation of this finding.

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

FINDING 2024-007 – Cash Management

Responses

DRI – Agrees with the finding.

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

  DRI will implement controls that require the documentation of review and approval on the invoice process. With the current limited resources available in DRI's Financial Services team, a position will be recruited as soon as possible with an anticipated start date in early spring 2025. It is expected that this position will support the full implementation of review procedures once on board.

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

  Once the position is filled, all invoices will be reviewed prior to drawing down or requesting reimbursement of funds. Documentation will occur either through the business process in the accounting system or manually as needed.

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

  The Chief Financial Officer may be held accountable in the future if repeat or similar observations are noted.

UNR – Agrees with the finding.

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

  Management staff, independent of the preparer, will review and sign off on each report. This review process will include verifying that all information is correctly entered, including the proper application of the indirect cost rate as outlined in the grant agreement.

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

  Compliance and performance will be measured through the independent review process, where management will verify and sign off on each report to ensure accuracy.

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

  The Associate Director of Post Award is responsible for remediation of this finding.

WNC – Agrees with the finding.

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

  Western Nevada College will require that all grant invoices, effective with the October 2024 billing cycle, require a level of review. The finding for 2024 was due to vacancies in the Controller's Office and inadequate staffing. WNC has since upgraded the vacant position and posted a recruitment to help mitigate this in the future.

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

  All grant invoices going forward will have a second level of review prior to drawing down or requesting reimbursement of funds. Documentation will be compiled for each grant invoice that will indicate that a second level of review has been obtained.

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

  The Chief Financial Officer may be held accountable in the future if repeat or similar observations are noted.

FINDING 2024-008 – Cash Management

Responses

UNR – Agrees with the finding.

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

  Assigned staff will document all advance payments in the Notes section of the Award in Workday. Federal funds reimbursed in advance will be separated into an interest-bearing account. Additionally, staff will compare subrecipient expenses with advance payments on a monthly basis and follow up with the subrecipient as needed to ensure timely use of the funds.

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

  Staff will document advance payments in Workday's Notes section. The use of an interest-bearing account for advance funds will also be tracked.

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

  The Associate Director of Post Award is responsible for remediation of this finding.

FINDING 2024-009 – Subrecipient Monitoring

Responses

DRI – Agrees with the finding.

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

  DRI will implement controls that require the documentation of risk assessment with respect to the subaward process. Depending on the results of the risk assessment, monitoring procedures will be designed to ensure compliance. With the current limited resources available in DRI's Financial Services team, a position will be recruited as soon as possible with an anticipated start date in early spring 2025. It is expected that this position will support the full development and implementation of new procedures once on board.

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

  Documentation will be maintained in DRI's pre-award system or in the accounting system, as appropriate to ensure compliance.

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

  The Chief Financial Officer may be held accountable in the future if repeat or similar observations are noted.

NSU – Agrees with the finding.

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

  Nevada State University (NSU) has developed procedures to ensure the necessary reviews of all subrecipients' transactions including risk assessment and determination, and financial statement review. Procedures will include the following: documentation of subrecipient risk assessment and risk-level determination and documentation of monitoring activities at regular intervals to ensure subrecipients are complying and making progress on performance objectives. NSU will proactively request subrecipients' annual financial statements and audit reports. Upon review, NSU may modify monitoring as needed.

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

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NSU will perform risk assessment via a checklist prior to issuance of subaward. Subrecipient technical/progress reports will be requested periodically to monitor activities and progress. NSU will proactively request subrecipients' annual financial statements and audit reports. Upon review, NSU will modify monitoring as may be needed. All reviews will be documented and maintained in the subrecipients' files.

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

  The Director of Grants Award Services will be responsible with additional oversight by the Associate Vice President of Fiscal Services.

UNLV – Agrees with the finding.

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

  The UNLV Office of Sponsored Programs will implement required controls for subrecipient risk assessment immediately. Additionally, UNLV OSP will enhance our current tools using the guidance of the Federal Demonstration Partnership for national standardized forms for subrecipient monitoring. Policies and procedures will be in place by the end of the calendar year 2024, and monitoring will be performed annually.

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

  Materials–to include the risk assessment, degree of sub monitoring required, and training for all OSP personnel–will be completed within 60 days. The risk assessment will be attached to each fully executed subrecipient agreement and, as applicable, annual risk assessments will be completed. Policies and procedures are being developed and are expected to be in place by the end of the calendar year 2024.

