

STATE OF COLORADO STATEWIDE SINGLE AUDIT

Fiscal Year Ended June 30, 2011



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STATE AUDITOR**

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The mission of the Office of the State Auditor is to improve the efficiency, effectiveness, and transparency of government for the people of Colorado by providing objective information, quality services, and solution-based recommendations.

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February 14, 2012

Members of the Legislative Audit Committee:

Included herein is the report of the Statewide Single Audit of the State of Colorado for the fiscal year ended June 30, 2011. The audit was conducted under the authority of Section 2-3-103, C.R.S., which authorizes the State Auditor to conduct audits of all state departments, institutions, and agencies.

The purpose of this report is to present the results of the Statewide Single Audit for the year ended June 30, 2011. The report includes our reports on compliance and other matters and internal control over financial reporting in accordance with *Government Auditing Standards* and requirements related to the federal Office of Management and Budget's *Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations*, and our audit opinion on the Schedule of Expenditures of Federal Awards. This report also contains our findings, conclusions, and recommendations, and the responses of the respective state agencies and institutions. Our opinion on the State's financial statements is presented in the State's Comprehensive Annual Financial Report for Fiscal Year 2011, which is available under separate cover.

This report may not include all of the findings and recommendations related to audits performed of state institutions and agencies. Some findings and recommendations are issued under separate report covers. However, in accordance with the federal Single Audit Act, this report includes all findings and questioned costs related to federal awards that came to our attention through either the Statewide Single Audit or other audits.

The report is intended solely for the use of management and the Legislative Audit Committee and should not be used for any other purpose. This restriction is not intended to limit distribution of the report, which, upon release by the Legislative Audit Committee, is a matter of public record.



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The State’s Comprehensive Annual Financial Report for the Fiscal Year Ended June 30, 2011, is available electronically from the Office of the State Controller at:

<http://www.colorado.gov/dpa/dfp/sco/CAFR/cafr11/cafr11.pdf>.



STATEWIDE SINGLE AUDIT FISCAL YEAR ENDED JUNE 30, 2011

Report Summary



Dianne E. Ray, CPA
State Auditor

State of Colorado

AUTHORITY, PURPOSE, AND SCOPE

This audit was conducted under the authority of Section 2-3-103, C.R.S., which authorizes the State Auditor to conduct audits of all departments, institutions, and agencies of state government. The audit was conducted in accordance with auditing standards generally accepted in the United States of America and with *Government Auditing Standards* issued by the Comptroller General of the United States. We performed our audit work during the period from February through December 2011.

The purpose of this audit was to:

- Express an opinion on the State's financial statements for the Fiscal Year Ended June 30, 2011.
- Express an opinion on the State's Schedule of Expenditures of Federal Awards for the Fiscal Year Ended June 30, 2011.
- Review internal accounting and administrative control procedures, as required by generally accepted auditing standards and *Government Auditing Standards*.
- Evaluate compliance with applicable state and federal laws, rules, and regulations.
- Evaluate progress in implementing prior years' audit recommendations.

OVERVIEW OF FINDINGS AND AUDITOR'S OPINIONS

This report presents our financial and compliance audit of the State of Colorado for Fiscal Year 2011. The report may not include all findings and recommendations from separately issued reports on audits of state departments, institutions, and agencies. However, in accordance with the federal Single Audit Act, this report includes all findings and questioned costs related to federal awards that came to our attention through our audit.

We made 65 recommendations to state agencies and higher education institutions.

FINANCIAL STATEMENT FINDINGS

- The State's financial statements covered \$28.1 billion in total assets and \$25.2 billion in total expenditures.
- We have issued an **unqualified opinion** on the State's financial statements for the Fiscal Year Ended June 30, 2011. That means the State's financial statements presented fairly, in all material respects, the State's financial position, results of all financial operations, and cash flows in conformance with generally accepted accounting principles.
- We identified **19 internal control weaknesses** related to compliance with internal control over financial reporting and other matters.

FEDERAL PROGRAM FINDINGS

The State expended approximately \$11.7 billion in federal funds in Fiscal Year 2011. The four largest federal programs were:

- Medicaid: \$2.6 billion
- Unemployment Insurance: \$2.1 billion
- Supplemental Nutrition Assistance Program: \$801 million
- Temporary Assistance for Needy Families: \$190 million
- We identified **46 internal control issues** related to the State's compliance with requirements applicable to major federal programs.
- We identified **\$23.3 million in questioned costs** related to federal awards granted to the State.

FINANCIAL STATEMENT FINDINGS

This section summarizes our report on the State's compliance with 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*. These standards and Statement on Auditing Standards No. 115 issued by the American Institute of Certified Public Accountants require that we communicate matters related to the State's internal control over financial reporting identified during our audit of the State's financial statements.

Internal Controls Over Financial Activity and Financial Reporting

State agencies are responsible for having adequate internal controls in place to ensure compliance with laws and regulations and with management's objectives. We tested controls over the processing of transactions and accounting for financial activity and identified the need for improvements in the following areas:

- **Capital Assets:** The Department of Personnel & Administration did not conduct timely reconciliations of vehicular capital assets, and the Department of Transportation improperly expensed more than \$32 million in capital asset expenditures.
- **Medical Insurance Premiums:** The Department of Personnel & Administration lacked adequate controls to ensure the accurate and consistent calculation of monthly employee- and State-paid premiums for medical insurance.

State agencies are responsible for reporting financial activity accurately, timely, and completely. The Office of the State Controller establishes standard policies and procedures that must be followed by state agencies and institutions. As part of our audit, we reviewed the agencies' and institutions' control processes, policies, and procedures related to financial reporting and tested a sample of financial transactions to ensure that controls were adequate and financial activity was reported properly. We identified notable issues at the following departments:

- **Department of Public Health and Environment:** The Department had several problems with its financial reporting processes, including inaccurate calculation of construction in progress and Pollution Remediation Obligations liability, resulting in errors of \$17.4 million and \$23 million, respectively. Both were corrected later.
- **Department of Revenue:** The Department lacked adequate controls to ensure that the State identifies and collects severance taxes from all individuals and entities that owe them. Severance taxes are special excise taxes imposed on income derived from the extraction of nonrenewable natural resources.

Professional standards define the following three levels of internal control weaknesses that must be reported. Prior to each recommendation in this report, we have indicated the classification of the finding.

A *material weakness* is the most serious level of internal control weakness. A material weakness is a deficiency, or combination of deficiencies, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis.

A *significant deficiency* is a moderate level of internal control weakness. A significant deficiency is a deficiency, or 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.

A *deficiency in internal control* is the least serious level of internal control weakness. 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. Deficiencies in internal control generally are reported to agencies in separate management letters and, therefore, would not be included in this report.

- **Office of the Governor:** The Governor's Energy Office did not properly account for revolving loan fund and loan loss reserve transactions involving grant monies from the U.S. Department of Energy. As a result, the agency understated cash and deferred revenue by \$7.7 million, understated loans receivable by \$5.3 million, overstated federal revenue by \$7.7 million, and overstated expenditures by \$13 million.

Our opinion on the financial statements is presented in the State's Comprehensive Annual Financial Report for Fiscal Year 2011, which is available electronically from the Office of the State Controller's website at <http://www.colorado.gov/dpa/dfp/sco/CAFR/cafr11/cafr11.pdf>.

FEDERAL PROGRAM FINDINGS

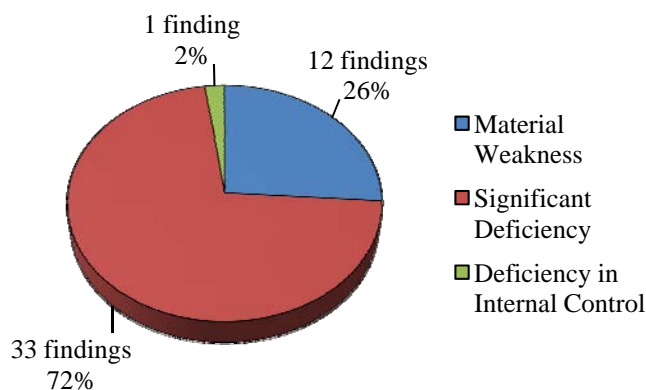
This section summarizes our report on the State's compliance with requirements applicable to major federal programs and internal control over compliance in accordance with the federal Office of Management and Budget's (OMB) *Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations*. We planned and performed the audit to obtain reasonable assurance over compliance requirements that could have a direct and material effect on a major federal program occurred. As part of our audit, we determined compliance with federal regulations and grant requirements, such as activities allowed or unallowed, allowable costs, cash management, eligibility, reporting, and subrecipient monitoring. Our testing included nearly \$2 billion expended under the federal American Recovery and Reinvestment Act of 2009 (Recovery Act).

As with matters identified during our audit of the State's internal control over financial reporting, we are required to communicate three levels of internal control issues related to each of the major federal programs.

Internal Controls Over Federal Programs

The following table shows the breakout of types of internal control weaknesses over compliance with federal requirements that we identified during Fiscal Year 2011. Prior to each recommendation in this report, we have indicated the classification of the finding.

**Federal Compliance
Internal Control Weaknesses
Fiscal Year 2011**



A *material weakness* is the most serious level of internal control weakness. A material weakness is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

A *significant deficiency* is a moderate level of internal control weakness. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control over compliance with a 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.

A *deficiency in internal control* is the least serious level of internal control weakness. A deficiency in an entity's internal control over compliance 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, noncompliance with a compliance requirement of a federal program on a timely basis.

Compliance With Federal Program Requirements and Federal Reporting

Two state departments—the Department of Health Care Policy and Financing and the Department of Human Services—administer a number of federal programs in the state. We identified problems with those departments' compliance with federal program requirements.

- **Department of Health Care Policy and Financing:** The Department has not met federally required processing time frames for Medicaid and the Children's Basic Health Plan program. From July 2010 to July 2011, unprocessed cases exceeding the required processing time frame increased by 101 percent.
 - **Children's Basic Health Plan (CBHP):** The Department of Health Care Policy and Financing lacked adequate controls over eligibility determination for CBHP recipients and timely termination of benefits for individuals who were no longer eligible for CBHP.
 - **Medicaid:** We found significant problems with the management of the Medicaid program. For example, the Department of Health Care Policy and Financing lacked adequate controls over determination of Medicaid provider eligibility, determination of individuals' Medicaid eligibility, and timely termination of benefits for individuals who were no longer eligible for Medicaid.
 - **Data Entry in the Colorado Benefits Management System (CBMS):** The Department uses CBMS to determine individuals' eligibility for Medicaid and CBHP benefits. We found that the Department did not monitor county departments of human/social services to identify data entry errors in CBMS related to both Medicaid and CBHP eligibility.
- **Department of Human Services:** The Department was not in compliance with documentation requirements of the federal Office of Management and Budget's *Circular A-87, Cost Principles for State, Local, and Indian Tribal Governments* related to personnel costs associated with administering six different federal grant programs.
 - **Child Care and Development Fund Program Cluster:** The Department of Human Services did not address a Fiscal Year 2010 recommendation to implement a plan for monitoring the county departments of human/social services that administer this program.
 - **Child Support Enforcement Program:** The Department of Human Services did not provide federally required services, or it did not provide those services within required time frames.

We also identified the following issues related to compliance with requirements for other federal programs administered by the State:

- **State Energy Program:** The Governor's Energy Office improperly charged nearly \$1.1 million in employee personnel costs for this program. In addition, the agency did not comply with federal requirements related to subrecipient monitoring; verification that vendors or grant subrecipients were not suspended, debarred, or otherwise excluded from receiving federal funds; and maintenance of documentation to demonstrate compliance with the program's spending requirements.
- **Unemployment Insurance Program:** The Department of Labor and Employment did not comply with federal eligibility requirements related to verifying that recipients of unemployment insurance were U.S. citizens or permanent legal residents. The Department also did not ensure that unemployment insurance benefits were terminated for individuals who obtained new employment.

- **Weatherization Assistance Program:** The Governor's Energy Office improperly charged nearly \$1.1 million in employee personnel costs for this program.

In addition, we identified the following issues related to reporting requirements for federal programs administered by the State.

- **Immunization Cluster Grant Program:** The Department of Public Health and Environment understated its federally funded vaccines by \$50 million.
- **Weatherization Assistance Program:** In its required Recovery Act reporting under Section 1512, the Governor's Energy Office understated award amounts for this program by a total of \$825,000.

Summary of Progress in Implementing Prior Recommendations

This report includes an assessment of the disposition of prior audit recommendations reported in the previous Statewide Single Audit Reports. Prior years' recommendations that were implemented in Fiscal Year 2010 or earlier are not included.

Outstanding Statewide Single Audit Report Recommendations by Fiscal Year						
	Total	2010	2009	2008	2007	2006
Implemented	84	52	20	8	3	1
Partially Implemented	67	35	20	10	2	-
Not Implemented	10	7	3	-	-	-
Deferred	15	12	3	-	-	-
Not Applicable	3	3	-	-	-	-
Total	179	109	46	18	5	1

Summary of Auditor's Results

Financial Statements

Type of auditor's report issued:

Unqualified

Internal control over financial reporting:

- Material weaknesses identified? ☐ Yes ☒ No
- Significant deficiencies identified that are not considered to be material weaknesses? ☒ Yes ☐ No

Noncompliance material to financial statements noted?

☐ Yes ☒ No

Federal Awards

Internal control over major programs:

- Material weaknesses identified? ☒ Yes ☐ No
- Significant deficiencies identified that are not considered to be material weaknesses? ☒ Yes ☐ No

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

Unqualified for all major programs except for the Fish and Wildlife Cluster, Unemployment Insurance, State Energy Program, Weatherization Assistance for Low-Income Persons, Children's Health Insurance Program, and Medicaid Cluster, which were qualified.

Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of OMB *Circular A-133*?

☒ Yes ☐ No

Identification of major programs:

CFDA Number	Name of Federal Program or Cluster
10.551, 10.561	Supplemental Nutrition Assistance Program Cluster
10.553, 10.555, 10.556, 10.559	Child Nutrition Cluster
10.558	Child and Adult Care Food Program
10.665	Secure Payments for States and Counties Containing Federal Lands
14.228, 14.255	Community Development Block Grants/State's Program
15.605, 15.611	Fish & Wildlife Cluster
17.225, 17.UKNOWN	Unemployment Insurance
17.258, 17.259, 17.260	Workforce Investment Act Cluster
20.205, 20.219	Highway Planning and Construction (Federal-Aid Highway Program)
20.509	Formula Grants for Other Than Urbanized Areas
81.041	State Energy Program
81.042	Weatherization Assistance for Low-Income Persons
84.010, 84.389	Title I Part A Cluster
84.027, 84.173, 84.391, 84.392	Special Education (IDEA) Cluster
84.126, 84.390	Rehabilitation Services Vocational Rehabilitation Grants to States and Rehabilitation Services-Vocational Rehabilitation Grants to States, Recovery Act
84.394, 84.397	State Fiscal Stabilization Cluster
84.410	Education Jobs Fund
93.069	Public Health Emergency Preparedness

93.268, 93.712	Immunization Cluster
93.558, 93.714, 93.716	Temporary Assistance for Needy Families, ARRA Emergency Contingency Fund for Temporary Assistance for Needy Families State Programs, and ARRA Temporary Assistance for Needy Families Supplemental Grants
93.563	Child Support Enforcement
93.568	Low-Income Home Energy Assistance Program
93.575, 93.596, 93.713	Child Care and Development Block Grant, Child Care Mandatory and Matching Funds of the Child Care and Development Fund, and American Recovery and Reinvestment Act Child Care and Development Block Grant.
93.658	Foster Care Title IV-E
93.659	Adoption Assistance
93.667	Social Services Block Grant
93.720, 93.775, 93.777, 93.778	Medicaid Cluster
93.767	Children's Health Insurance Program
96.001	Disability Insurance/SSI
97.067	Homeland Security
Various	Research and Development Cluster
Various	Student Financial Aid Cluster (including CFDA No. 84.032 Federal Family Education Loans-Lenders)

Dollar threshold used to distinguish
between type A and B programs: \$27.3 million

Auditee qualified as low-risk auditee? _____ Yes X No

Classification of Findings
State of Colorado
Statewide Single Audit, Fiscal Year Ended June 30, 2011

	MATERIAL WEAKNESS <i>(Most Serious)</i>		SIGNIFICANT DEFICIENCY <i>(Moderately Serious)</i>		DEFICIENCY IN INTERNAL CONTROL <i>(Least Serious)</i>		
AGENCY NAME	FINANCIAL REPORTING	FEDERAL PROGRAM COMPLIANCE	FINANCIAL REPORTING	FEDERAL PROGRAM COMPLIANCE	FINANCIAL REPORTING	FEDERAL PROGRAM COMPLIANCE	GRAND TOTALS
AGRICULTURE	-	-	-	-	-	-	0
CORRECTIONS	-	-	-	-	-	-	0
EDUCATION	-	-	-	-	-	-	0
OFFICE OF THE GOVERNOR	-	-	3	5	-	-	8
HEALTH CARE POLICY AND FINANCING	-	7	4	8	-	1	20
HIGHER EDUCATION	-	-	-	4	-	-	4
HUMAN SERVICES	-	-	4	6	-	-	10
JUDICIAL DEPARTMENT	-	-	-	-	-	-	0
LABOR AND EMPLOYMENT	-	1	-	4	-	-	5
LAW	-	-	-	-	-	-	0
LOCAL AFFAIRS	-	-	-	2	-	-	2
NATURAL RESOURCES	-	1	-	-	-	-	1
PERSONNEL & ADMINISTRATION	-	-	3	-	-	-	3
PUBLIC HEALTH AND ENVIRONMENT	-	2	3	3	-	-	8
PUBLIC SAFETY	-	-	-	-	-	-	0
REGULATORY AGENCIES	-	-	-	-	-	-	0
REVENUE	-	-	1	-	-	-	1
STATE	-	-	-	-	-	-	0
OFFICE OF THE STATE TREASURER	-	-	-	1	-	-	1
TRANSPORTATION	-	-	1	1	-	-	2
GRAND TOTALS	0	11	19	34	0	1	65

Note: Findings may be classified as both financial reporting and federal program compliance internal control weaknesses. Therefore, the total number of findings reported in this table may not equal the total number of recommendations in the report.

RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	Agency Response	Implementation Date
Financial Statement Findings				
1	II – 4	The Governor’s Energy Office (GEO) should ensure it properly accounts for significant and unusual transactions, such as those for its revolving loan fund and loan loss reserve. The GEO should implement policies, procedures and management review to ensure transactions are accurately recorded. In addition, the GEO should consult with the State Controller’s Office on proper accounting for significant and unusual transactions.	Agree	July 2012
2	II – 7	The Governor’s Office of Information Technology should work with the Department of Revenue (the Department) to improve the Revenue Accounting System’s (RAS) general computer controls by (a) immediately removing terminated administrative users and, on an ongoing basis, regularly reviewing listing of administrative users to ensure that access is commensurate with job responsibilities and that terminated users are removed in a timely manner; (b) recording, retaining, and reviewing system logs and other anomalous system activities to identify and investigate inappropriate access attempts to the system; (c) obtaining and enforcing the backup requirements, as defined by the RAS business owner (i.e., the Department of Revenue), and seeking the business owner’s feedback regarding disaster recovery testing decisions; and (d) enforcing the documented change management procedures currently in place to ensure that changes implemented are appropriate, approved by authorized personnel, and tested thoroughly.	Agree	June 2012

RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	Agency Response	Implementation Date
3	II – 12	The Governor’s Office of Information Technology (OIT) should work with the Department of Personnel & Administration (the Department) to improve KRONOS general computer controls by (a) implementing strong password policies that comply with password requirements listed within Colorado Cyber Security Policies; (b) modifying KRONOS security configurations to lock users out of the system after three failed login attempts and lock the users’ sessions after 15 minutes of inactivity; (c) generating, reviewing, and retaining critical operating system level and application activity logs (i.e., audit logs) to identify and investigate anomalous activity and successful and unsuccessful login attempts; (d) generating and implementing a login banner for KRONOS; (e) reviewing the current user listing to immediately remove terminated users and, on an ongoing basis, implementing regular reviews of user access to ensure that user access is appropriate and needed and that terminated users are removed in a timely manner; (f) ensuring each KRONOS ID is associated with an identified and documented owner and that IDs are not shared; (g) ensuring that users submit user access request forms that are authorized by the appropriate supervisor and retaining those forms, as required by policy; (h) hardening system configuration settings for KRONOS, as recommended under separate cover; (i) ensuring that all critical components of the KRONOS systems are backed up according to Colorado Cyber Security Policies and industry best practices; (j) documenting and testing a disaster recovery plan that incorporates all components listed in Colorado Cyber Security Policies; and (k) providing direction to non-OIT administrators at user departments to ensure awareness of and compliance with Colorado Cyber Security Policies.	Agree	a. – c. June 2012 d. March 2012 e. July 2012 f. June 2012 g. August 2012 h. December 2012 i. April 2012 j. October 2012 k. July 2012
4	II – 20	The Department of Health Care Policy and Financing should improve its controls over the preparation and submission of fiscal year-end exhibits to the Office of the State Controller by (a) instituting an effective supervisory review of exhibits that includes in-depth, detailed reviews of all supporting documentation used to prepare the exhibits and (b) ensuring exhibits are submitted within specified due dates to meet financial reporting time frames.	Agree	August 2012

RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	Agency Response	Implementation Date
5	II – 22	The Department of Health Care Policy and Financing (the Department) should improve its controls over the collection and recording of nursing facility provider fees by (a) ensuring that accounts receivables for nursing facility provider fees are established by the end of each fiscal year for all fees that are outstanding; (b) establishing a timeline for completing each fiscal year's nursing facility provider fee rate schedule to ensure that fee amounts are finalized prior to the end of each fiscal year; (c) completing and documenting an annual reconciliation of revenues recorded as received in COFRS and the nursing facility provider fee amounts established for each fiscal year, as required in Department rules; (d) ensuring that amounts invoiced to and paid by nursing facility providers agree to the approved nursing facility provider fee rate schedule; and (e) working with providers to establish a repayment plan for any recoveries due from nursing facility providers.	Agree	August 2011
6	II – 22	The Department of Health Care Policy and Financing should improve its controls over the calculation of the Medicaid Incurred But Not Reported (IBNR) expenditure estimate by (a) updating the procedure document for the Medicaid IBNR calculation for any changes in the calculation methodology and documenting reasons for changes to the methodology; (b) ensuring an effective supervisory review of the calculation by including specific information on the type of information to be reviewed and how the review should be documented in the procedure document; and (c) using complete and accurate data to perform the annual evaluation of the calculation methodology and modifying it, if necessary, to ensure a more accurate estimate.	Agree	August 2011

RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	Agency Response	Implementation Date
7	II – 22	The Department of Health Care Policy and Financing should improve controls over the recognition of revenues by (a) establishing and implementing policies and procedures for recording, investigating, and refunding, if appropriate, excess amounts repaid by providers; (b) performing a review of transactions recorded as miscellaneous revenue and ensuring that the transactions are properly recognized as TABOR revenue, if applicable; and (c) complying with State Fiscal Rules in recognizing revenues and expenditures for refund and recovery transactions.	Agree	October 2011
8	II – 26	The Department of Human Services should improve its purchasing card audit function by (a) creating detailed written procedures for its purchasing card audit process and (b) ensuring through training and supervisory review that the detailed procedures created in part (a) are implemented and followed appropriately.	Agree	a. February 2012 b. June 2012
9	II – 29	The Department of Human Services should ensure that the financial data in COFRS related to counties' administration of public assistance programs are accurate and complete by (a) reconciling approximately \$1.7 million discrepancy between the County Financial Management System (CFMS) and COFRS for amounts due the counties as of the end of Fiscal Year 2010, (b) developing a procedure by which to reconcile CFMS and COFRS data each month, and (c) assigning responsibility to specific employees for conducting the monthly reconciliation process and the supervisory review of the process.	Agree	June 2012

RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	Agency Response	Implementation Date
10	II – 29	The Department of Human Services should work with the Governor’s Office of Information Technology to improve the general IT controls over AVATAR by (a) promptly reviewing and implementing procedures regarding the use of group accounts for the Lab and Pharmacy modules and ensuring that mechanisms are in place either to prevent the use of group accounts or identify the individual using the group accounts; (b) implementing strong password parameters at the application and operating system levels that comply with State Cyber Security Policies; (c) generating, reviewing, and retaining activity logs to identify and investigate anomalous activity, including successful and unsuccessful log-in attempts, and controlling access to activity logs to ensure that logs cannot be altered; (d) requiring supervisors to periodically verify the accuracy and relevance of user access for the employees they supervise; (e) implementing a procedure to ensure that all users are authorized based on roles and evidence of role-based authorization is retained prior to their gaining access to the system; (f) generating and implementing log-in banners for AVATAR, including Health Insurance Portability and Accountability Act (HIPAA) banners where required; (g) reviewing and updating user access management and desktop management policies and procedures; (h) ensuring that a system security assessment is performed on a periodic basis and identified security gaps are mitigated; (i) hardening system configuration settings for AVATAR, as recommended under separate cover; (j) implementing malware detection and prevention tools on the Unix server; (k) conducting a review of all data transmissions related to AVATAR and ensuring that sensitive data are encrypted during transmission; (l) performing network scans on a periodic basis to identify and mitigate vulnerabilities; (m) ensuring that all desktop computers are vendor supported and have a firewall in place; (n) updating the AVATAR disaster recovery plan and business continuity plan that incorporate all components listed in State Cyber Security Policies; (o) ensuring that the disaster recovery plan is tested and the required infrastructure components to restore the system are in place; (p) ensuring that application, system, and data backups are performed in accordance with an established schedule that complies with State Cyber Security Policies, and off-site backup tapes are labeled and stored in a fireproof cabinet; (q) revising existing contracts to ensure that vendors must comply with State Cyber Security Policies; and (r) monitoring vendors to ensure that service-level agreements are met.	a. – l. Agree m. Partially Agree n. – r. Agree	a. Implemented b. January 2012 c. July 2011 d. February 2012 e. February 2012 f. December 2011 g. August 2011 h. July 2011 i. January 2012 j. Implemented k. December 2011 l. October 2011 m. July 2011 n. July 2011 o. August 2011 p. September 2011 q. June 2013 r. June 2011

RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	Agency Response	Implementation Date
11	II – 30	The Department of Human Services should work with the Governor’s Office of Information Technology to improve the County Financial Management System’s (CFMS) general computer controls by (a) promptly reviewing and implementing procedures to ensure that access to the “root” or “super-user” account can be traced to an individual user and user access to the “root” account is monitored on a regular basis for appropriateness; (b) implementing strong password parameters at the application, database, and operating system levels that comply with State Cyber Security Policies; (c) reviewing the existing audit log rules to ascertain if current logging is sufficient; (d) requiring supervisors to periodically verify the accuracy and relevance of user access for the employees they supervise; (e) implementing a procedure to ensure that all users are authorized, evidence of authorization (system access request forms) is retained, and a signed statement of compliance is available prior to gaining access to the system; (f) generating and implementing a log-in banner for the CFMS application; (g) reviewing and updating user access management and desktop management policies and procedures; (h) ensuring that a system security assessment is performed on a periodic basis and the security gaps identified are mitigated; (i) hardening system configuration settings for CFMS, as recommended under separate cover; (j) implementing malware detection and prevention tools on the CFMS server and a patch management process for the operating system, database, and application to ensure that software patches are reviewed, implemented, and kept current; (k) encrypting sensitive data transmitted between CFMS and other systems and computers, including user credentials; (l) performing network scans on a periodic basis to identify and mitigate vulnerabilities; (m) ensuring that all desktop computers are vendor supported and have a firewall in place; (n) updating complete disaster recovery and business continuity plans for CFMS; (o) ensuring that the disaster recovery plan is tested and the required infrastructure components needed to restore the system are in place; (p) ensuring that off-site backup tapes are labeled and stored in a fireproof cabinet; (q) updating existing contracts with CFMS vendors to ensure that the contracts require compliance with State Cyber Security Policies; and (r) monitoring vendors to ensure that service-level agreements are being met.	a. – l. Agree m. Partially Agree n. – r. Agree	a. August 2011 b. August 2011 c. August 2011 d. August 2011 e. October 2011 f. August 2011 g. August 2011 h. October 2011 i. August 2011 j. August 2011 k. August 2011 l. October 2011 m. July 2011 n. September 2011 o. October 2011 p. Implemented q. August 2011 r. August 2011

RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	Agency Response	Implementation Date
12	II – 34	The Department of Personnel & Administration should strengthen internal controls and procedures over the calculation and payment or adjustment of insurance premiums by (a) ensuring a knowledgeable staff person reviews insurance premium transactions by providing cross-training to other accounting staff on the appropriate calculations, (b) ensuring the procedures for calculating insurance premium transactions are documented, and (c) considering the implementation of a fully automated process for calculating insurance premium transactions to prevent miscalculations and overexpenditures.	Agree	a. January 2012 b. March 2012 c. June 2012
13	II – 37	The Department of Personnel & Administration should improve its internal controls over capital assets by (a) investigating and resolving differences identified during the reconciliation process to ensure that Colorado Automotive Reporting System (CARS) and Colorado Financial Reporting System (COFRS) data are accurate and that necessary adjustments are made prior to fiscal year-end close and (b) performing a reconciliation of CARS and COFRS on a quarterly basis.	a. Partially Agree b. Agree	a. Implemented and Ongoing b. June 2012
14	II – 40	The Department of Personnel & Administration (the Department) should improve payroll controls by (a) working with the Department's Central Payroll division and the Governor's Office of Information Technology, to determine if changes can be made to the Colorado Personnel and Payroll System (CPPS) to ensure the methods used by CPPS to calculate payroll adjustments are consistent with State Personnel Rules; (b) if changes cannot be made to CPPS, based on the results of part (a), calculating future unpaid leave adjustments in accordance with State Personnel Rule 5-21 using the annualized hourly rate.; and (c) developing and documenting procedures to ensure Human Resources Unit staff identify and enter unpaid leave hours on a timely basis.	a. Agree b. Partially Agree c. Agree	a. December 2012 b. December 2012 c. June 2012

RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	Agency Response	Implementation Date
15	II – 46	The Department of Public Health and Environment (the Department) should evaluate its internal control and compliance policies and procedures, including its organizational structure. The Department should make appropriate changes, as necessary, to ensure that the Department’s financial information is accurate and complete, and that compliance with federal regulations is maintained. The Department should document the updated policies and procedures.	Agree	July 2012
16	II – 48	The Department of Public Health and Environment (the Department) should improve its controls over significant estimates, such as Pollution Remediation Obligations liabilities, by ensuring that adequate supervisory review procedures are performed prior to entry into the Colorado Financial Reporting System, the State’s accounting system, and prior to reporting the amounts to the Office of the State Controller. Additionally, the Department should develop procedures to improve communication between accounting functions, including between those responsible for recording the Pollution Remediation Obligations liability and those responsible for recording Construction in Progress assets, to ensure that amounts reported as Construction in Progress are accurate.	Agree	July 2012
17	II – 51	The Department of Public Health and Environment should implement alternative control procedures over accounting entries, including review of and sign-off on the hard copy journal voucher document, and should ensure that it maintains adequate supporting documentation for each journal entry.	Agree	April 2012
18	II – 62	The Department of Revenue should improve its identification of first-time severance taxpayers by accessing and using oil and gas production and permitting data available through the Department of Natural Resources to verify that those subject to severance taxation have filed a tax.	Agree	December 2012
19	II – 65	The Department of Transportation should implement procedures to ensure that all applicable expenditures for capital construction projects are properly recorded in the Construction In Progress account.	Agree	September 2011

RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	Agency Response	Implementation Date
Federal Findings				
20	III – 3	The Governor’s Energy Office (GEO) should develop and implement policies and procedures to ensure that personnel costs charged to federal grants are adequately supported by documentation such as required certifications, personnel activity reports, or other equivalent documentation. GEO should at least quarterly have employees, or someone with direct knowledge of employee activity, certify that actual time spent on the grant agrees to the percentage that was budgeted and charged to the grant. In addition, GEO should perform and document an evaluation of personnel costs charged to federal grants for Fiscal Year 2011 and make adjustments, as appropriate.	Agree	April 2012
21	III – 6	The Governor’s Energy Office should adhere to subrecipient monitoring requirements for the federal State Energy grant. This should specifically include (a) testing a sample of rebates granted at least annually to ensure residents were eligible and the proper amount was paid and (b) revising its subaward grant agreement form to include all required information.	Agree	June 2012
22	III – 8	The Governor’s Energy Office (GEO) should improve controls over the federal State Energy (Energy) Program to ensure it complies with federal suspension and debarment requirements under the Energy program. These controls should include updating subrecipient agreements to include language related to suspension and debarment requirements and keep a schedule indicating that GEO staff has checked its vendors and subrecipients against the Excluded Parties List System.	Agree	January 2012
23	III – 10	The Governor’s Energy Office should develop and implement internal controls over Section 1512 reporting for the Weatherization Assistance Program to ensure the reports are accurately prepared. These internal controls should include instituting a supervisory review process over the reports.	Agree	March 2012

RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	Agency Response	Implementation Date
24	III – 12	The Governor’s Energy Office should improve internal controls over its administration of the federal State Energy Program to demonstrate compliance with the grant’s earmarking requirements. This should include implementing procedures to prepare and maintain documentation to evidence compliance with grant spending requirements.	Agree	June 2012
25	III - 20	The Department of Health Care Policy and Financing (the Department) should ensure that county departments of human/social services and Medical Assistance (MA) sites meet program processing time frames requirements for Medicaid and Children’s Basic Health Plan eligibility by using Colorado Benefits Management System (CBMS) reports to identify counties that have the highest number of cases, including long-term care cases, that exceed processing guidelines, and by focusing the Department’s resources, such as the Application Overflow Unit, on improving processing time frames at those counties and MA sites. The Department should use the monthly CBMS reports to measure the effectiveness of how these mechanisms are working and make adjustments accordingly.	Agree	Implemented
26	III – 24	The Department of Health Care Policy and Financing (the Department) should improve its controls over eligibility of Medicaid providers to ensure that it complies with federal regulations. In addition, it should develop, implement, and document a process for removing providers from the Medicaid Management Information System providers who are no longer in compliance with provider eligibility requirements.	Agree	March 2016
27	III – 28	The Department of Health Care Policy and Financing (the Department) should ensure that Income, Eligibility, and Verification System (IEVS) data discrepancies for the Medicaid and Children’s Basic Health Plan programs are resolved. In addition, the Department should ensure the method of resolving IEVS data discrepancies is incorporated into the State Plans and Department rules.	Agree	August 2011 – January 2012

RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	Agency Response	Implementation Date
28	III – 33	The Department of Health Care Policy and Financing (the Department) should ensure the accuracy of eligibility determination for Medicaid and the Children’s Basic Health Plan (CBHP) programs by (a) programming the Colorado Benefits Management System (CBMS) to meet federal and state Medicaid and CBHP program requirements in all instances. Specifically, the Department should ensure that CBMS appropriately denies eligibility for CBHP if Deficit Reduction Act requirements are not met, includes an option to note an interface as the source of citizenship verification, does not allow concurrent med spans to be present for a beneficiary for both Medicaid and CBHP, and allows eligibility for Medicaid if an individual is receiving social security benefits; and (b) ensuring that the benefits paid for the individuals identified during the audit were paid through the correct program and recovering any payments, as appropriate.	a. Agree b. Partially Agree	a. August 2011 – June 2012 b. March 2012 – June 2013
29	III – 37	The Department of Health Care Policy and Financing (the Department) should ensure that requirements for the Children’s Basic Health Plan (CBHP) program related to determining whether an individual has creditable coverage are met. In addition, the Department should ensure that the Colorado Benefits Management System is properly programmed to deny CBHP eligibility for individuals who are receiving Medicaid or Children’s Health Insurance Program benefits in other states.	Agree	February 2012-2016
30	III – 42	The Department of Health Care Policy and Financing should ensure that adequate documentation to support beneficiary eligibility is maintained and accessible in Medicaid and Children’s Basic Health Plan case files.	Partially Agree	August 2011 – November 2011
31	III – 47	The Department of Health Care Policy and Financing (the Department) should improve controls over Medicaid and Children’s Basic Health Plan program eligibility determinations and data entry into the Colorado Benefits Management System. In addition, the Department should ensure the data entry errors identified during this audit are corrected and reclassify expenditures as appropriate.	Agree	March 2012

RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	Agency Response	Implementation Date
32	III – 50	The Department of Health Care Policy and Financing should ensure the timely recovery of unallowable payments when Medicaid and Children’s Basic Health Plan benefits are terminated when individuals become ineligible, as appropriate.	Partially Agree	June 2013
33	III – 53	The Department of Health Care Policy and Financing (the Department) should improve its oversight of surveys and certifications required under the Medicaid program for nursing facilities, intermediate care facilities for the mentally retarded (ICF/MRs), and hospitals that provide nursing facility services by (a) providing appropriate procedural training to staff responsible for monitoring nursing facilities, ICF/MRs, and hospitals that provide nursing facility services; (b) ensuring that a supervisory review is in place that verifies staff follow the Department’s procedures for monitoring nursing facilities, ICF/MRs, and hospitals that provide nursing facility services; and (c) developing and implementing procedures to indicate the dates the Department will input into its database and use for monitoring the required timeframes for surveys conducted by the Department of Public Health and Environment.	Agree	July 2012
34	III – 58	The Department of Health Care Policy and Financing should improve controls over the manual processing of Medicaid occupational and physical therapy claims to ensure these claims are processed appropriately.	Agree	January 2012
35	III – 61	The Department of Health Care Policy and Financing (the Department) should improve controls over the processing of medical claims for the Medicaid program by (a) seeking approval from the State Medical Board on State rules on the establishment of the pricing method for equipment repairs; (b) modifying the Medicaid State Plan and Department rules, as necessary, to include the exemptions from Lower of Pricing and submitting the State Plan modifications to the federal government for approval; and (c) denying claims that are not in accordance with state regulations on timely filing requirements. In addition, clarifying provider guidance when claims extend beyond timely filing deadlines.	Agree	a. June 2012 b. March 2012 c. March 2012

RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	Agency Response	Implementation Date
36	III – 64	The Department of Health Care Policy and Financing should improve its oversight of the Children’s Basic Health Plan (CBHP) program by (a) ensuring that beneficiaries who are no longer eligible for CBHP are properly disenrolled from the program and (b) ensuring that payments are recovered for the individuals identified during the audit testing as no longer being eligible for CBHP.	a. Agree b. Partially Agree	a. Not provided b. June 2013
37	III – 68	The Department of Human Services (the Department) should improve controls to ensure service plan documentation is sufficient to support the service request and subsequent payments. Specifically, the Department should work with the Department of Health Care Policy and Financing to eliminate duplicate data entry of service requests in the Community Contract and Management System (CCMS) and Benefits Utilization System (BUS) by automatically populating the service request in CCMS from the service plan information contained in BUS.	Disagree	Not Applicable
38	III – 70	The Department of Health Care Policy and Financing should improve controls over payments to laboratory providers for the Medicaid program by (a) continuing to work to implement the Medicaid Management Information System (MMIS) edits necessary for accepting complete certification information from providers and verifying that the edits are working as intended to ensure compliance with the Clinical Laboratory Improvement Amendment (CLIA) requirements; (b) continuing to implement its alternative method to verify that only providers with CLIA certification are receiving payments through the Medicaid program until the MMIS edits have been implemented; (c) continuing to review laboratory payments to identify providers who are not certified and are receiving payments, including the completion of the review of 2008 through 2010 laboratory payments; and (d) identifying and recovering any payments made to providers that were not CLIA-certified, as appropriate.	Agree	a. July 2011 b. July 2011 c. December 2011 d. December 2011

RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	Agency Response	Implementation Date
39	III – 70	The Department of Health Care Policy and Financing should improve its controls over the calculation and reporting of family planning expenditures under the Medicaid Managed Care Program by (a) continuing to seek approval from the federal government for the Department’s methodology for calculating and reporting family planning program expenditures; (b) developing and implementing written policies and procedures for the methodology approved by Centers for Medicare and Medicaid Services; (c) continuing to work to train all staff involved with the methodology on adopted Department policies and procedures; (d) maintaining all supporting documentation used for the calculation of the family planning expenditures; (e) ensuring that supervisors review the data, the calculations, and the supporting documentation for compliance with the established methodology prior to submission of reports to the federal government; (f) ensuring that all data from COFRS are extracted in a consistent manner and in accordance with policies and procedures; and (g) ensuring that family planning expenditures are calculated and reimbursed annually at the highest reimbursement percentage allowed by federal regulations.	Agree	a. Implemented b. August 2011 c. August 2011 d. Implemented e. August 2011 f. August 2011 g. August 2011
40	III – 70	The Department of Health Care Policy and Financing should improve documentation of controls over subrecipient monitoring for Medicaid and the State Children’s Health Insurance Program by implementing or updating written policies and procedures for all identified subrecipients, as appropriate.	Agree	July 2011
41	III – 74	The University of Colorado Denver should reconcile the Common Origination and Disbursement system School Account Statement data files to the institution’s financial records on a monthly basis. This reconciliation should be reviewed by someone separate from the preparer.	Agree	August 2011

RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	Agency Response	Implementation Date
42	III – 77	The University of Colorado Denver should ensure it meets federal reporting requirements for the Research and Development (R&D) Cluster by (a) investigating the feasibility of granting Office of Grants and Contracts (OGC) staff system access in order to make needed corrections at project close-out so that OGC staff can ensure financial reports for R&D grants are submitted to the awarding agency on a timely basis and (b) obtaining an extension to file from the awarding agency in situations in which a report will need to be submitted after the deadline due to circumstances outside of OGC's control. Documentation of this extension from the awarding agency should be maintained.	Agree	June 2012
43	III – 79	Adams State College (the College) should ensure that it complies with the monthly Financial Student Aid Direct Loan program requirement to perform monthly reconciliations of loan disbursements. The College should create a report in the Banner System that contains disbursements made to students by the associated award year and compare the report to the School Account Statement data file to ensure the College's financial records agree.	Agree	Implemented
44	III – 81	To ensure federal timeframes are met for the return of Federal Student Aid (FSA) Program funds, Adams State College should ensure their current return of FSA funds procedure is followed at all times by improving departmental communications and administrative oversight of the FSA Program, and automating controls using the Banner System, where appropriate.	Agree	May 2012
45	III – 86	The Department of Human Services should develop and implement procedures to ensure personnel costs charged to federal grant programs are supported with adequate documentation. These procedures should include requirements to maintain required certifications, personnel activity reports, quarterly comparisons between estimated and actual budgets, or other equivalent documentation.	Agree	June 2012

RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	Agency Response	Implementation Date
46	III – 89	The Department of Human Services (the Department) should improve its controls over the preparation of the Exhibit K submitted to the Office of the State Controller by (a) continuing to provide training each year to the staff who prepare the Exhibit K and the staff who prepare the supporting documentation; (b) ensuring that Department officials verify that the nature and classification of information reported on the Exhibit K is correct. If federal guidance seems unclear, the Department should request clarification from the relevant federal agency; and (c) improving its reviews of the Exhibit K, including in-depth, detailed reviews of all supporting documentation used to prepare the exhibit. In the case of subrecipient expenditures, the Department should implement additional or alternative methods for verifying this information. These methods could include a first-level review by the program accountant’s direct supervisor. In addition, the Department should ensure that the specific errors identified in prior periods are not repeated.	Agree	September 2012
47	III – 95	The Department of Human Services (the Department) should continue to strengthen controls over the Child Support Enforcement program by (a) ensuring that counties enforce medical support obligations when appropriate, provide all required services, provide services within the required time frames, and conduct all required communication with interested parties and (b) incorporating a review of a sample of hard copy case files as part of the Department’s county monitoring process for the program.	Agree	a. June 2012 b. September 2012

RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	Agency Response	Implementation Date
48	III – 98	The Department of Human Services should resume routine monitoring of county departments of human/social services for the Child Care and Development Fund Program Cluster (Program) to ensure that counties are correctly determining eligibility in accordance with state rules and the Code of Federal Regulations.	Agree	January 2012
49	III – 102	The Department of Human Services (the Department) should improve controls over its flexplace program by (a) ensuring the Department consistently follows the Department of Personnel & Administration's (DPA) flexplace policy, including the proper use of DPA flexplace application and agreement forms and (b) training approving officials at the division and program levels on their responsibilities for implementing flexplace policies and monitoring staff who participate in flexplace. The training should include requirements for approving and signing of flexplace applications and arrangements, the types of expenses to be covered, what state property will be used off site, and how protected and confidential data are to be safeguarded.	Agree	September 2012
50	III – 106	The Department of Human Services should identify and implement methods for improving cost information used to evaluate county administrative and case management costs in the child welfare allocation model.	Disagree	Not Applicable
51	III – 109	The Department of Labor and Employment (the Department) should ensure timesheets for salaries and wages charged either directly or indirectly to federal programs are certified in accordance with federal regulations, State Personnel Rules, and Department policy by requiring time sheets to be certified by both the employee and supervisor prior to issuing payments.	Agree	January 2012

RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	Agency Response	Implementation Date
52	III – 111	The Department of Labor and Employment should improve controls over federal Unemployment Insurance Reporting requirements by instituting a procedure requiring retention of supporting documentation and a secondary review and approval process to ensure amounts recorded on reports to the U.S. Department of Labor are accurately reported and supported by source documentation.	Agree	January 2012
53	III – 113	The Department of Labor and Employment should Ensure that unemployment insurance claimants attest to their lawful presence in the United States prior to the disbursement of benefits.	Agree	December 2011
54	III – 120	The Department of Labor and Employment should ensure that unemployment insurance claimants meet the requirements of House Bill 06S-1023 and federal law for attesting to their lawful presence in the United States by (a) changing the language in the Unemployment Insurance Program application form so that claimants are clearly affirming through the application that they are legally present in the United States, (b) requiring all applicants to affirm legal presence before receiving benefits, and (c) eliminating the use of the current paper affidavit form for affirming legal presence.	a. Agree b. Agree c. Partially Agree	December 2011

RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	Agency Response	Implementation Date
55	III – 123	The Department of Labor and Employment (the Department) should ensure that unemployment insurance (UI) claimants meet the requirements of House Bill 06S-1023 and federal law for affirming their lawful presence in the United States by (a) requiring all claimants to provide the number of their valid Colorado driver's license or Colorado identification card, or a copy of other documents acceptable under House Bill 06S-1023, before paying benefits. In addition, the Department should establish a process to collect acceptable forms of identification other than a Colorado driver's license or identification card and provide claimants with instructions on the application for submitting this documentation; and (b) establishing procedures to verify that the person applying for UI benefits is the same person depicted by the identification number or document that the person provides on his or her application. These procedures could include verifying all Colorado driver's license and identification numbers provided by claimants using Department of Revenue records. If necessary, the Department should seek legal counsel from the Office of the Attorney General to clarify the procedures that the Unemployment Insurance Program must follow to satisfy House Bill 06S-1023 while complying with federal requirements.	Agree	December 2012
56	III – 127	The Department of Local Affairs should implement policies and procedures to ensure that staff perform a detailed review of all required reports for the Community Development Block Grants program prior to submission to the U.S. Department of Housing and Urban Development. This review should include ensuring all numbers and amounts reported agree to supporting documentation. The review should be performed by someone other than the report preparer and by an individual with the necessary competencies to identify discrepancies in the reports.	Agree	June 2012

RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	Agency Response	Implementation Date
57	III – 129	The Department of Local Affairs should implement policies and procedures to ensure that subrecipient audit reports are obtained within 9 months of the subrecipients' year-end and that management decisions are documented within the grant file within 6 months of the receipt of the audit report. These policies and procedures should include a requirement to provide necessary training to all staff and divisions to ensure all compliance requirements relating to subrecipient monitoring are known and understood.	Agree	June 2012
58	III – 133	The Department of Natural Resources' Division of Wildlife should improve controls over the federal Fish and Wildlife Cluster Program to ensure compliance with federal suspension and debarment requirements by (a) verifying all counterparties from which goods or services are purchased against the Excluded Parties List System when federal funding is being utilized, and (b) maintaining documentation to support that verification procedures were performed to ensure proper monitoring.	Agree	June 2012
59	III – 139	The Department of Public Health and Environment (the Department) should develop and implement policies and procedures to support personnel costs charged to federal grants, including procedures for required certifications, personnel activity reports, quarterly comparisons between time budgets and actual, or other equivalent documentation. The Department should also perform and document an evaluation of personnel costs charged to federal grants for Fiscal Year 2011 and make adjustments in the current fiscal year or return the funds to the granting agencies, if needed.	Agree	July 2012

RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	Agency Response	Implementation Date
60	III – 141	The Department of Public Health and Environment (the Department) should improve its controls over preparation and review of the Schedule of Federal Assistance (Exhibit K) by ensuring it monitors changes in program requirements and performs an effective review over the Exhibit K before it is submitted. The Department should also inform the Department of Health and Human Services (HHS) that it did not report the value of federally funded vaccines in Fiscal Years 2008 through 2010 and work with HHS to determine additional corrective action, if necessary.	Agree	June 2012
61	III – 144	The Department of Public Health and Environment should ensure that it complies with monitoring requirements over vaccinating providers under the federal Immunization Cluster program. This should include implementing policies and procedures requiring the retention of adequate documentation of staff's review of vaccinating providers' inventory, medical, and immunization records during onsite visits.	Agree	April 2012
62	III – 146	The Department of Public Health and Environment should strengthen its controls over federal cash draws for the Child and Adult Care Food Program, Public Health and Emergency Preparedness program, and Immunization Cluster programs by developing and implementing a formal policy for the reconciliation of cash draws on a regular basis, such as quarterly, including a requirement to maintain adequate supporting documentation for the preparation and review of the reconciliations performed.	Agree	April 2012
63	III – 148	The Department of Public Health and Environment should ensure it complies with federal Child and Adult Care Feeding Program (CACFP) requirements by developing and implementing a supervisory review process over federally-required financial reports for the Child and Adult Care Food Program to ensure that reports are accurately prepared.	Agree	Implemented

RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	Agency Response	Implementation Date
64	III – 153	The Department of Transportation should implement procedures to ensure all American Recovery and Reinvestment Act funding being remitted to subrecipients under the Highway Planning and Construction program is identified to the subrecipients at the time of disbursement as required by the federal Office of Management and Budget's <i>Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations..</i>	Agree	January 2012
65	III – 158	The Office of the State Treasurer should establish and implement monitoring procedures to ensure that counties receiving Title I and Title III funds from the Secure Payments for States and Counties Containing Federal Lands grant program are expending the funds as required by the federal government.	Agree	January 2012

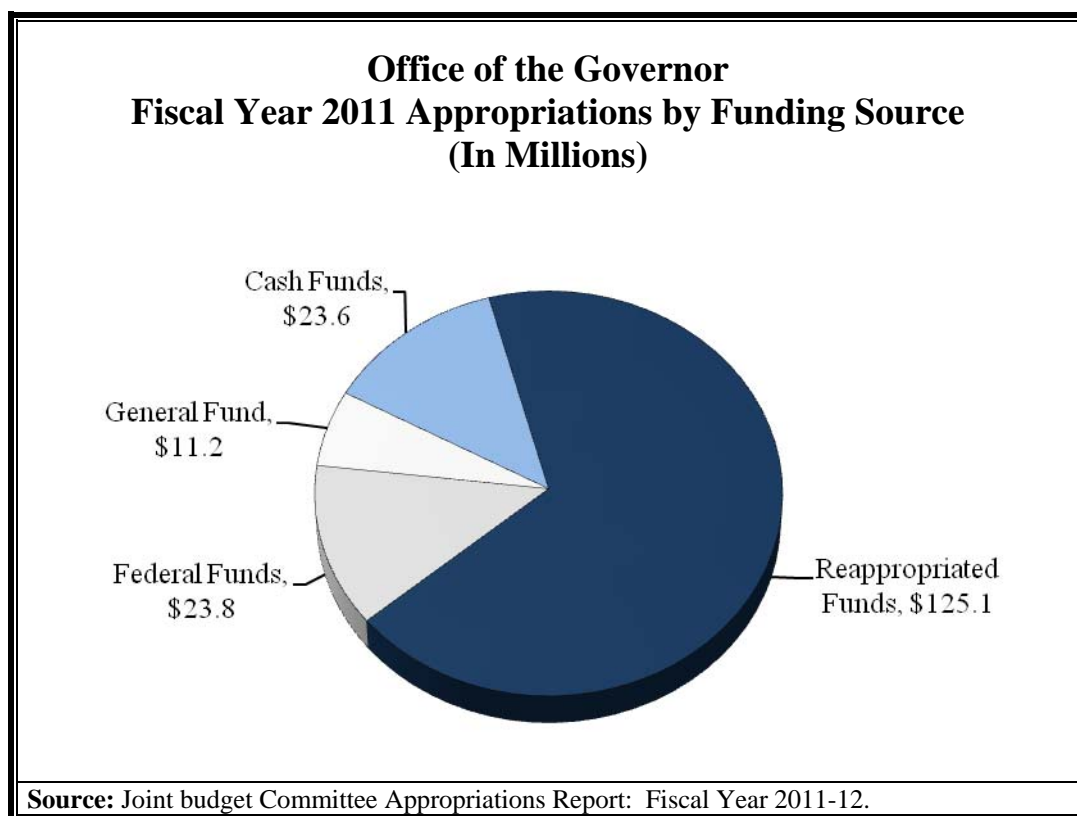
Office of the Governor

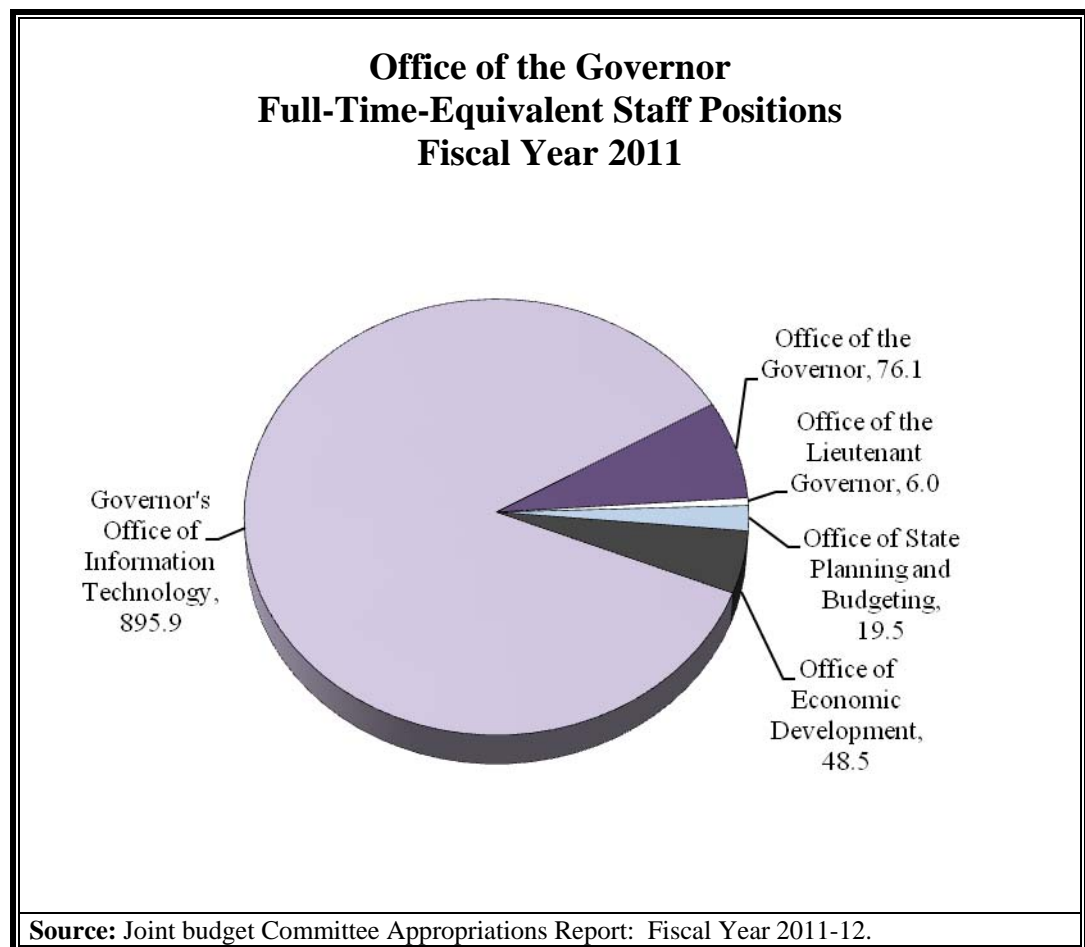
Introduction

The Office of the Governor (the Office) is responsible for carrying out the directives of the Governor of the State of Colorado. The Office comprises 12 offices, including the following:

- Office of Economic Development and International Trade
- Office of State Planning and Budgeting
- Office of Homeland Security
- Office of Information Technology
- Governor's Energy Office

In Fiscal Year 2011, the Office was appropriated a total of approximately \$183.7 million in federal and state funds and 1,046 full-time-equivalent (FTE) staff positions. The following charts show the Office's Fiscal Year 2011 appropriations by funding source and FTE:





We identified eight overall areas in which the Office could make improvements to its operations—three related to financial controls and five related to federal awards. Our findings and recommendations related to federal awards appear in the Offices's chapter in Section III. Federal Awards Findings.