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

  The UNLV Office of Sponsored Programs Executive Director is accountable for exercising oversight and responsibility.

UNR – Agrees with the finding.

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

  All required subaward documents will be retained in a centralized funding database for easy access and compliance tracking. Subaward specialists will review subrecipient audit reports at least once a year, rather than only when processing amendments.

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

  All required subaward documents, including subrecipient letters of certification, will be uploaded to Workday and maintained in a centralized funding database.

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

  The Associate Director of PreAward is responsible for remediation of this finding.

FINDING 2024-010 – Special Tests & Provisions – Disbursements to or on Behalf of Students

Responses

UNR – Agrees with the finding.

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

  The Financial Aid Office and the Cashiers Office have implemented procedures to ensure that refund holds are reviewed twice a week (Tuesdays, Thursdays). Automatic reports have been implemented to check for students with credit balances who have holds on their accounts. Assigned FA advisors review the reports and work with the Cashiers Office to resolve any hold issues to ensure that the student receives their refund promptly but no later than 14 days after funds are disbursed to the student account.

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

  The Data Manager is running weekly quality assurance reports to check that the FA advisors are reviewing theirs list and that there are no students on the lists that need attention.

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

  The assigned financial advisors who review refund holds and the Financial Aid Director will be responsible.

FINDING 2024-011 – Special Tests & Provisions – Return of Title IV (R2T4)

Responses

CSN – Agrees with the finding.

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

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CSN has contracted with a third-party vendor to help review and process R2T4 accounts within the federally mandated timeframe. CSN is currently in the training phase and expects to have the vendor begin reviewing R2T4 file in the next several weeks. In addition, regular monthly training will be provided to CSN staff and the third-party vendor. Quality control through the review of processed R2T4 files will be performed twice a month.

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

  In collaboration with the third-party vendor, CSN will run R2T4 queries twice a month to ensure all files are reviewed within the federally mandated timeframe. The vendor will also review internally selected files for accuracy. CSN will also randomly select processed files review to meet compliance requirements. CSN will meet with the vendor on a monthly basis and maintain communication throughout the year to ensure consistency and compliance.

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

  The Assistant Director of Processing in the Office of Financial Aid will be responsible for repeat or similar observations.

UNLV – Agrees with the finding.

There were two findings at the conclusion of the audit. Corrective action plans as well as measurements of compliance and performance correspond with the following two findings:

1. A return was calculated as $2,270, but should have been $1,975.

2. The second finding was regarding an improper return. UNLV's calculation was correct at $0, as documented for the audit team. Months after the R2T4 calculation was performed, the student did not return to UNLV. At that time, their Pell Grant was appropriately canceled, but due to a system error, their Pell Grant for the entire year was canceled instead of just for subsequent semesters. Through our internal controls we found this error, but did so beyond the permissible 180-day late disbursement period. The error was unrelated to the R2T4 process and had no bearing on the correctly performed calculation. Since the Pell Grant could not be reinstated, we made the student whole with institutional funds.

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

1. Since the late disbursement period had passed, and the student had no balance due, there was no immediate corrective action that could be taken. The calculation error related to a withdrawal date incorrectly reported by a faculty member during spring break. The PeopleSoft system is set up to prevent the entry of such spring break withdrawal dates, and we were unable to replicate the error. The issue has therefore been escalated to our technical team for investigation and for prevention in future years. Even if this proves successful, we will ensure that at least two staff responsible for oversight of the R2T4 function will sign off each spring that no calculations are based on a withdrawal date that

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occurs during spring break. The signoff will occur within seven days of the end of spring break, so that if any error is identified we may still correct it while remaining within the appropriate R2T4 timelines.

2. The erroneous retroactive cancellation of Pell Grants for unenrolled students is now a known PeopleSoft issue. Beginning in fall 2024, we have established programming that packages Pell Grants on a semester-by-semester basis so that any changes to a current-term grant do not impact a prior-term grant.

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

1. A report exists in PeopleSoft that documents the withdrawal date of each student for whom an R2T4 calculation is performed. This report will be used to collect signoffs by two UNLV staff with R2T4 oversight that no calculations are based on a withdrawal date occurring during spring break, and will serve as the basis for that signoff.