The following financial comment was prepared by the public accounting firm of KPMG, LLP, which performed Fiscal Year 2011 audit work at the Office. The following information technology control comments were prepared by the Office of the State Auditor, which performed Fiscal Year 2011 audit work at the Office.

Accounting for Significant and Unusual Transactions

The Governor's Energy Office (GEO) was awarded a \$49 million grant from the U.S. Department of Energy. The objective of this grant is to work with the states to increase the use of energy efficiency and renewable energy across all sectors of

the economy nationwide. States use federal State Energy Program (Energy) funds to design and implement statewide energy plans and programs that best meet their individual energy needs. The Energy program also provides a wide range of technical assistance and support to the states to increase key skills and enhance their ability to design and carry out effective programs.

GEO used its Energy funds to establish a revolving loan fund in the amount of \$12 million and a loan loss reserve totaling \$1 million. The revolving loan fund was established for the purpose of making loans to finance projects that promote energy efficiency or renewable energy in Colorado. GEO established the loan loss reserve to guarantee 15 percent of the loan balance issued under the revolving loan program in the event of default.

GEO contracted with the Colorado Housing and Finance Authority (CHFA) to underwrite and service the loans. GEO determined that CHFA was a vendor to GEO rather than a subrecipient. As a result, GEO did not inform CHFA of required compliance requirements for the Energy program and hold CHFA responsible for the requirements under a subrecipient agreement. GEO assumed ultimate responsibility for loan decisions, including determining who was eligible for the loans.

What was the purpose of the audit work?

The purpose of the audit work was to determine whether GEO properly accounted for the revolving loan fund and loan loss reserve that were set up in Fiscal Year 2011.

What audit work was performed and how were results measured?

We reviewed GEO's procedures related to the accounting for the revolving loan fund and loan loss reserve and reviewed the contract between GEO and CHFA as it relates to the loan program.

What problem did the audit work identify?

GEO did not properly account for revolving loan fund and loan loss reserve transactions during Fiscal Year 2011. GEO requested and received, or "drew down," approximately \$13 million from the federal Department of Energy for the Energy program during Fiscal Year 2011. GEO advanced the entire amount to CHFA—\$12 million for the revolving loan program and \$1 million for the loan loss reserve. CHFA executed loans totaling \$5.3 million during Fiscal Year 2011 and, as a result, held \$7.7 million on behalf of GEO as of June 30, 2011. GEO recorded the federal draw as federal revenue and the equivalent amount advanced to CHFA as expenditures. GEO did not record loans receivable for the amount of

the loans made by CHFA during Fiscal Year 2011. Given that the agreement between GEO and CHFA is a vendor relationship, and the ultimate responsibility for loan determination and compliance resides with GEO, that agency should have recorded loans receivable of \$5.3 million in the Colorado Financial Reporting System (COFRS), the State's accounting system. In addition, GEO should have recorded the \$7.7 million in cash held by CHFA on behalf of GEO at fiscal year-end as cash and deferred revenue, rather than federal revenue and expenditures.

Why did the problem occur?

GEO did not have policies, procedures, or adequate management review to ensure that it properly accounted for new activities related to the revolving loan fund and loan loss reserve. In addition, GEO staff did not consult with the Office of the State Controller on proper accounting for the transactions.

Why does this problem matter?

Financial information in COFRS was misstated. Specifically, cash and deferred revenue were understated by \$7.7 million, loans receivable was understated by \$5.3 million, federal revenue was overstated by \$7.7 million, and expenditures were overstated by \$13 million.

(Classification of Finding: Significant Deficiency.)

Recommendation No. 1:

The Governor's Energy Office (GEO) should ensure that it properly accounts for significant and unusual transactions, such as those for its revolving loan fund and loan loss reserve. GEO should implement policies, procedures, and management review to ensure that transactions are accurately recorded. In addition, GEO should consult with the Office of the State Controller on proper accounting for significant and unusual transactions.

Office of the Governor Response:

Agree. Implementation date: July 2012.

Effective immediately, GEO will work with the vendor and the Office of the State Controller to reconcile and record appropriate accounting of the revolving loan fund. GEO expects to make one original transaction to record activity through the end of June 2011 and reconcile and account accurately for new activity on a quarterly basis.

Revenue Accounting System

The Revenue Accounting System (RAS) is the primary information system used by the Department of Revenue to record, post, and report on sales and use taxes, licenses, and fees collected for the State, counties, cities, and special jurisdictions. The system also processes alternative fuel taxes, cigarette taxes, and liquor taxes. RAS has been in use since 1992, and the authority to manage the system is currently shared between the Department of Revenue and the Governor's Office of Information Technology (OIT). During Fiscal Year 2011, approximately \$3.3 billion in tax revenue was processed through RAS.

What was the purpose of the audit work?

Our audit work was designed to determine whether the information technology (IT) control activities related to RAS, individually or in combination with others, were properly designed, in place, and operating effectively to prevent, or detect and correct, material misstatements in financial transactions, account balances, or disclosures relevant to the Department of Revenue's tax collection and reporting activities.

What audit work was performed?

We reviewed and tested the relevant general computer controls related to RAS. General computer controls include controls related to user access management, application development, change management, system and data backups, physical security, and computer operations.

Our test procedures included interviewing relevant staff, reviewing policies and procedures, and analyzing system configuration files. In addition, we tested samples pertaining to user access management, system security configurations, and relevant aspects of computer operations such as backups and disaster recovery.

We used Colorado Cyber Security Policies and industry best practices to assess the sufficiency of the IT control activities related to RAS.

What problem did the audit work identify and what do standards require?

OIT failed to implement adequate controls related to user access management, backups and disaster recovery, and change management. We identified the following specific problems and the related Colorado Cyber Security Policy that applies (in italics):

Access Management

- Twenty users had inappropriate administrative level access, and 18 terminated users retained active access to RAS. *All agencies should ensure that user access is based on the “least privilege” methodology and that the access of terminated and transferred staff is promptly removed (P-CCSP-008).*
- Access reviews of administrative users are not being periodically performed to ensure that administrative users’ access to RAS is commensurate with their job responsibilities. *All user access should be periodically audited, and accounts that no longer require access should be removed. All user access should be based on the “least privilege” methodology (P-CCSP-008).*
- RAS is not configured to record unauthorized attempts to access the system and other anomalous system activities. *All systems must record successful and failed access attempts and retain an audit trail history. An audit history typically covers a period of at least 1 year, with a minimum of 3 months, and should remain available online for the period retained. All agencies shall, at a minimum, monitor anomalous system activity. All suspicious activities are to be reported to the agency Information Security Officer and handled as a security event (P-CCSP-008, P-CCSP-007, and Colorado Incident Response Plan).*

Backups and Disaster Recovery

- The RAS business owner was not consulted or asked by IT staff employed by OIT to approve the time line for the backup schedule for ensuring business continuity. Industry best practices require collaboration between business owners and IT personnel to establish the content of backup storage. *The frequency of information system backups and the transfer rate of backup information to alternate storage sites (if so designated) are to be consistent with the public agency’s recovery time objectives (P-CCSP-004, CoBIT: DS4.9).*
- RAS was not tested as part of the disaster recovery test conducted in September 2010. Further, the prior year’s disaster recovery test of RAS was only partially successful. Problems such as backup tapes not being available, users not having system access, and no or slow response to high-priority emails indicate that RAS should have been tested again in the fall of 2010. According to the Department of Revenue, it was not consulted by OIT about conducting a disaster recovery test in Fiscal Year 2011 and had assumed that the test had been performed. *IT disaster*

recovery plans are to be tested on a regular basis to ensure that IT systems can be effectively recovered and shortcomings can be addressed (P-CCSP-004).

Change Management

- Application change management controls are not adequately enforced. Specifically, of the four changes sampled, none of the changes were approved by authorized personnel, periodically reviewed for accuracy and appropriateness by management, or tested through user acceptance testing. *All agencies should implement documented change control processes that, at a minimum, require that all system changes are documented and approved in advance by a change control authority, as designated by the Executive Director, and that system changes are applied only by authorized personnel. Further, all agencies shall, at a minimum, ensure that all changes are logged and the logs are reviewed on a regular basis (P-CCSP-007, P-CCSP-008, P-CCSP-009, Colorado Incident Response Plan).*

Why did the problem occur?

OIT failed to design and implement the IT control activities required by Colorado Cyber Security Policies and necessary to prevent, or detect and correct, material misstatements in financial transactions, account balances, or disclosures relevant to the Department of Revenue's tax collection and reporting activities.

Why does this problem matter?

In combination, these deficiencies increase the risk of system compromise and threaten the confidentiality, integrity, and availability of RAS and the data it contains and processes.

(Classification of Finding: Significant Deficiency.)

Recommendation No. 2:

The Governor's Office of Information Technology (OIT) should work with the Department of Revenue to improve the Revenue Accounting System's (RAS) general computer controls by:

- a. Immediately removing terminated administrative users and, on an ongoing basis, regularly reviewing a listing of administrative users to ensure that

access is commensurate with job responsibilities and that terminated users are removed in a timely manner.

- b. Recording, retaining, and reviewing system logs and other anomalous system activities to identify and investigate inappropriate access attempts to the system.
- c. Obtaining and enforcing the backup requirements, as defined by the RAS business owner (i.e., the Department of Revenue), and seeking the business owner's feedback regarding disaster recovery testing decisions.
- d. Enforcing the documented change management procedures currently in place to ensure that changes implemented are appropriate, approved by authorized personnel, and tested thoroughly.

Governor's Office of Information Technology Response:

Agree. Implementation date: June 2012.

OIT agrees with all findings and will implement the recommendations as follows:

- a. OIT will immediately ensure that access for all terminated administrative users has been removed. Additionally, a process will be created to review the access of administrative users on a regular basis. Administrative access that is no longer commensurate with job responsibilities will be removed. Administrative access for terminated employees will be removed upon their departure.
 - b. OIT will fully implement procedures for recording, retaining, and reviewing system logs and other anomalous system activities to identify and investigate inappropriate access attempts to the system.
 - c. OIT will fully implement procedures for obtaining and enforcing the backup requirements, as defined by the RAS business owner (i.e. the Department of Revenue), and seeking the business owner's feedback regarding disaster recovery testing decisions.
 - d. OIT will immediately ensure that the documented change management procedures are fully implemented and followed consistently.
-

KRONOS Information System

KRONOS is a third-party timekeeping and leave tracking Web-based system that can be accessed over the Internet. KRONOS is critical to ensuring that employees are paid correctly and timely and that personnel costs are accurately allocated to federal grants. The State has used KRONOS since 2001. The authority to manage the system is currently shared between the Department of Personnel & Administration and the Governor's Office of Information Technology (OIT), although OIT primarily operates and manages the system centrally. The State uses two licensed copies of KRONOS. One of these copies supports six departments, including the Department of Personnel & Administration, OIT, the Department of Labor and Employment, the Department of Natural Resources, the Department of Public Health and Environment, and the Department of State. The second copy of KRONOS, used by the Department of Human Services, is operated and maintained by a third-party vendor. Our review focused on the license supporting the six state departments that includes more than 5,600 user identifications (IDs).

What was the purpose of the audit work?

Our audit work was designed to determine whether the IT control activities related to KRONOS, individually or in combination with others, were properly designed, in place, and operating effectively to prevent, or detect and correct, errors relevant to the Department of Personnel & Administration's employee timekeeping and leave tracking records.

What audit work was performed?

We reviewed and tested the relevant general computer controls for KRONOS. General computer controls include controls related to access management, application development, change management, system and data backups, physical security, and computer operations. Our test procedures included interviewing relevant staff, reviewing policies and procedures, and analyzing system configuration files. In addition, we tested samples pertaining to user access management, system security configurations, and relevant aspects of computer operations such as backups and disaster recovery.

What problem did the audit work identify and what do standards require?

OIT failed to implement adequate controls related to access management, system hardening, and disaster recovery. We identified the following specific problems and the related Colorado Cyber Security Policy or industry best practice that applies (in italics):

Access Management

- Current password parameters at the application level do not comply with Colorado Cyber Security Policies. First, the application does not require a majority of users (93 percent) to have a password of a certain length. These users can even choose to not have a password. Second, password complexity is not enabled. Third, password history is not maintained. Fourth, the password expiration period is set to more than the required maximum of 60 days. *All users must have strong passwords that have eight characters, be enabled for complexity (i.e., include capital letters, special characters, numbers, etc.), expire every 60 days, and not be reused for at least six password change periods (P-CCSP-008).*
- Current security configurations both within the KRONOS application and the operating system hosting the application do not lock out users after three failed login attempts, and the session-locking mechanism is set to 25 minutes. *All systems should be set to automatically lock user accounts for a period of time after three failed login attempts, and session-locking mechanisms should be configured to lock users after 15 minutes of inactivity (P-CCSP-007).*
- KRONOS is not configured to log unsuccessful access attempts at the operating system level. *All systems must record successful and failed access attempts. System and application logs for critical systems are to be maintained for a period of at least 1 year for forensics purposes (P-CCSP-007, P-CCSP-008).*
- System and security audit logs are not reviewed and monitored to identify and respond to anomalous system activity. *All agencies shall, at a minimum, monitor anomalous system activity. All suspicious activities are to be reported to the agency Information Security Officer and handled as a security event (P-CCSP-007).*
- A login banner has not been established for the KRONOS application. *All systems should have a login banner. A login banner is a displayed message reminding each system user of his or her responsibilities while accessing state systems (P-CCSP-007).*
- Approximately 172 (3 percent) terminated users retained active access to KRONOS. These 172 IDs were active an average of 62 calendar days after the owners' termination dates. *All agencies should develop procedures to ensure that all access credentials are revoked, retrieved, or changed,*

or otherwise become inaccessible to the terminated staff member (P-CCSP-008).

- Three KRONOS user IDs are generic, meaning the accounts cannot be linked to a specific individual. These IDs have escalated privileges and were originally set up by two user departments for testing purposes. *All systems require implementation of unique user names for authentication (P-CCSP-007).*
- Seventeen system administrators access the KRONOS servers at both the operating system and database levels through 10 shared IDs. Shared IDs do not allow a user's activities to be traced and, hence, prevent accountability. *Users must not share passwords, and in the event passwords need to be shared, appropriate logging mechanisms—also called audit logging—should be in place to provide traceability of users who access the system (P-CCSP-008).*
- User access forms have not been retained, which prevented us from verifying that user access has been approved by management and statements of compliance have been signed. Specifically, of 27 users sampled, user access forms were not available for 16 (59 percent) users. *All users must have a written record of IT system access requests, changes, terminations, and transfers, which should be maintained for 1 year after the term of employment. In addition, all users must acknowledge the Department of Personnel & Administration's relevant policies by signing a statement of compliance prior to gaining access to the systems (P-CCSP-007, P-CCSP-008).*
- Periodic user access reviews are not being performed to ensure that users' access to KRONOS continues to be needed. *All user access should be periodically audited, and accounts that no longer require access should be removed. All user access should be based on the "least privilege" methodology (P-CCSP-008).*

System Hardening

- The KRONOS operating system has not been properly hardened. Given the sensitive nature of these weaknesses, we have provided the specific deficiencies identified to the Department of Personnel & Administration and OIT under separate cover. *System hardening is the process of minimizing security vulnerabilities by configuring the system in such a manner as to reduce the possibility of unauthorized access or other malicious activity. System hardening should be implemented according to standards consistent with best practices, as recommended by vendors and industry*

sources such as the National Institute for Standards and Technology or the National Security Agency (P-CCSP-007).

Disaster Recovery

- Backup procedures are not adequate to provide the necessary data for recovery while minimizing data loss. Specifically, KRONOS databases are only backed up and rotated off site once a month. *Agencies shall, at a minimum, ensure daily incremental backups of all critical systems, weekly full backups of all critical systems, and off-site premise rotation (P-CCSP-004).*
- A disaster recovery plan has not been developed for KRONOS, which the Department of Personnel & Administration considers a mission critical system. *A disaster recovery plan should be documented, distributed, tested, and maintained, and all stakeholders should be trained on their roles and responsibilities and procedures they should follow in the event of a disaster (P-CCSP-004).*

Why did the problem occur?

OIT and the Department of Personnel & Administration failed to enforce IT control activities required by Colorado Cyber Security Policies. Additionally, some key system administration tasks related to user access management and password controls are managed by non-OIT administrators at the user departments. These administrators are not entirely familiar with Colorado Cyber Security Policy requirements or security best practices.

Why does this problem matter?

In combination, these deficiencies increase the risk of system compromise and threaten the confidentiality, integrity, and availability of KRONOS and the data it contains and processes.

(Classification of Finding: Significant Deficiency.)

Recommendation No. 3:

The Governor's Office of Information Technology (OIT) should work with the Department of Personnel & Administration to improve KRONOS's general computer controls by:

- a. Implementing strong password policies that comply with password requirements listed within Colorado Cyber Security Policies.
- b. Modifying KRONOS security configurations to lock users out of the system after three failed login attempts and lock the users' sessions after 15 minutes of inactivity.
- c. Generating, reviewing, and retaining critical operating system level and application activity logs (i.e., audit logs) to identify and investigate anomalous activity and successful and unsuccessful login attempts.
- d. Generating and implementing a login banner for KRONOS.
- e. Reviewing the current user listing to immediately remove terminated users and, on an ongoing basis, implementing regular reviews of user access to ensure that user access is appropriate and needed and that terminated users are removed in a timely manner.
- f. Ensuring each KRONOS user identification (ID) is associated with an identified and documented owner and that IDs are not shared.
- g. Ensuring that users submit user access request forms that are authorized by the appropriate supervisor and retaining those forms, as required by policy.
- h. Hardening system configuration settings for KRONOS, as recommended under separate cover.
- i. Ensuring that all critical components of the KRONOS systems are backed up according to Colorado Cyber Security Policies and industry best practices.
- j. Documenting and testing a disaster recovery plan that incorporates all components listed in Colorado Cyber Security Policies.
- k. Providing direction to non-OIT administrators at user departments to ensure awareness of and compliance with Colorado Cyber Security Policies.

Governor's Office of Information Technology Response:

- a. Agree. Implementation date: June 2012.

System configuration changes have been made to require the eight-character passwords as well as the expiration date of 60 days. These are forced by the system on a go-forward basis. Complex passwords can be used by the system. However, the KRONOS product does not have the feature to force the use of complex passwords. That configuration feature is expected in a future version. We will work with the Department of Personnel & Administration, the Office of Information Security, and OIT Service Operations to modify and/or create an Acceptable Use Policy agreement that specifies the password requirements. The process will include the need for agencies to require all users to initially change their password, which will force the use of a password. The system will then require a reset every 60 days.

- b. Agree. Implementation date: June 2012.

System configuration changes have been made to require the lock out of users after three failed login attempts and to lock the user's sessions after 15 minutes of inactivity. These are forced on a go-forward basis. We will work with the Department of Personnel & Administration, the Office of Information Security, and OIT Service Operations to modify and/or create an Acceptable Use Policy agreement that specifies the lockout requirements. The process will include the need for agencies to force the users to initially change their passwords. The system will then enforce the lockouts on a go-forward basis.

- c. Agree. Implementation date: June 2012.

OIT will configure all KRONOS production servers to log unsuccessful logon attempts at the operating system level. OIT will also work together with the Department of Personnel & Administration to identify, document, and implement requirements related to the regular reviews and archiving of system and security audit logs.

- d. Agree. Implementation date: March 2012.

OIT has adopted a standard login banner. This banner will be adopted and implemented within KRONOS.

- e. Agree. Implementation date: July 1, 2012.

OIT will work with user agencies to remove all IDs currently belonging to ex-employees from KRONOS by February 29, 2012.

Additionally, OIT will work together with the Department of Personnel & Administration to document procedures to be followed by administrators that will ensure that user access is removed immediately following employee terminations or transfers. Regular reviews of user access that ensure user access is appropriate and needed will also be implemented.

- f. Agree. Implementation date: June 2012.

OIT will work with the Department of Personnel & Administration and user agencies to review all existing IDs and verify that users, including administrators, are not sharing IDs and that all current and future IDs have an identified and documented owner.

- g. Agree. Implementation date: August 2012.

OIT will work with the Department of Personnel & Administration and user agencies to review all existing IDs and ensure that all IDs have a current and corresponding management-approved user access request and statement of compliance form. These forms will be retained, as required by Colorado Cyber Security Policies.

- h. Agree. Implementation date: December 2012.

OIT has adopted the Center for Internet Security hardening standards for system and application hardening. KRONOS systems will be evaluated to the standards, and all hardening gaps will be remediated.

- i. Agree. Implementation date: April 2012.

OIT will review current backup processes and verify that all critical production components related to KRONOS are being backed up and stored according to Colorado Cyber Security Policy requirements. OIT will formally document backup creation, retention, and storage requirements.

- j. Agree. Implementation date: October 2012.

OIT will create a disaster recovery plan and test it in accordance with Colorado Cyber Security Policy requirements.

- k. Agree. Implementation date: July 2012.

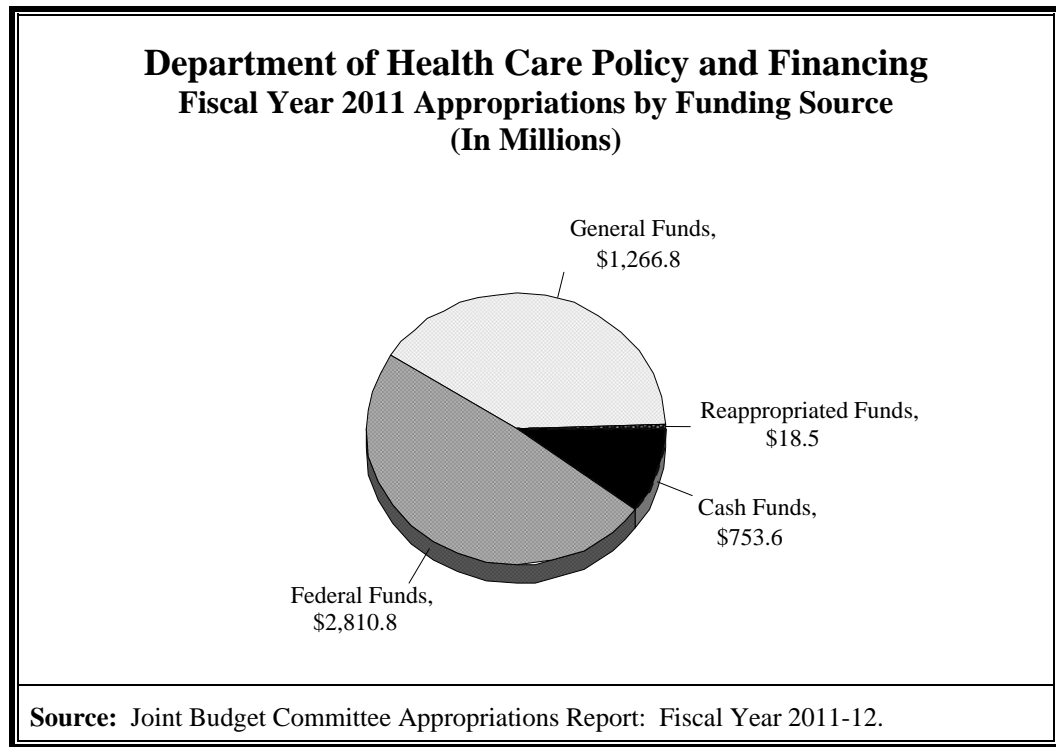
OIT will work with the Department of Personnel & Administration to ensure that non-OIT administrators at user agencies are aware of and are complying with Colorado Cyber Security Policy requirements.

Department of Health Care Policy and Financing

Introduction

The Department of Health Care Policy and Financing (the Department) is the state agency responsible for developing financing plans and policy for publicly funded health care programs. The principal programs that the Department administers are the Medicaid program, which provides health services to eligible needy persons, and the Children's Basic Health Plan (CBHP), which furnishes subsidized health insurance for children aged 18 years or younger who are from low-income families and are not eligible for Medicaid. CBHP also subsidizes health insurance for low-income prenatal women who are not eligible for Medicaid. The Medicaid program—the largest federal grant program administered by the State—is funded by about 50 percent federal funds and 50 percent state general funds. Beginning October 1, 2008, the Department obtained federal funding through the American Recovery and Reinvestment Act of 2009 (Recovery Act) for the Medicaid program, receiving an additional 6.88 percent to 11.59 percent of federal funds for Medicaid expenditures. In Fiscal Year 2011, federal funding through the Recovery Act was 11.59 percent for the first and second quarters, 8.77 percent for the third quarter, and 6.88 percent for the fourth quarter. Funding for CBHP (marketed in Colorado as “Child Health Plan Plus” or “CHP+”) consists of approximately two-thirds federal funds and one-third state funds.

In Fiscal Year 2011, the Department was appropriated approximately \$4.8 billion (in federal and state funds) and 294.8 full-time-equivalent (FTE) staff positions. The following chart shows the Department's Fiscal Year 2011 appropriations by funding source.



We identified 14 areas in which the Department could improve its operations. Of these areas, one is related to financial controls, and 13 are related to federal awards. The following section describes our finding and recommendation related to financial controls. Our findings and recommendations related to federal awards appear in the Department's chapter in Section III. Federal Award Findings.

Controls Over Financial Reporting

The Department's accounting section is responsible for all financial reporting for the Department, including the accurate and timely entry and approval of financial transactions into the Colorado Financial Reporting System (COFRS), the State's accounting system. The Department is also responsible for reporting year-end accounting information to the Office of the State Controller (OSC) for inclusion in the statewide financial statements.

The Department is required to submit uniform reports, called exhibits, to OSC at the end of each fiscal year. These exhibits are submitted by all state agencies and contain financial and related information that aids OSC in preparing the State's financial statements in accordance with generally accepted accounting principles. The accuracy and timely submission of the exhibits are important because the information they contain is reported in the State's financial statements.

What was the purpose of the audit work?

The purpose of the audit work was to determine if the Department provided accurate information on exhibits to OSC for inclusion in the statewide financial statements for Fiscal Year 2011.

What audit work was performed and how were results measured?

We reviewed the exhibits the Department prepared and submitted to OSC for Fiscal Year 2011 to ensure they were completed accurately and submitted within the required deadlines.

What problem did the audit work identify?

We noted problems with two of the Department's submitted exhibits. The Department was required to revise these exhibits to correct the errors we identified. Specifically, we found problems with the following exhibits.

- **Schedule of Federal Assistance (Exhibit K):** This exhibit lists federal assistance by grant number and reports the total funds received and expended by the Department during the fiscal year. The exhibit is required to be submitted by September 16 each year. We identified three errors related to the exhibit:
 - The Department misclassified more than \$11 million in funds related to American Recovery and Reinvestment Act monies.
 - The Department submitted the Exhibit K 11 days past the OSC due date.
 - The Department reported one federal grant under the incorrect Catalog of Federal Domestic Assistance number.
- **Changes in Taxpayer's Bill of Rights (TABOR) Revenue or Base Fiscal Year Spending (Exhibit A1):** The Exhibit A1 shows an adjustment in recorded TABOR revenue for a prior period. This exhibit is due to OSC by August 17 each year, because Section 24-77-106.5, C.R.S., requires the State Controller to certify TABOR revenue by September 1 each year. We identified two problems related to this exhibit:
 - The Department submitted three Exhibit A1s during Fiscal Year 2011. Two of these exhibits were submitted after the August 17 due date. The first Exhibit A1 was submitted on September 1 and impacted about \$196,000 of the Department's TABOR revenue reported in

Fiscal Year 2009 and Fiscal Year 2010. The second Exhibit A1 was submitted on November 15 and impacted about \$488,000 of the Department's TABOR revenue reported for Fiscal Year 2010.

- One Exhibit A1 was misstated by about \$18,000 and had to be resubmitted. This revised exhibit was submitted to OSC on September 1.

Why did the problem occur?

The Department has internal controls in place to prepare and review the exhibits. The review process appears to be a reasonable control; however, it does not appear to include an in-depth, detailed review of supporting documentation to ensure the exhibits' accuracy. In addition, the Department does not have adequate internal controls in place to ensure the timely submission of the exhibits, as evidenced by the errors noted above.

Why does this problem matter?

All agency financial data are aggregated on the State's financial statements at fiscal year-end. The information contained in exhibits associated with TABOR revenue is incorporated by OSC into the Schedule of TABOR Revenues certified by the State Controller on September 1. Therefore, it is important that adjustments are reported timely to ensure that the amounts certified on September 1 are accurate. The error corrections we noted in the Department's TABOR exhibits were not included in the State Controller's certified TABOR revenue total. Additionally, it is an inefficient use of Department and OSC staff time to revise, resubmit, and review exhibits.

(Classification of Finding: Significant Deficiency.)

Recommendation No. 4:

The Department of Health Care Policy and Financing (the Department) should improve its controls over the preparation and submission of fiscal year-end exhibits to the Office of the State Controller by:

- a. Instituting an effective supervisory review of exhibits that includes in-depth, detailed reviews of all supporting documentation used to prepare the exhibits.
- b. Ensuring that exhibits are submitted within specified due dates to meet financial reporting time frames.

Department of Health Care Policy and Financing Response:

Agree. Implementation date: August 31, 2012.

- a. The Department will review and update, where necessary, its current process for creating, reviewing, and submitting year-end exhibits in order to ensure that an in-depth, detailed review of all supporting documentation used to prepare the exhibits is included in the current process.
 - b. The Department will ensure that all staff involved with creating the fiscal year-end exhibits are aware of the exhibits' due dates, and that the creation and review of these exhibits are scheduled accordingly to ensure the exhibits are submitted by the specified due dates in order to meet financial reporting time frames.
-

Department of Health Care Policy and Financing**Prior Recommendations
Significant Deficiencies
Not Remediated by the Department
As of June 30, 2011**

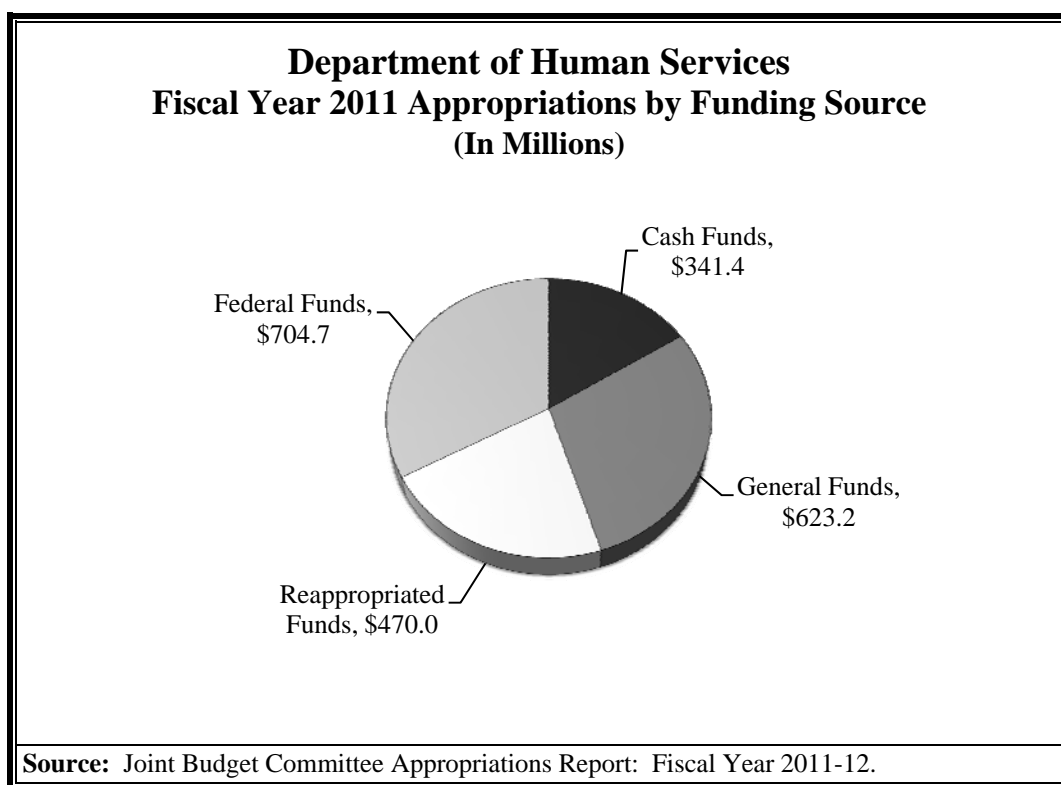
The following recommendations relating to deficiencies in internal control classified as significant deficiencies were communicated to the Department in the previous year and have not yet been remediated as of June 30, 2011, because the implementation dates were in a subsequent fiscal year. These recommendations can be found in the original report and Section IV. Prior Recommendations of this report.

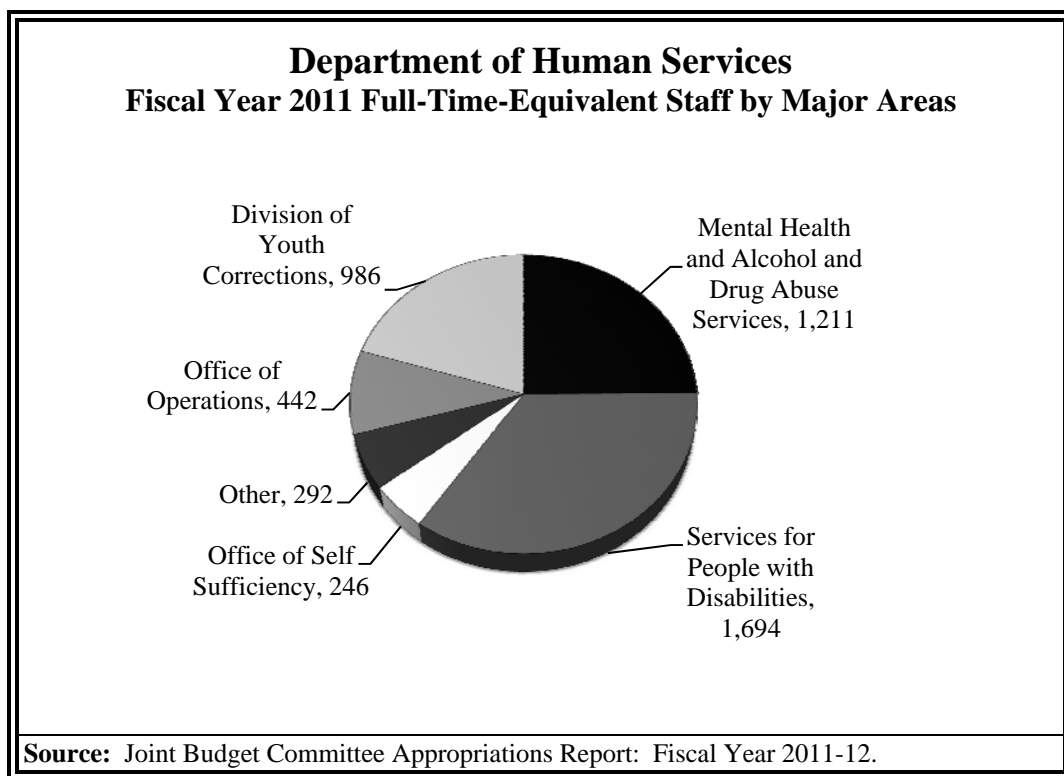
Current Rec. No.	Prior Report and Rec. No.	Recommendation/ Classification	Implementation Date Provided by Department
2011 Single Audit Rec. No. 5	2010 Single Audit Rec. No. 5	Nursing Facility Provider Fees and Other Recoveries <i>Significant Deficiency</i>	August 31, 2011
2011 Single Audit Rec. No. 6	2010 Single Audit Rec. No. 7	Medicaid Incurred But Not Reported Liability <i>Significant Deficiency</i>	August 31, 2011
2011 Single Audit Rec. No. 7	2010 Single Audit Rec. No. 8	Miscellaneous Revenue Recognition <i>Significant Deficiency</i>	October 31, 2011

Department of Human Services

The Department of Human Services (the Department) is solely responsible, by statute, for administering, managing, and overseeing the delivery of the State's public assistance and welfare programs throughout Colorado. Most of these programs are administered through local county or district departments of human/social services. The Department also manages and directly administers programs in the areas of developmental disabilities, mental health, nursing homes, and youth corrections. In Fiscal Year 2011, the Department was appropriated approximately \$2.1 billion and nearly 5,200 full-time-equivalent (FTE) staff.