2. Pell recipients' accounts will be reviewed in spring 2025 to ensure our packaging approach was effective in preventing retroactive grant cancellations. The team will review monthly to ensure we stay within the 180-day late disbursement time frame, which will allow us to reinstate Pell Grants retroactively, should our original solution prove ineffective.

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

If similar errors around spring break R2T4 calculations and/or retroactive Pell Grant cancellations occur in the future, of primary accountability will be the Assistant Director of Processing, the Associate Director of Operations, the Associate Director of Processing and Client Services (currently vacant), the Director, and the Executive Director.

UNR – Agrees with the finding.

The Financial Aid office recognizes a shortfall in this area due to unexpected changes in staffing.

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

New R2T4 staff is currently undergoing in-depth calculation training which includes internal trainings, NASFAA workshops, and Federal Student Aid provided trainings. In addition, starting this fall, 100% of R2T4 files are being reviewed by a staff member who was not responsible for the initial calculation. To prevent late returns, our office is calculating returns within 15 days of the withdrawal date and return funds within 30 days of the withdrawal.

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

Compliance with the above corrective action will be monitored by the Data Manager, who will be reviewing weekly R2T4 reports completed by R2T4 staff. Reports with return data will be compiled in

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one centralized location to ensure transparency of current return status, and a physical audit trail documented on the R2T4 coversheet detailing initial calculation date, audit check date, and return to COD date.

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

  The R2T4 staff and the Financial Aid Director will be responsible.

FINDING 2024-012 – Special Tests & Provisions – Enrollment Reporting

Responses

NSU – Agrees with the finding.

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

  To ensure accurate and timely reporting of changes in student enrollment status to the National Student Clearinghouse (NSC), Nevada State University (NSU) will enhance its internal controls by implementing the following measures:
  - Continue the current bi-weekly enrollment reporting schedule.
  - Set bi-weekly calendar reminders to ensure timely reporting, supplementing NSC notifications.
  - Establish end-of-term calendar reminders specifically for reporting graduated statuses promptly.
  - Work closely with the NSC to identify any students included in submitted enrollment reports whose statuses were not updated within the NSC or National Student Loan Data System (NSLDS), ensuring they are addressed even if they do not appear in the reject file.

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

  To ensure ongoing compliance and performance in reporting changes in student enrollment status, Nevada State University (NSU) will implement the following measures for tracking and documentation:

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- NSU will conduct monthly reviews of enrollment status reports to verify the accuracy and timeliness of submissions to the National Student Clearinghouse (NSC).
- Detailed logs of all enrollment status submissions and NSC notifications will be maintained, including timestamps and submission confirmations, to serve as an audit trail for internal and external reviews.
- Periodic internal audits will be scheduled to assess adherence to the bi-weekly and end-of-term reporting schedule, with results documented for management review.
- Key performance indicators (KPIs) will be established, such as the percentage of on-time reports and the accuracy rate of enrollment status updates. These metrics will be reviewed quarterly by management.
- Any discrepancies identified during audits will be addressed promptly, and corrective actions will be documented for future reference and performance evaluations.
- NSU will compile annual compliance reports summarizing audit results, corrective actions, and performance metrics, which will be available for future audits and management reviews.

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

  The Registrar's Office holds primary responsibility for accurate and timely enrollment status reporting. The Registrar will oversee compliance with internal controls including the bi-weekly and end-of-term reporting schedules. Additional oversight will be conducted by the Provost and Vice President of Academic Affairs.

FINDING 2024-013 – Allowable Costs/Cost Principles and Period of Performance

Responses

UNLV – Agrees with the finding.

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

  The UNLV Office of Sponsored Programs will collaborate with payroll and budget offices to develop a procedure to ensure costing allocations assigned by colleges/departments are within the period of performance. We expect this procedure to be vetted and implemented by spring 2025.

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

  UNLV OSP will monitor costing allocations and efficiently communicate to colleges/departments to identify allocations beyond the period of performance.

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

  The UNLV Office of Sponsored Programs Executive Director is accountable for exercising oversight and responsible for communicating the importance of enhanced review of accounts and payroll

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costing allocations to monitoring accounts.

FINDING 2024-014 – Reporting

Responses

UNR – Agrees with the finding.

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

  Management staff, independent of the preparer, will review and sign off on each report. This review process will include verifying that all information is correctly entered.