The following charts show the appropriations by funding source and FTE by major areas within the Department for Fiscal Year 2011.





We identified seven overall areas in which the Department could make improvements to its operations—one related to financial controls and six related to federal awards. Our findings and recommendations related to federal awards appear in the Department's chapter in Section III. Federal Awards Findings.

Purchasing Cards

The Department adopted the State's purchasing card program to facilitate purchases of less than \$5,000. The goal of the program is to facilitate state employees' ability to acquire goods and services required for state business while providing timely payments to merchants and reducing the number of small-dollar payments issued by the State's vouchering system. During Fiscal Year 2011, the Department spent almost \$9.8 million through purchasing card usage.

What was the purpose of the audit work?

The purpose of the audit work was to test the Department's internal controls over expenditures made with purchasing cards.

What audit work was performed and how were results measured?

We discussed with Department staff the Department's procedures for ensuring compliance with State Fiscal Rules and its own purchasing card policy. We selected the Department's internal purchasing card audit procedures for further review. As part of our testwork, we reviewed a sample of eight internal purchasing card audits conducted during Fiscal Year 2011.

State Fiscal Rules (Procurement Card, Chapter 2-10) and Department policies and procedures lay out requirements for the Department's purchasing card program. According to Department procedures, purchasing card coordinators and accounting staff in the Department's three districts are to review a sample of each cardholder's purchasing card statements, supporting documentation, and account coding at least every 2 years. Those staff should verify whether purchases were appropriate, supported by documentation, and in accordance with spending limits and procurement rules. In addition, they should determine whether purchasing card statements were appropriately signed by the cardholders and approving officials. Purchasing card coordinators are to communicate the audit results to the cardholder, approving official, and upper management. If errors are identified, the approving official must respond within 10 working days explaining measures that he or she is implementing to correct and prevent such errors.

What problem did the audit work identify?

We reviewed the Department's purchasing card audit function and noted the following issues:

- The Department's written procedures for its purchasing card audit process do not include sufficient detail to ensure consistency among the procedures performed in the Department's three districts around the state.
- In six of the eight audits we reviewed, the Department was unable to provide evidence that the purchasing card coordinator communicated the audit results to the cardholder's approving official, as required.
- The Department did not ensure that approving officials informed purchasing card administrators about measures taken in response to errors identified in the audits. In four of the eight audits we reviewed, the approving officials were required to respond to the purchasing card coordinators because the purchasing card coordinators identified errors through audits of the purchasing card documentation of cardholders under the approving official. For three of these four audits, we were not able to determine whether the approving officials responded, as required, and whether the purchasing card coordinators followed up with the approving

officials and upper management, if needed. According to Department estimates, purchasing card coordinators did not follow up with the approving officials and upper management in about 25 percent to 30 percent of the purchasing card audits conducted by the Department during Fiscal Year 2011 without approving official responses.

Why did the problem occur?

The Department has written information addressing various components of the audit function, but it does not have a comprehensive, detailed, up-to-date manual for purchasing card coordinators to follow. For example, the Department does not have written procedures requiring that purchasing card coordinators keep documentation of communications with approving officials. It also does not have specific written instructions to address cases in which approving officials do not respond to the errors identified in the audits. Therefore, the Department has not included such instructions in training of purchasing card administrators and in supervisory review over the purchasing card audits.

Why does the problem matter?

During Fiscal Year 2011, 750 Department employees, or 14 percent of its approximately 5,200 employees, had been issued purchasing cards. Adequate controls over purchasing cards, which are widely used at the Department, are important because card use is at risk for fraud and abuse. In addition, the State, not the cardholder, is liable for purchasing card transactions.

Without adequate written procedures for the purchasing card audits, the Department cannot ensure that these audits are carried out and resolved in a complete and consistent way. Due to the lack of evidence for communications with approving officials and upper management, Department supervisors and external auditors cannot determine whether all requirements were met. Since the Department does not adequately enforce the requirement that approving officials respond to audit results, it cannot ensure that errors will be consistently corrected and prevented.

(Classification of Finding: Significant Deficiency.)

Recommendation No. 8:

The Department of Human Services (the Department) should improve its purchasing card audit function by:

- a. Creating detailed written procedures for its purchasing card audit process. These procedures should include a requirement that purchasing card coordinators maintain documentation of all communications with approving officials and upper management. In addition, the written procedures should require purchasing card coordinators to consistently follow up with approving officials and upper management for cases in which approving officials do not respond.
- b. Ensuring through training and supervisory review that the detailed procedures created in part a are implemented and followed appropriately.

Department of Human Services Response:

- a. Agree. Implementation date: February 2012.

Procurement card audit procedures from 2005 have been updated by the Procurement and Accounting Divisions, and have resulted in a revised Policy VIII – 2.1, dated January 24, 2012, to be presented to the Department’s Executive Director in the near future. This policy, which is much more detailed than the 2005 version, will be distributed to all cardholders and approving officials as soon as the Executive Director adds his final approval. The procurement card administrators have been instructed, in a memo dated January 23, 2012, from the Procurement Director, to follow up to ensure that responses are received on all noted violations and exceptions. They are also now required to maintain hard copy files for cardholder audits, including the approving officials’ responses. These files will be maintained according to the file retention policy for the Department, which requires files to be saved for the current fiscal year and the 3 years prior. The *Procurement Card Manual* has been updated and posted on the Procurement Division’s website. A button has been added to the website called “Audit Procedures” that provides information addressing the seriousness of the audits and requiring mandatory follow-up responses to noted violations and exceptions.

- b. Agree. Implementation date: June 2012.

Updates and training of procurement card auditors will be accomplished through taking time prior to beginning audits to go through the detailed audit procedures, and asking and answering questions within the group. Each auditor will participate in this review of the policy at least once prior to June 30, 2012. The review will be repeated for all new auditors on their first audit and as needed thereafter. In addition, the procurement card administrators will

provide the Procurement Director with periodic reports detailing the audits performed, exceptions noted, and follow-up action taken.

Department of Human Services

Prior Recommendation Significant Deficiency Not Remediated by the Department As of June 30, 2011

The following recommendation relating to a deficiency in internal control classified as a significant deficiency was communicated to the Department in the previous year and has not yet been remediated as of June 30, 2011, because the implementation date was in a subsequent fiscal year. This recommendation can be found in the original report and Section IV. Prior Recommendations of this Report.

Current Rec. No.	Prior Report and Rec. No.	Recommendation/ Classification	Implementation Date Provided by Department
2011 Single Audit Rec. No. 9	2010 Single Audit Rec. No. 13	Reconciliation of Administrative Costs Owed to Counties. <i>Significant Deficiency</i>	June 2012
2011 Single Audit Rec. No. 10	2010 Single Audit Rec. No. 22	AVATAR Information System. <i>Significant Deficiency</i>	<ul style="list-style-type: none"> a. [1] b. January 2012 c. July 2011 d. February 2012 e. February 2012 f. December 2011 g. August 2011 h. July 2011 i. January 2012 j. [1] k. December 2011 l. October 2011 m. July 2011 n. July 2011 o. August 2011 p. September 2011 q. June 2013

2011 Single Audit Rec. No. 11	2010 Single Audit Rec. No. 23	County Financial Management System <i>Significant Deficiency</i>	a. August 2011 b. August 2011 c. August 2011 d. August 2011 e. October 2011 f. August 2011 g. August 2011 h. October 2011 i. August 2011 j. August 2011 k. August 2011 l. October 2011 m. July 2011 n. September 2011 o. October 2011 p. [1] q. August 2011 r. August 2011
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^[1]This part of the recommendation has been implemented, partially implemented, or is not applicable. See Section IV. Prior Recommendations of this report.

Department of Personnel & Administration

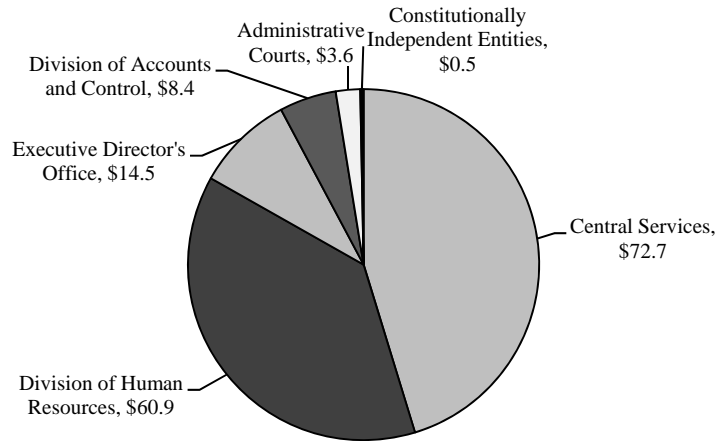
Introduction

The primary function of the Department of Personnel & Administration (the Department) is to support the business needs of the Executive Branch of state government. The Department administers the classified personnel system, which includes approximately 30,600 full-time employees across state government (excluding the Department of Higher Education), and provides general support for state agencies. The Department includes the following divisions:

- Executive Director's Office
- Division of Human Resources
- Constitutionally Independent Entities
- Central Services
- Division of Accounts and Control
- Administrative Courts

The Department was appropriated total funds of approximately \$160.7 million and 391.3 full-time-equivalent staff for Fiscal Year 2011. Approximately 3.2 percent of the funding is from general funds, 5.7 percent is from cash funds, and 91.1 percent is from reappropriated funds. Reappropriated funds are provided by sources including, but not limited to, vehicle and building rentals; copying, printing, graphic design, and mail services; and user fees from state agencies for the administration of the State's selection, classification, and compensation programs. The chart on the following page shows the operating budget by major areas for Fiscal Year 2011.

**Department of Personnel & Administration
Fiscal Year 2011 Appropriations by Division
(In Millions)**



Source: Joint Budget Committee Appropriations Report: Fiscal Year 2011-12.

Medical Insurance Premium Calculation and Transaction Processing

The Department processes monthly payments to a medical insurance provider for insurance premiums for all state employees enrolled in its health plans. The Department calculates employee- and State-paid premium costs each month by utilizing reports from Benefitsolver, an online, Web-based utility used to enter and maintain employee benefit enrollment information. Segments of this calculation are performed manually by Department accounting staff, and the resulting transactions are entered in the Colorado Financial Reporting System (COFRS), the State's accounting system. In Fiscal Year 2011, the Department paid approximately \$129.8 million for these employee- and State-paid health insurance premiums.

What was the purpose of the audit work?

The purpose of the audit work was to determine whether the Department followed documented internal controls for calculating medical insurance premiums during Fiscal Year 2011 and to verify the accuracy of payments and adjustments processed based on the calculation.

What audit work was performed and how were results measured?

We observed Department personnel to determine compliance with documented internal controls and to gain an understanding of the Department's procedures for calculating particular insurance premium transactions. Additionally, we recalculated a sample of eight insurance premium-related transactions, both expenditures and adjusting entries, using the Department's procedures to verify the accuracy and consistency of the Department's calculations.

The Department's policies require the segregation of duties with regard to entering and approving insurance premium transactions in COFRS. In order to ensure state resources are accounted for properly, premium-related calculations should be accurate and consistent. Therefore, the approver of the transactions should review the amounts entered into COFRS and his or her calculations for reasonableness and appropriateness before granting approval.

What problem did the audit work identify?

The Department did not calculate insurance premium-related transactions accurately or consistently during Fiscal Year 2011. Five (63 percent) of the eight sampled transactions contained calculation errors. In four of the five incorrect transactions, the calculation resulted in either an overstatement or understatement of the same amount to both the State's and employees' portion, totaling approximately \$600,000. The remaining sample transaction resulted in an overpayment to the insurance company of about \$540.

Additionally, the Department lacks adequate internal controls to ensure complete segregation of duties. Specifically, we observed that the accounting staff person who approved the transactions in COFRS also calculated the amounts to be entered and provided them to another staff person to enter into COFRS for seven (88 percent) of the eight sampled transactions.

Why did the problem occur?

The problem occurred for the following reasons:

- The transactions tested were not reviewed by an accounting staff person who had sufficient knowledge of the insurance premium process. If a knowledgeable staff person would have reviewed the transactions, the errors identified may have been corrected prior to the end of Fiscal Year 2011.
- The procedures for calculating insurance premium transactions are not well documented.

- The calculation is not fully automated, which may increase the possibility of errors.
- According to Department staff, prior to Fiscal Year 2011, insurance premium calculations contained fewer variables and were less complex.

Why does this problem matter?

The Department is solely responsible for calculating and directing payments to medical insurance providers for insurance premiums on behalf of enrolled employees of the State. The lack of adequate internal controls and the inaccurate and inconsistent calculations of insurance premium transactions increase the risk of overexpending or misallocating state resources.

(Classification of Finding: Significant Deficiency.)

Recommendation No. 12:

The Department of Personnel & Administration (the Department) should strengthen internal controls and procedures over the calculation and payment or adjustment of insurance premiums by:

- a. Ensuring a knowledgeable staff person reviews insurance premium transactions by providing cross-training to other accounting staff on the appropriate calculations.
- b. Ensuring the procedures for calculating insurance premium transactions are documented.
- c. Considering the implementation of a fully automated process for calculating insurance premium transactions to prevent miscalculations and overexpenditures.

Department of Personnel & Administration Response:

- a. Agree. Implementation date: January 2012.

The Department will revise its procedures and internal policy for transaction approvals to ensure that transactions are properly reviewed and approved by knowledgeable staff who did not perform the calculations.

- b. Agree. Implementation date: March 2012.

The Department will ensure that documented procedures are implemented for calculating and recording insurance premium calculations.

- c. Agree. Implementation date: June 2012.

The Department will work with the Employee Benefits Unit and online benefit system vendor to evaluate the feasibility of implementing additional programming in the system to eliminate the need for manual calculations.

Capital Assets

The Department accounts for its vehicle fleet of more than 7,500 vehicles and vehicle attachments, such as trailers and police lights, in the Colorado Automotive Reporting System (CARS). Selected information contained in the CARS database is uploaded to COFRS on a monthly basis. The Department reported in prior audits that for vehicles entered into CARS prior to Fiscal Year 2005, Department staff used each vehicle's lease term as the basis for the vehicle's useful life. During Fiscal Year 2006, federal Division of Cost Allocation auditors determined that the Department was still using some vehicles that had been fully depreciated in CARS and that the Department had accelerated its depreciation of those vehicles up to that point. In response to those findings, the Department agreed to change its methodology and perform annual calculations to determine the depreciation expenses that should be applied for vehicles entered into CARS prior to Fiscal Year 2005. The Department agreed to continue this process until the vehicles were fully depreciated under the new methodology. The revised useful life was based on an average of the useful lives of all Department vehicles, with Colorado State Patrol vehicles being calculated separately. Therefore, at each fiscal year-end, Department staff recalculate depreciation expense, perform a reconciliation of CARS and COFRS, and perform an adjusting entry in COFRS to ensure that the information in COFRS is complete and accurate.

We again recommended, as a result of our Fiscal Years 2009 and 2010 audits, that the Department continue to improve internal controls over capital assets. In response to our recommendations, the Department indicated that it would ensure that vehicle sale losses and depreciation expense are accurately recorded in COFRS. Additionally, the Department stated that a routine reconciliation of the balances between CARS and COFRS is performed and that the Department actively investigates and resolves identified discrepancies.

What was the purpose of the audit work?

The purpose of this audit work was to determine whether the Department applied accurate useful lives when calculating and recording the accumulated depreciation and accounting gain or loss on the disposal of vehicles for Fiscal Year 2011. Additionally, the audit work sought to verify that the Department investigated and resolved differences identified during its CARS to COFRS reconciliation process and made necessary adjustments within the time frame prescribed by statute.

What audit work was performed and how were results measured?

We tested a sample of 10 of the Department's fleet vehicles that were sold during a monthly auction in Fiscal Year 2011 to determine if the Department applied accurate useful lives to the sales in COFRS.

Additionally, we tested the Department's annual reconciliation of CARS to COFRS and the adjusting entry to COFRS to ensure its accuracy. Section 24-30-204, C.R.S., states that the official books of the State shall be closed no later than 35 days after the end of the fiscal year. In addition, financial information for the fiscal year shall be submitted by the Department to the Office of the State Controller no later than August 25 so that the Office of the State Controller can submit the State's basic financial statements to the Governor no later than September 20 of each year.

What problem did the audit work identify?

The Department did not complete an annual reconciliation of CARS to COFRS until November 2011, which is more than 4 months after the end of Fiscal Year 2011. This untimely reconciliation caused the accumulated depreciation for the Department's vehicular capital assets to be understated by more than \$5.8 million on the State's basic financial statements.

Why did the problem occur?

The untimely reconciliation of CARS and COFRS is attributed to the Department's performing only an annual reconciliation of CARS and COFRS, which can be time-consuming, instead of more frequent reconciliations throughout the fiscal year.

Why does this problem matter?

If the CARS to COFRS reconciliation is not performed timely, the Department's adjusting entry to correct accumulated depreciation and gains or losses cannot be accurately accounted for in the State's basic financial statements that are presented to the Governor.

(Classification of Finding: Significant Deficiency.)

Recommendation No. 13:

The Department of Personnel & Administration (the Department) should improve its internal controls over capital assets by:

- a. Investigating and resolving differences identified during the reconciliation process to ensure that Colorado Automotive Reporting System (CARS) and Colorado Financial Reporting System (COFRS) data are accurate and that necessary adjustments are made prior to fiscal year-end close.
- b. Performing a reconciliation of CARS and COFRS on a quarterly basis.

**Department of Personnel & Administration
Response:**

- a. Partially agree. Implementation date: Implemented and Ongoing.