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

  Compliance and performance will be measured through the independent review process, where management will verify and sign off on each report to ensure accuracy.

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

  The Associate Director of Post Award is responsible for remediation of this finding.

UNLV – Agrees with the finding.

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

  UNLV Office of Sponsored Programs will work with PIs to ensure there is properly documented review of progress reports. PIs will be expected to demonstrate review of progress reports and provide supporting documentation for data.

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

  Effective immediately, UNLV OSP will maintain communications with PIs to perform monitoring throughout the life of the award.

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

  The UNLV Office of Sponsored Programs Executive Director is accountable for exercising oversight and responsibility along with applicable Deans.

DRI – Agrees with the finding.

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

  DRI will implement controls that require the documentation of review and approval on the invoice process. With the current limited resources available in DRI's Financial Services team, a position will be recruited as soon as possible with an anticipated start date in early spring 2025. It is expected that this position will support the full implementation of review procedures once on board.

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

  Once the position is filled, all invoices will be reviewed prior to drawing down or requesting reimbursement of funds. Documentation will occur either through the business process in the accounting system or manually as needed.

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

  The Chief Financial Officer may be held accountable in the future if repeat or similar observations are noted.

SA – Agrees with the finding.

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

  Future progress reports will require a review from a Director or higher supervisory approval prior to submission of reports to awarding sponsor/agency.

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

  Preparing department will provide either a signed version and/or email approval of progress report to the NSHE System Sponsored Programs to be filed with the award in Workday.

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

  The NSHE System Sponsored Programs Director is responsible for remediation of this finding.

FINDING 2024-015 – Cash Management

Responses

WNC – Agrees with the finding.

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

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Western Nevada College will require that all grant invoices, effective with the October 2024 billing cycle, require a level of review. The finding for 2024 was due to vacancies in the Controller's Office and inadequate staffing. WNC has since upgraded the vacant position and posted a recruitment to help mitigate this in the future.

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

  All grant invoices going forward will have a second level of review prior to drawing down or requesting reimbursement of funds. Documentation (such as email approval, Workday approval or hard copy signature) will be compiled for each grant invoice to provide evidence that a second level of review has been obtained.

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

  The Chief Financial Officer may be held accountable in the future if repeat or similar observations are noted.

FINDING 2024-016 – Earmarking

Responses

CSN – Agrees with the finding.

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

  The Office of Grants and Contracts Post-Award Management assigned a Senior Accountant to identify instructional or non-instructional expenditures when billing the sponsor monthly. This analysis assists the project director of this award to monitor the percentages throughout the year. CSN may adjust the spending to ensure that administrative non-instructional costs will not exceed the allowable amount.

  CSN will also budget for less than the maximum proportional limit negotiated for non-instruction. Therefore, if instruction costs are less than expected, we will not exceed the non-instructional percentage. This change will be processed with the first budget revision request in FY25.

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

  Reconciliation of budget to actual expenditures is performed on a regular basis to ensure spending on non-instructional costs is within the maximum limit negotiated with the State eligible agency.

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

  The Project Director of the Adult Education – Basic Grants to States Award will be responsible for

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repeat or similar observations.

WNC – Agrees with the finding.

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

  Western Nevada College (WNC) Adult Education acknowledges the finding related to non-instructional expenditures exceeding the maximum proportional limit as negotiated with the state eligible agency. We recognize the importance of complying with Title 2 of the U.S. Code of Federal Regulations (CFR) Part 200, the Uniform Guidance, and the Workforce Innovation and Opportunity Act (WIOA) requirements. The corrective actions to be taken include the following activities listed below.

  Review and Alignment of Monthly Reimbursement Requests (RFFs):
  The Adult Education department will carefully review the monthly RFFs to ensure they align with the approved budget and spending guidelines. A detailed review of these requests will help prevent potential misclassification of expenditures. As part of our corrective action, we will improve this process by verifying that each submission corresponds correctly to the budget categories.

  Training for Accurate Expense Categorization:
  We also recognize that a contributing factor to the discrepancies was a lack of clarity on what constitutes AEFLA instructional versus non-instructional costs. This confusion is compounded by the fact that NDE function codes do not always align perfectly with instructional and non-instructional classifications. To address this, we will provide additional training for staff involved in processing grant-related expenses to ensure they are familiar with these distinctions.

  Enhanced Documentation for Financial Transactions:
  Moving forward, we will implement a new process in which every grant-related transaction will include specific details in the memo line, such as the grant category, object code, function code, and whether the expense is instructional or non-instructional. This will provide clear guidance to the Controller's Office team or any future staff processing these transactions, ensuring that expenditures are correctly classified in the general ledger and that we remain in compliance with the allowable limits for instructional and non-instructional costs.

  Timeline for Corrective Action:
  We will fully implement these corrective actions by December 31, 2024, and will continue working closely with NSHE and NDE to ensure compliance with federal guidelines and alignment with system-wide practices.

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

  Monthly general ledger activity and reconciliations will provide documentation that expenditures are in compliance with allowable amounts.

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

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The Adult Education department may be held accountable in the futures if repeat or similar observations are noted.

FINDING 2024-017 – Eligibility

Responses

UNLV – Agrees with the finding.

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

  While there were no specific instances noted regarding eligibility issues, the UNLV Office of Sponsored Programs recognizes the importance of documentation through the COSO internal control framework and will ensure the controls are continued, effective immediately. UNLV OSP will continue to enhance the documentation for the administrative management of programs to review and determine eligibility of participants per the requirements of the project, and those employees will be reminded of the importance of evidencing their reviews.

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

  Verification of eligibility will continue to be performed as required, with enhanced documentation. If escalation is needed, the employee will seek guidance from a supervisor and properly document.

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

  UNLV Office of Sponsored Programs Executive Director will be responsible for communicating the importance of enhanced documentation to the designated employees responsible for eligibility.

UNR – Agrees with the finding.

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

  Staff, independent of the preparer, will review and log each eligibility determination.

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

  A log will be maintained listing the review date and reviewer name for each determination.

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

  The Program Director, who is a Head Start Program Principal Investigator (PI), is responsible for

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remediation of this finding.

FINDING 2024-018 – Allowable Costs/Cost Principles and Period of Performance

Responses

UNR – Agrees with the finding.

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

  All invoices will be reviewed and approved by a manager independent of the preparer. The manager's review will include verifying the accuracy of the invoice details, such as dates of the costs incurred, to ensure they fall within the period of performance.

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

  The manager's independent review and approval of each invoice, including verification of cost dates, will be tracked within the system's business process history.

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

  The Associate Director of Post Award is responsible for remediation of this finding.

FINDING 2024-019 – Subrecipient Monitoring

Responses

UNLV – Agrees with the finding.

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

  UNLV Office of Sponsored Programs will implement the required controls for subrecipient risk assessment immediately. Additionally, UNLV OSP will enhance our current tools using the guidance of the Federal Demonstration Partnership for national standardized forms for subrecipient monitoring. Policies and procedures will be in place by the end of the calendar year 2024, and monitoring will be performed annually.

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

  Materials–to include the risk assessment, degree of sub monitoring required, and training for all OSP personnel–will be completed within 60 days. The risk assessment will be attached to each fully executed subrecipient agreement and, as applicable, annual risk assessments will be completed. Policies and procedures are being developed and are expected to be in place by the end of the

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calendar year 2024.

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

  The UNLV Office of Sponsored Programs Executive Director is accountable for exercising oversight and responsibility.

FINDING 2024-020 – Reporting

Responses

UNR – Agrees with the finding.

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

  Management staff, independent of the preparer, will review and sign off on each report, ensuring all information is correctly entered. Staff will also verify that all required FFATA (Federal Funding Accountability and Transparency Act) reporting is accurately completed and submitted in a timely manner.

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

  Compliance and performance will be measured and documented through the independent review process, where management, independent of the preparer will verify and sign off on each report to ensure accuracy. These reviews will be tracked in Workday, with approvals and date stamps.

  A FFATA Entry Log will be maintained, documenting each submission.

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

  The Associate Director of Post Award is responsible for the reports. The Associate Director of PreAward is responsible for the FFATA.

FINDING 2024-021 – Activities Allowed or Unallowed and Allowable Costs/Cost Principles

Responses

UNLV – Agrees with the finding.

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

  UNLV will review business processes related to routing and approval of expenditures under specific categories (i.e.: hosting, participant support, etc.) as it relates to grants. If the review dictates that

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business processes need to be revised, this will be completed by spring 2025 to incorporate any necessary changes.