The Department makes every effort possible to investigate and resolve differences between CARS and COFRS. To the extent possible, the Department identifies and makes adjustments prior to fiscal year-end close. For circumstances when it is not possible to make entries prior to fiscal year-end, the Department submits the proper post-closing entries, as required in the fiscal procedures. For Fiscal Year 2011, the post-closing entry was not submitted prior to the completion of the unaudited financial statements. However, the entry was submitted and posted prior to completion of the Comprehensive Annual Financial Report. The Department intends to submit future post-closing adjustments as soon as possible after the end of the fiscal year.

- b. Agree. Implementation date: June 2012.

The Department will continue performing regular reconciliations between CARS and COFRS and will ensure these are done quarterly.

Unpaid Leave Calculations

During Fiscal Year 2011, the Department spent approximately \$20 million on salaries and wages for approximately 390 full-time-equivalent staff. Department employees are paid on either a monthly or biweekly basis, and the standard work week is 40 hours. When employees are unable to work a full week, they either use paid leave or choose not to be paid for the missed hours, which is termed “leave taken without pay,” or unpaid leave.

Staff within the Department’s Human Resources Unit are responsible for entering an employee’s unpaid leave related to the Family and Medical Leave Act or a workers’ compensation claim into the Department’s timekeeping system, KRONOS, as well as adjusting paid leave or holiday balances. If an employee has unpaid leave in any given month, it may reduce the employee’s earned leave or holiday hours for that same month. Payroll staff are responsible for entering unpaid leave payroll adjustments into the Colorado Personnel Payroll System (CPPS) based on the information reported from KRONOS. Department employees are responsible for entering unpaid leave associated with work weeks that are less than 40 hours in KRONOS, and supervisors are responsible for approving the unpaid leave.

What was the purpose of the audit work?

The purpose of the audit work was to determine whether payroll adjustments were appropriate and whether controls over the Department’s payroll process were functioning properly.

What audit work was performed and how were results measured?

During our Fiscal Year 2011 audit, we reviewed a total of 42 payroll adjustments for employees who are paid on either a monthly or biweekly basis. We recalculated the adjustments to determine their accuracy and whether the adjustments were reasonable based on the supporting documentation.

According to State Personnel Rule 5-21, unpaid leave is to be calculated based on the annualized hourly rate. The annualized hourly rate would be calculated by dividing the salary by the total number of full-time work hours in a year, or 2,080 hours. For example, if an employee’s annual salary is \$50,000, the annualized hourly rate would be \$24.04 ($\$50,000/2,080$).

As a good business practice, information necessary to ensure that Department employees are accurately paid, such as hours not worked, should be entered into the timekeeping and payroll systems in a timely manner. This practice also helps

ensure that the adjustments are made as close as possible to the period in which the time was charged.

What problem did the audit work identify?

We found that 14 (35 percent) of the 42 payroll adjustments tested were for unpaid leave, and all 14 (100 percent) were not calculated in accordance with the established State Personnel Rule. Specifically, we found the Department calculated unpaid leave using a monthly hourly rate, as opposed to the required annualized hourly rate. A monthly hourly rate is calculated differently, because it is based on the number of hours in the month, which varies month by month, and therefore varies the overall calculation of unpaid leave when used. This calculation difference resulted in amounts ranging from between less than a dollar to more than \$87.

In addition to the incorrect calculation of unpaid leave, we found that in seven of the 14 adjustments, the Human Resources Unit did not identify and enter hours into KRONOS timely. Specifically, we noted that the holiday unpaid leave adjustments for July, September, and October 2010 were not deducted from the specific employees' pay until February 2011, or 4 to 7 months after the unpaid leave was originally taken.

Why did the problem occur?

Department staff did not follow State Personnel Rules for calculating unpaid leave. According to these staff, they continue to use the monthly hourly rate because the State Personnel Rule conflicts with how CPPS is programmed to automatically calculate other adjustments that cause payroll changes during the pay period, such as promotions effective during the month.

The Department also did not have procedures in place to ensure that unpaid holiday leave adjustments were calculated timely. Department staff stated that they discovered late in the fiscal year that the holiday unpaid leave adjustments had not been made for the year, and at that point, they made the necessary adjustments to employees' pay.

Why does this problem matter?

State Personnel Rules are in place to provide consistency with payroll processing of unpaid leave throughout the state. By not following the required procedures, the Department is at risk of inconsistently paying employees.

(Classification of Finding: Significant Deficiency.)

Recommendation No. 14:

The Department of Personnel & Administration (the Department) should improve payroll controls by:

- a. Working with the Department's Central Payroll division and the Governor's Office of Information Technology to determine if changes can be made to the Colorado Personnel Payroll System (CPPS) to ensure the methods used by CPPS to calculate payroll adjustments are consistent with State Personnel Rules.
- b. If changes cannot be made to CPPS, based on the results of part a, calculating future unpaid leave adjustments in accordance with State Personnel Rule 5-21 using the annualized hourly rate.
- c. Developing and documenting procedures to ensure Human Resources Unit staff identify and enter unpaid leave hours on a timely basis.

**Department of Personnel & Administration
Response:**

- a. Agree. Implementation date: December 2012.

The Department will work with the Central Payroll office and the Governor's Office of Information Technology to determine if it is feasible to make changes to the Colorado Personnel Payroll System to comport with State Personnel Rules.

- b. Partially agree. Implementation date: December 2012.

The Colorado Payroll Personnel System (CPPS) does not automatically calculate all unpaid leave consistently with the State Personnel Rules. Some CPPS transactions automatically calculate a monthly hourly rate for pay adjustments within a particular month, and using an annualized hourly rate requires manual calculations. As a result, the Department's payroll office determined that it was more equitable and accurate to ensure that all partial-month payments were calculated in the same manner, using the monthly hourly rate. While the Department does agree that the State Personnel Rules should be followed, the Department will calculate partial month pay in a consistent manner while researching all options of aligning CPPS and the State Personnel Rules. If a determination is made that changes

cannot be made to the system, then the Department will evaluate and consider alternatives to align the system and the rules.

- c. Agree. Implementation date: June 2012.

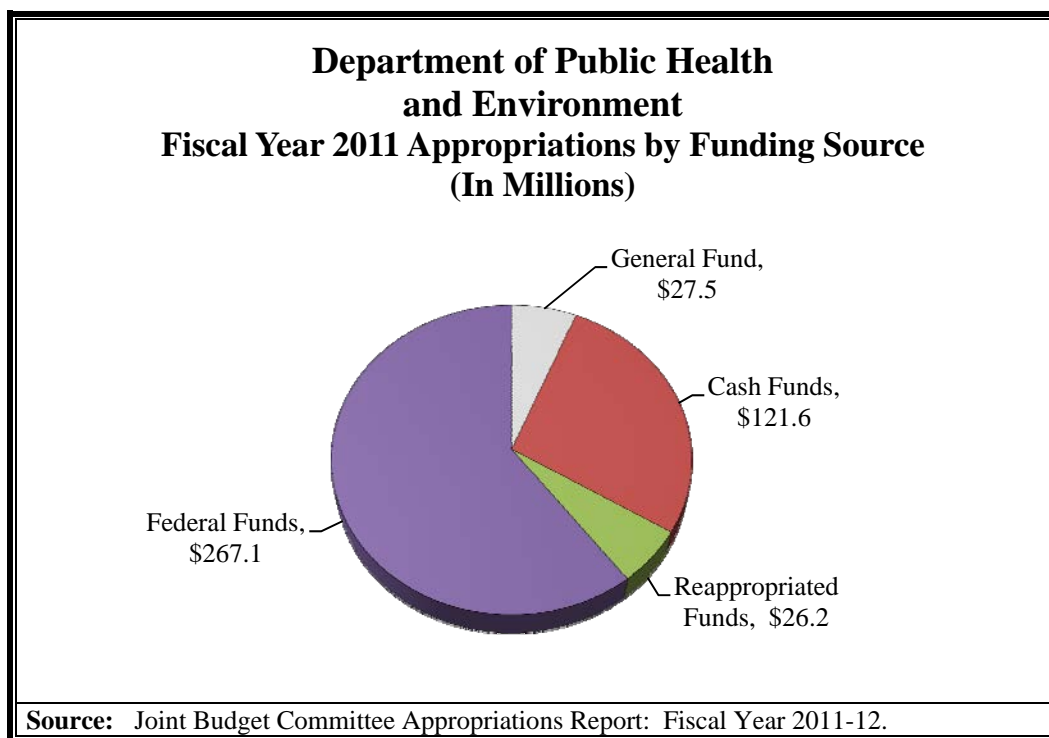
The Department's Human Resources Unit has implemented deadlines for monthly adjustments of leave time related to Family Medical Leave and workers' compensation, holiday leave, and leave accruals. Additionally, the Department will develop and document additional policies emphasizing employee and supervisor responsibilities for accuracy and timely entry into KRONOS.

Department of Public Health and Environment

Introduction

The Department of Public Health and Environment's (the Department) mission is to protect and preserve the health and environment of the people of Colorado. The Department is organized into 11 divisions that fall under three broad groupings: health programs, environmental programs, and administration.

In Fiscal Year 2011, the Department was appropriated a total of \$442.4 million in federal and state funds and 1,260.9 full-time-equivalent staff positions. The following chart shows the Department's Fiscal Year 2011 appropriations by funding source.



We identified eight overall areas in which the Department could make improvements to its operations—three related to financial controls and five related to federal awards. Our findings and recommendations related to federal awards appear in the Department's chapter in Section III. Federal Awards Findings.

The following comments were prepared by the public accounting firm of KPMG, LLP, which performed Fiscal Year 2011 audit work at the Department.

Department Accounting, Financial Reporting, and Compliance

What was the purpose of the audit work?

The purpose of the audit work was to assess the Department's internal controls over and the accuracy of its account balances as of June 30, 2011. Tests were also performed of the Department's internal control and compliance over the Child and Adult Food Care Program, the Public Health and Emergency Preparedness grants, and the Immunization Cluster.

What audit work was performed and how were results measured?

We evaluated internal controls over revenue, disbursements, payroll, and other accounts; assessed the accuracy of account balances; and tested compliance with federal grant regulations for the Child and Adult Food Care Program, the Public Health and Emergency Preparedness grants, and Immunization Cluster grants.

In accordance with statute (Section 24-17-102, C.R.S.), management is responsible for developing and maintaining effective internal control. Effective internal control provides assurance that significant weaknesses or misstatements that could adversely affect the agency's ability to meet its objectives and ensure compliance with federal requirements would be prevented or detected in a timely manner. Management is responsible for internal controls related to both financial statement information and federal grant requirements.

What problem did the audit work identify?

Our audit revealed several weaknesses in the Department's internal control and compliance processes, which are discussed in more detail later in this chapter and in Section III. Federal Award Findings.

- The Department did not properly record and report its Construction in Progress assets and its Pollution Remediation Obligation liability.
- Three of the 24 journal entries we tested were not approved by someone other than the preparer, including two journal entries that were prepared by a Deputy Controller. In addition, we noted that several journal vouchers did not have adequate supporting documentation attached.

- The Department did not include the value of vaccines received, including those funded through the American Recovery and Reinvestment Act of 2009, on its Schedule of Federal Assistance from Fiscal Year 2007 through Fiscal Year 2011.
- For the three federal programs we audited, a grant accountant processed the cash draws daily. However, the Department does not have a process in place for reconciling the cash draws.
- Department staff did not perform a review of federal financial reports (SF-425 reports) for the Child and Adult Food Care program prior to submission to the U.S. Department of Agriculture.
- The Department inappropriately charged employee personnel costs to the Public Health and Emergency Preparedness grant, Immunization grant, and other federal programs based on predetermined time budgets instead of charging the programs based on the actual activity of each employee.
- The Department did not provide adequate documentation for a sample of 25 onsite visits of vaccinating providers that Department staff indicated they conducted during Fiscal Year 2011.

These weaknesses reveal a deficiency in the Department's overall internal control environment and compliance processes.

Why did the problem occur?

The Department has documented neither internal control and compliance procedures nor Department-specific policies. Additionally, the organizational structure of the Department is decentralized, which means that each program is responsible for implementing its own policies and procedures for compliance with federal grant requirements. Certain policies and procedures are not in accordance with federal regulations, and the Department does not have sufficient oversight of program operations to ensure that internal controls are properly implemented and compliance is maintained for each of the grant programs.

Why does this problem matter?

Lack of adequate controls increases the risk of misappropriation of assets, financial errors, noncompliance with federal grant requirements, and the risk of potential federal sanctions.

(Classification of Finding: Significant Deficiency.)

Recommendation No. 15:

The Department of Public Health and Environment (the Department) should evaluate its internal control and compliance policies and procedures, including its organizational structure. The Department should make appropriate changes, as necessary, to ensure that the Department's financial information is accurate and complete, and that compliance with federal regulations is maintained. The Department should document the updated policies and procedures.

**Department of Public Health and Environment
Response:**

Agree. Implementation date: July 2012.

The Department recognizes that a decentralized organizational structure may impact our ability to enforce uniform compliance with policies and procedures. Therefore, the Department is conducting a comprehensive review of our existing business model and is developing a new organizational reporting structure that we believe will produce greater internal controls. In addition, we are in the process of evaluating and developing documented uniform policies and procedures to ensure that the Department's financial information is accurate and complete, and that we comply with our federal requirements.

**Pollution Remediation Obligations and
Construction in Progress****What was the purpose of the audit work?**

The purpose of the audit work was to assess the accuracy of the amounts reported by the Department in the Colorado Financial Reporting System (COFRS), the State's accounting system, for its Pollution Remediation Obligations liability and Construction in Progress assets as of June 30, 2011. The Pollution Remediation Obligations liability reported by the Department represents the estimated costs associated with the Department's future responsibility to clean up pollution or contamination, such as for a Superfund site. The Construction in Progress asset reported by the Department represents buildings or structures that are under construction and are not yet completed. The Department reported estimated future Pollution Remediation Obligations of approximately \$148 million and

Construction in Progress assets of approximately \$17.7 million as of June 30, 2011.

What audit work was performed and how were results measured?

We reviewed the Department's procedures over and supporting documentation for the June 30, 2011, Pollution Remediation Obligations liability calculation. We also agreed the Department's Pollution Remediation Obligations amounts to the amounts reported to the Office of the State Controller on the Changes in Long-Term Liabilities and Major Pollution Remediation Obligations reports, or "Exhibits." We also evaluated the historical accuracy of the Department's Fiscal Year 2010 Pollution Remediation Obligations liability estimate by investigating significant changes between the Fiscal Year 2010 and Fiscal Year 2011 Pollution Remediation Obligations estimates.

In relation to the Department's Construction in Progress balance as of June 30, 2011, we reviewed supporting documentation for significant expenditures included in the Construction in Progress balance.

Governmental Accounting Standards Board (GASB) Statement No. 49, *Accounting and Financial Reporting for Pollution Remediation Obligations*, states that, generally, pollution remediation outlays for property, plant, and equipment should be reported as an expense when a liability is recognized rather than an asset. Therefore, outlays included in the Department's Pollution Remediation Obligations balance should not also be recorded in Construction in Progress.

In accordance with statute (Section 24-17-102, C.R.S.), the Department is required to maintain systems of internal control that will provide effective accounting control over state liabilities, such as Pollution Remediation Obligations. These internal control processes may include a requirement that an individual other than the preparer review the Pollution Remediation Obligations estimate for accuracy. Additionally, individuals within the accounting department, specifically those responsible for recording the Pollution Remediation Obligations liability and those responsible for recording Construction in Progress expenditures as assets, should communicate to ensure that transactions are properly recorded.

What problem did the audit identify?

The Department did not properly record and report Pollution Remediation Obligations and Construction in Progress as of June 30, 2011. We found that, because the Department inappropriately recorded Pollution Remediation Obligations-related expenditures during Fiscal Year 2011 and Fiscal Year 2010, the Department's Construction in Progress balance as of June 30, 2011, should

have been reported as approximately \$300,000 rather than approximately \$17.7 million. We also found that the Department's Pollution Remediation Obligations liability as of June 30, 2010, was understated by approximately \$23 million. The Department adjusted the Construction in Progress asset and Pollution Remediation Obligations liability balances during Fiscal Year 2011 to correct these misstatements.

Why did the problem occur?

The Department does not have adequate internal control procedures in place related to the review of its Pollution Remediation Obligations expenditures and liability. Specifically, the Department did not have adequate review of the spreadsheet used to calculate the Pollution Remediation Obligations liability, including review of the split between the state and federal share of the Pollution Remediation Obligations. Additionally, there is a lack of communication within the Department between those responsible for recording the Pollution Remediation Obligations liability and those responsible for recording assets in Construction in Progress.

Why does this problem matter?

By not having adequate internal controls in place related to the review of liabilities, such as Pollution Remediation Obligations, and by lacking communication between accounting functions, the Department increases the risk that amounts will be misstated in COFRS and on the State's financial statements.

(Classification of Finding: Significant Deficiency.)

Recommendation No. 16:

The Department of Public Health and Environment (the Department) should improve its controls over significant estimates, such as Pollution Remediation Obligations liabilities, by ensuring that adequate supervisory review procedures are performed prior to entry into the Colorado Financial Reporting System, the State's accounting system, and prior to reporting the amounts to the Office of the State Controller. Additionally, the Department should develop procedures to improve communication between accounting functions, including between those responsible for recording the Pollution Remediation Obligations liability and those responsible for recording Construction in Progress assets, to ensure that amounts reported as Construction in Progress are accurate.

Department of Public Health and Environment Response:

Agree. Implementation date: July 2012.

The Department acknowledges that it did not properly record and report the Pollution Remediation Obligations liability and Construction in Progress expenditures. The Department will enact control procedures that will enable us to make necessary journal entries on a regular basis to reclassify the Construction in Progress expenditures to non-capitalized object codes. These controls include adequate supervisory review procedures as well as communication procedures between those responsible for recording the Pollution Remediation Obligations liability and those responsible for recording assets in Construction in Progress. The Department has corrected the Construction in Progress asset and Pollution Remediation Obligations liability balances for Fiscal Year 2011, and it will ensure that these balances are correct as of June 30, 2012.

Journal Entries

The Department uses COFRS to record accounting transactions. During Fiscal Year 2011, COFRS processed \$1.2 billion through journal entries for the Department. Journal entries are a type of accounting entry that is typically used to record adjustments to accounting records that are necessary to properly reflect the financial results of the Department.

What was the purpose of the audit work?

The purpose of the audit work was to evaluate the Department's compliance with the Office of the State Controller's Statewide Security Policy for Access to the Financial System (Policy) and to determine whether journal entries posted by Department personnel were reasonable and supported by adequate documentation.

What audit work was performed and how were results measured?

We obtained the security profiles for Department personnel with access to post transactions in COFRS to evaluate whether the Department had adopted proper segregation of duties. In addition, we reviewed a sample of 24 journal entries and met with Department officials to evaluate whether the journal entries were reasonable and adequately supported by documentation.