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

  The Office of Sponsored Programs and the applicable departments will collaborate to ensure oversight of expenditures to determine allowability.

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

  The UNLV Office of Sponsored Programs Executive Director is accountable for exercising oversight and responsibility, and will communicate regularly with the Deans and business managers.

FINDING 2024-022 –Allowable Costs/Cost Principles and Period of Performance

Responses

UNLV – Agrees with the finding.

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

  UNLV Office of Sponsored Programs will collaborate with the Controller's Office to ensure expenditure postings are within the period of performance. This review and any applicable changes will go into effect by the end of the calendar year 2024.

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

  UNLV Office of Sponsored Programs will monitor expenditures within the period of performance and efficiently communicate to colleges/departments to identify transactions that are deemed unallowable.

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

  The UNLV Office of Sponsored Programs Executive Director is accountable for exercising oversight and responsibility.

FINDING 2024-023 –Subrecipient Monitoring

Responses

UNLV – Agrees with the finding.

- **Detailed corrective action taken, including what will be done to avoid the identified**

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issues in the future, and when these measures will be in place:

UNLV Office of Sponsored Programs will leverage applicable controls and establish subrecipient policy to ensure complete information is included in the subaward agreements. Subrecipient risk will be analyzed through a required assessment. Continued monitoring will be performed throughout the life of the project and will include review of audit reports and timely invoicing.

The implementation of the policy, risk assessment and sub monitoring will be completed by the end of the calendar year 2024.

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

  The related materials and required communications will be attached to each fully executed subrecipient agreement.

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

  The UNLV Office of Sponsored Programs Executive Director is accountable for exercising oversight and responsibility.

UNR – Agrees with the finding.

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

  Subaward specialists will review subrecipient audit reports at least once a year, rather than only when processing amendments.

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

  All required subaward documents, including subrecipient letters of certification, will be uploaded and maintained in a centralized funding database.

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

  The Associate Director of PreAward is responsible for remediation of this finding.

Nevada System of Higher Education

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Year ended June 30, 2024

FINANCIAL STATEMENT FINDING

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

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

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

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

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

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

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

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

Views of Responsible Officials (unaudited)
Management concurs.

STUDENT FINANCIAL ASSISTANCE CLUSTER FINDINGS

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

Federal Programs
Departments of Education and Department of Health and Human Services Student Financial Assistance Cluster (Various Assistance Listing numbers) Award year ended June 30, 2023
Department of Education
Education Stabilization Fund (COVID-19) (Assistance Listing number 84.425E) Award year ended June 30, 2023
Criteria
2 CFR 200.303(a) requires that non-Federal entities receiving Federal awards establish and maintain effective internal
control over the Federal award to provide reasonable assurance that they are managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.

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

Context
During our testing of the ITGCs in the PeopleSoft application, we noted the following segregation of duties issues: (1) At UNLV, UNR and SCS, several users have both PeopleSoft Administrator rights within the Production and Development Environment. (2) At UNLV, four users have both Production and Development environment access which allows them to modify PS objects and perform change management duties. (3) At UNR, three users have both Production and Development environment access which allows them to modify PS objects and perform change management duties. (4) At SCS, UNR and UNLV, no appropriate level of review of the activities performed by users with access to modify production during the audit period. (5) At SCS, four users have both Production and Development environment access which allows them to modify PS objects and perform change management duties. (6) At SCS, UNR and UNLV, activity performed by users with segregation of duties conflicts (see 1-3, 5 above), are not formally reviewed on a periodic basis for appropriateness.

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

Questioned Costs
$0

Effect

1.Security Administration (#4) and Change Management (#1-3, #5 & #6)-Student data within the PeopleSoft application
may be affected by users having conflicting roles or access levels, and accountability may not be established. Student data may be affected by unauthorized, inappropriate, or untested changes to the system. This could impact eligibility, disbursements, return of Title IV funds and verification

Cause

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

Recommendation

1.Security Administration (#4) - Management should perform a formally documented periodic review of user activities.
2.Change Management(#1-3, #5-6) - Management should segregate duties and remove users with access to both the Development and Production environments (limiting them to be able to access just one environment) or
implement a formal review process over the activities performed by those responsible for program maintenance on a periodic basis.

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

Views of Responsible Officials (unaudited)

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

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

Federal Programs

Department of Education
Student Financial Assistance Cluster (Various Assistance Listing numbers) Award year ended June 30, 2023

Criteria

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

Pursuant to 34 CFR 668.22(j)(1), an institution must return the amount of Title IV funds for which it is responsible as soon as, but no later than 45 days, after the date of the institution's determination that the student withdrew.

34 CFR 668.22(d) requires that an institution does not have to treat a leave of absence as a withdrawal if it is an approved leave of absence. A leave of absence is an approved leave of absence if - (i) The institution has a formal policy regarding leaves of absence; (ii) The student followed the institution's policy in requesting the leave of absence;
(iii) The institution determines that there is a reasonable expectation that the student will return to the school; (iv) The institution approved the student's request in accordance with the institution's policy; (v) The leave of absence does not involve additional charges by the institution; (vi) The number of days in the approved leave of absence, when added to the number of days in all other approved leaves of absence, does not exceed 180 days in any 12-month period; (vii) Except for a clock hour or nonterm credit hour program, upon the student's return from the leave of absence, the student is permitted to complete the coursework he or she began prior to the leave of absence; and (viii) If the student is a title IV, HEA program loan recipient, the institution explains to the student, prior to granting the leave of absence, the effects that the student's failure to return from a leave of absence may have on the student's loan repayment terms, including the exhaustion of some or all of the student's grace period.

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

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

Questioned Costs
CSN - $0

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

Cause
Lack of oversight.

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

Views of Responsible Officials (unaudited)
Management concurs.

Nevada System of Higher Education

STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS

From year ended June 30, 2023

FINANCIAL STATEMENT FINDING

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

Current Status

The corrective action plans listed in the prior year response to finding 2023-001 were partially implemented. Personnel and processes were in place prior to the commencement of fiscal year audit procedures to adequately ensure proper presentation and review of the Schedule of Expenditures of Federal Awards and accuracy of the data reported for all the items with the exception of improperly classified clusters. Additional procedures will be put in place to ensure this will be addressed. This was reported as a repeat finding in the current year as finding 2024-002. Corrective action is being enhanced as described in our corrective action plan under 2024-002.

STUDENT FINANCIAL ASSISTANCE CLUSTER FINDINGS

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

UNR Current Status

The corrective action for all items have been implemented.

UNLV Current Status

As noted in the management response to the audit finding in prior years, UNLV implemented additional compensating controls to improve monitoring access by individuals who have ongoing access to the environments. This effort is an extension of changes implemented to significantly reduce the access for those who propagate program changes in the system. In addition, UNLV met with both our external and internal auditors over the course of several fiscal years to discuss the previous finding, as well as the changes UNLV implemented to improve our control environment where role conflicts remained necessary for operational support. Work continued throughout the prior fiscal year and while improvements in the control environment were made, the controls could not be fully completed in FY23, and as such were reflected in the FY23 report. They have now been in place and operating effectively throughout the entire audit period and are appropriately not included in current year audit findings.

SCS Current Status

The corrective actions outlined in response to the prior year's audit finding continue to mature and operate as expected. In addition to the compensating controls described in (a) to (d), the segregation of PeopleSoft Administrators (PSAs) restricts elevated access to the Production or Development environments to one Administrator at a time (only two employees have administrator access). If a PSA has access to Production, they do not have access to Development and vice versa. If access is needed to the environment a PSA does not have access to, a JIRA ticket must be opened to request a temporary unlock of the account in that requested environment. Through the ticket, access is monitored following

the account unlock by a member of the PeopleSoft Security Team. This control was fully implemented during the FY23 audit period.
The controls described in (a) to (d) continue to provide visibility of PSA activities and reduce overall risk. The User Access Reviews are performed and documented annually by an independent employee. Security events to include changes to PeopleSoft roles are automatically e-mailed to the SCS Security team for review. Code control and change control tools continue to ensure changes are tracked, reviewed, and approved.

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

CSN Current Status

CSN added two additional team members in the Office of Financial Aid to help with processing the files, and training opportunities were provided to the team members as it relates to R2T4. CSN contracted a third-party vendor to process R2T4 files. CSN is in the integration and training phase with the vendor. The third-party vendor will start processing R2T4 files within the next month. This process is still on-going and this finding was repeated as finding 2024-011. Corrective action is being undertaken as described in our corrective action plan under 2024-011.