The Policy states that for journal entries and certain other transactions, the user profile should follow the recommended profiles for transaction entry and approval in the *COFRS Security Manual*. This means that a user should not have authority to enter or correct and also approve such transactions. However, state agency security administrators may allow deviation from these user profile requirements if a demonstrated management need exists and evidence of alternative control procedures exists. An example of an alternative control procedure could be a supervisory review of the hard copy journal voucher document, for which an individual other than the individual who entered or approved the transaction reviews the entry and supporting documentation for accuracy and documents this review.

What problem did the audit work identify?

The Department has 10 individuals, including the Controller and Deputy Controllers, who have user access profiles that enable them to enter or correct and also approve journal vouchers. The Department informed us that these profiles are necessary for individuals to perform another person's duties as part of training and to ensure that the Controller and Deputy Controllers have the ability to complete their work on time.

Our audit work revealed that three of the 24 tested journal entries were not approved by someone other than the preparer, including two by one of the Deputy Controllers. In addition, we noted that for most journal voucher documents we tested, the Department did not attach supporting documentation that would allow a reviewer to adequately evaluate the purpose and accuracy of the journal voucher. The Department included COFRS screen prints as supporting documentation, but in many cases did not include other necessary support for the adjustments made. These journal vouchers recorded accruals, adjustments to amounts, coding of revenue and expenses, and other adjustments necessary to properly reflect the financial results of the Department.

Why did the problem occur?

The Department has not implemented alternative control procedures over accounting entries for those individuals with the authority to enter or correct and also approve COFRS transactions, as required by the Policy. In addition, the Department does not ensure that adequate supporting documentation is included with the journal voucher documents.

Why does this problem matter?

Lack of adequate controls over accounting entries increases the risk of misappropriation of assets and errors in financial information. Errors in financial

information result in management and other users of the financial information not having accurate information on which to base decisions. Without adequate supporting documentation, a reviewer might not be able to understand the nature of the entry and cannot determine whether the entry was properly supported.

(Classification of Finding: Significant Deficiency.)

Recommendation No. 17:

The Department of Public Health and Environment (the Department) should implement alternative control procedures over accounting entries, including review of and sign off on the hard copy journal voucher document, and should ensure that it maintains adequate supporting documentation for each journal entry.

Department of Public Health and Environment Response:

Agree. Implementation date: April 2012.

While no errors in the audited journal entries were found, the Department acknowledges that review and sign-off procedures will be a valuable control to ensure the accuracy and appropriateness of journal entries. The Department will develop a policy/procedure that requires review, approval, and sign off by a second person for accounting entries. With respect to documentation, a policy will be developed describing the documentation that is required. Also, additional training will be provided explaining the type of documentation needed to satisfy support requirements.

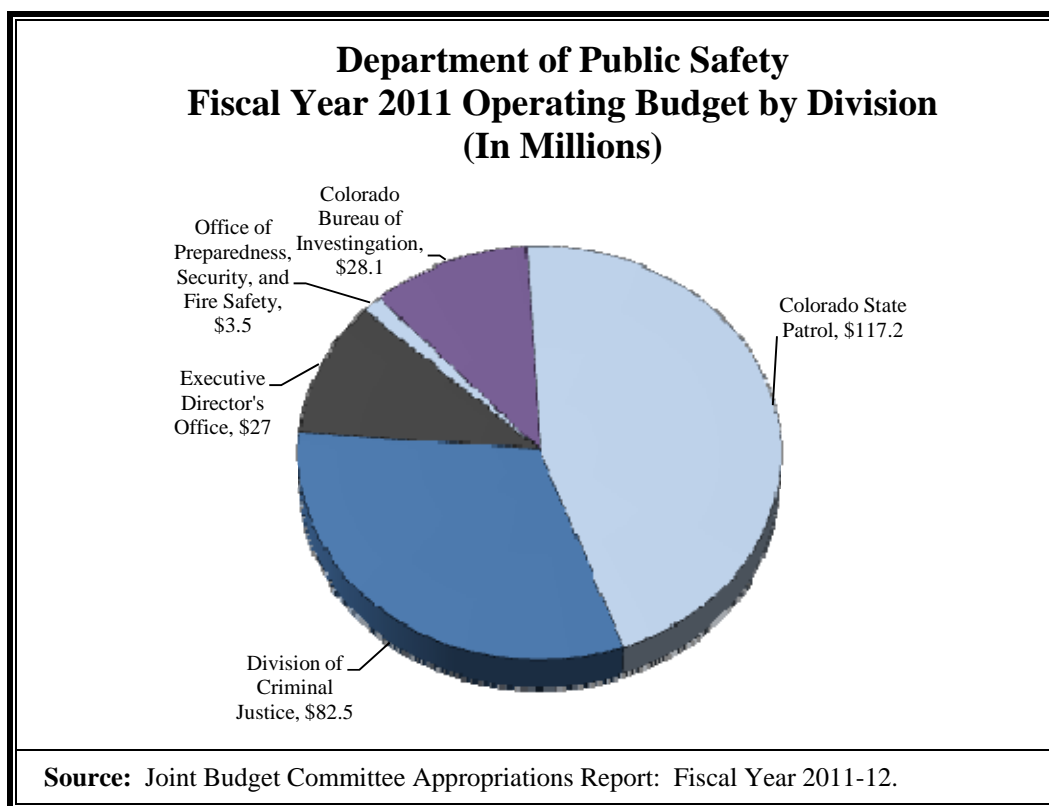
Department of Public Safety

Introduction

The Department of Public Safety (the Department) is responsible for providing a safe environment for the citizens of Colorado. The Department operates under the authority of Section 24-1-128.6, C.R.S., and is composed of an Executive Director's Office and the following four divisions:

- Colorado State Patrol
- Colorado Bureau of Investigation
- Division of Criminal Justice
- Office of Preparedness, Security, and Fire Safety

The Department was appropriated approximately \$258.3 million and 1,349 full-time-equivalent staff for Fiscal Year 2011. The following graph shows the Department's operating budget by division for Fiscal Year 2011.



Colorado Automobile Theft Prevention Cash Fund

The Colorado Automobile Theft Prevention Cash Fund (Fund) was created in Fiscal Year 2003 by Section 42-5-112(4)(a), C.R.S., within the Department to provide grants to law enforcement agencies or other qualified applicants to support automobile theft prevention and related programs. From Fiscal Year 2004 through Fiscal Year 2008, the Fund was funded by insurance company donations. As of July 1, 2008, the Fund is primarily funded by fees required by Section 10-4-617, C.R.S. Specifically, each insurer that issues a Colorado automobile insurance policy is required to pay \$1 annually to the Fund for each vehicle insured. From Fiscal Years 2009 through 2011, the Fund has received approximately \$12.9 million in revenue (\$2.4 million in Fiscal Year 2009, \$5.5 million in Fiscal Year 2010, and \$5 million in Fiscal Year 2011).

Grant Application and Award Process

The Fund is administered by the Automobile Theft Prevention Board (Board), which is composed of the executive directors, or their designees, of the Department of Public Safety and the Department of Revenue as well as nine other members appointed by the Governor. The Board solicits and reviews applications for grants and may award grants to qualified applicants for 1 to 3 years, subject to the monies available in the Fund. A qualified applicant is a Colorado law enforcement agency, state agency, local unit of government, independent school district, nonprofit organization, or for-profit organization that can demonstrate that its proposed program addresses some aspect of motor vehicle theft prevention. Each qualified applicant shall, at a minimum, specifically describe the proposed program (e.g., motor vehicle theft prevention, enforcement, prosecution, or offender rehabilitation program). The Board annually announces the availability of grant funds and the start of the application process. The Department is given the authority to employ staff members to assist the Board by collecting applications and notifying grant applicants of award decisions.

The Board reviews each application based upon guidelines that include:

- Whether the application addresses an auto theft problem that is clearly identified, measurable, and supported by relevant statistical evidence.
- Whether the application minimizes duplicative or overlapping existing programs.
- Whether the application demonstrates a cost structure that is realistic when compared to the program's goals.

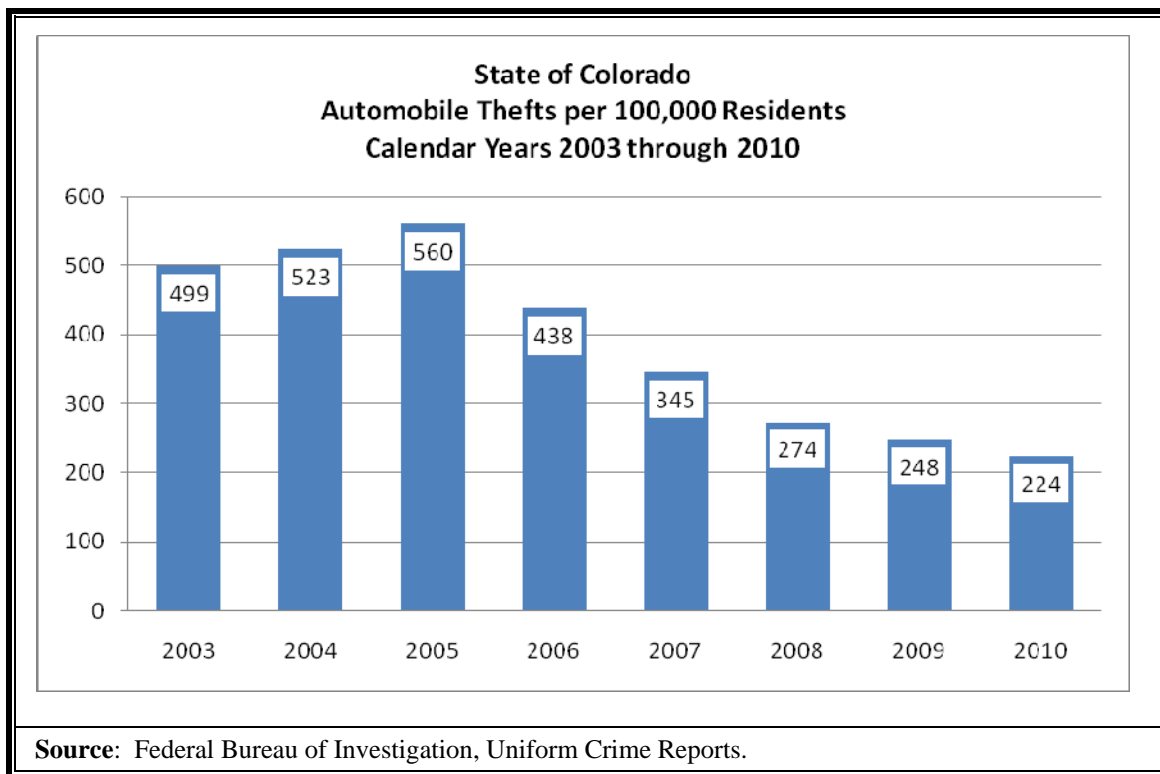
- Whether the application includes a proposed evaluation design that provides relevant data to measure the effectiveness of the project and a plan for performing such evaluation.

The Board scores each application based on the program criteria, giving priority to applications that represent multijurisdictional programs, and approves or denies the application. For each approved application, the Board determines the grant award amount based on criteria including the amount of funds available for the current grant cycle; the applicant's experience, qualifications, and past performance; and the applicant's plan for auto theft crime prevention, education, and training.

Program Results

According to the Colorado Automobile Theft Prevention Authority (Authority) website, the Board reported that the Authority has approximately \$4 million per year to assist with motor vehicle theft training, prevention, investigation, enforcement, and prosecution. Since the inception of the Fund, grant funding has been awarded to numerous successful auto theft prevention operations that have been developed throughout the state in local governments, law enforcement agencies, school districts, nonprofits, and 14 different task forces. The 14 task forces include two full-time, eight overtime, and four statewide multiagency task forces.

Since the inception of the Authority in Fiscal Year 2003, statistical data and evidence indicate a reduction in automobile thefts in Colorado. In 2003, according to the Federal Bureau of Investigation, Colorado was ranked 11th highest in the nation for vehicle thefts. In 2010, Colorado had dropped to 20th highest. The following chart shows automobile thefts per 100,000 residents in Colorado during Calendar Years 2003 through 2010, as reported by the Federal Bureau of Investigation.



Expenditure Reimbursement Process and Monitoring

Grant funds are provided to grantees on a reimbursement basis. To receive grant funds, a grantee must submit a reimbursement request invoice to Authority staff and provide documentation for the expenditures. The grantee is reimbursed only for expenditures for which actual work was performed for the grant and for which the expenditures correspond to the approved budget for the grant. For example, payroll expenditures for automobile theft investigations are eligible for reimbursement because the expenditures contribute to achieving the grant's objectives. In addition, grant recipients are required to submit quarterly financial and progress reports to the Board, as well as a final report at the end of the grant period that summarizes the overall project accomplishments. The Board reviews the reports to monitor grant implementation and achievement of objectives based on identified Authority goals and objectives before providing feedback to grant recipients, if necessary.

In addition to the reporting requirements, the Board has implemented monitoring procedures for grantee activities. These monitoring procedures include holding quarterly Project Director Meetings, at which grantees are provided an overview of the Authority's grant performance requirements, reimbursement procedure training, opportunities for questions, and communication with other grantees.

Authority staff members also perform onsite monitoring, which includes reviews of financial records, payroll documents, and equipment purchases. In addition to onsite monitoring, Authority staff members perform invoice monitoring, which includes review of invoice submissions or reimbursement requests made by grantees to ensure that all documentation is correct.

Audit Testwork

Section 42-5-113, C.R.S., requires the State Auditor to perform an audit of the Fund beginning in Fiscal Year 2009 and every 2 years thereafter. The audit is required to include a test of grant distributions and expenditures from the Fund for compliance with program requirements and guidelines. Accordingly, as part of our Fiscal Year 2011 audit, we tested a sample of grant distributions and expenditures for compliance with program requirements and guidelines. The results of our tests are discussed below.

What was the purpose of the audit work?

The purpose of the audit work was to test a sample of grant distributions and expenditures for compliance with program requirements and guidelines, as required by Section 42-5-113, C.R.S.

What audit work was performed and how were results measured?

We tested a sample of 45 expenditure transactions that included administrative expenditures made by the Department and grant reimbursement expenditures paid to grant recipients during Fiscal Year 2011. As part of testing the grant reimbursement expenditures, we also tested the grantees' related reimbursement requests. The Authority's Grant Invoice Instructions, which were created by Department staff, require that grantees submit complete itemized receipts and invoices and payroll timesheets or payroll registers as supporting documentation with each reimbursement request. Grantees are required by the instructions to "double check" all calculations and verify that the dollar amounts on grant reimbursement requests are correct and correspond to each invoice or receipt. Authority guidelines state that reimbursement requests that are incomplete will not be approved and that grantee expenses will be paid when incurred after grant approval. Of the 45 expenditures tested, we found three insignificant irregularities that we have provided to the Department.

No recommendation is made in this area.

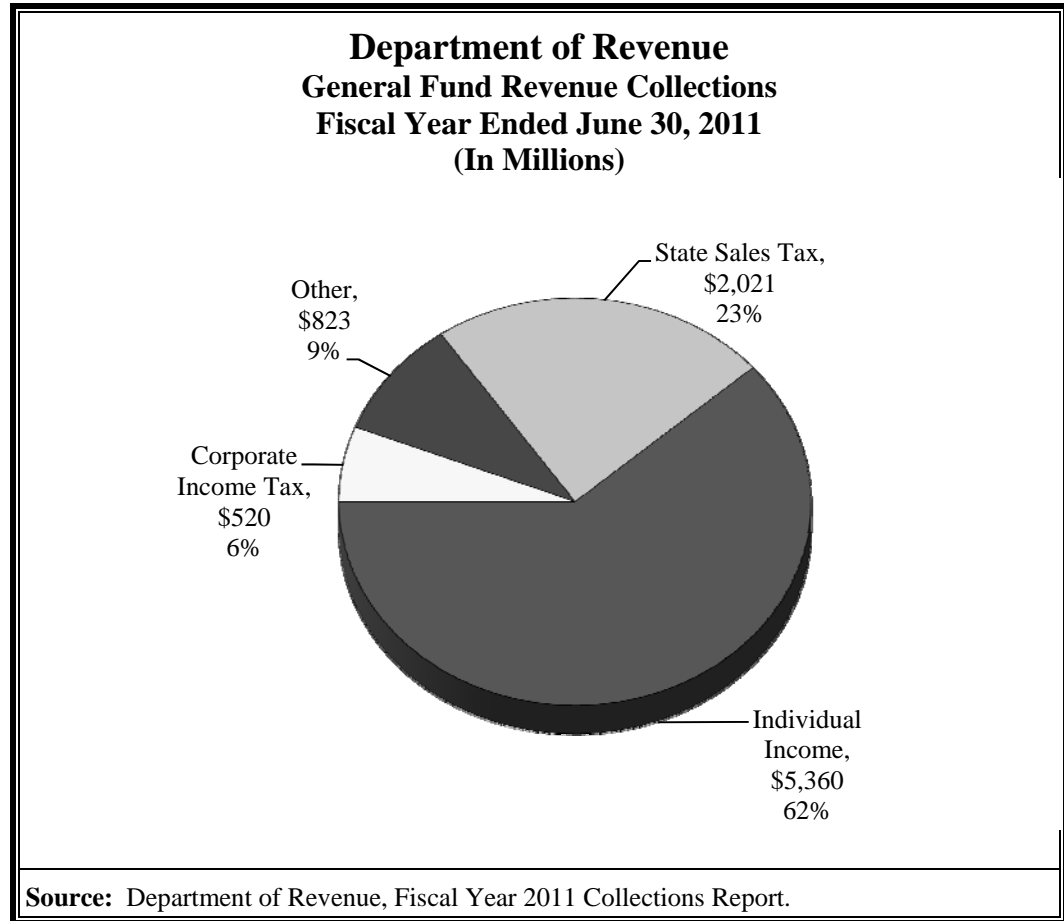
Department of Revenue

Introduction

The Department of Revenue (the Department) is responsible for managing the State's tax system. Tax collections totaled about \$11 billion in Fiscal Year 2011. Of this amount, about \$8.7 billion represents collections for the General Fund; the remainder represents collections made on behalf of other government entities, such as local governments and the Highway Users Tax Fund (HUTF). In addition, the Department is responsible for performing various other functions, including:

- Administering the State Lottery, which grossed more than \$518 million in ticket sales in Fiscal Year 2011. Of this amount, about \$113 million was available for conservation as well as for wildlife, parks, open space, and outdoor recreation projects, including projects funded through Great Outdoors Colorado.
- Acting as a collection agent for city, county, Regional Transportation District (RTD), and special district taxes. The Department collected approximately \$1.2 billion in taxes and fees on behalf of entities such as these.
- Collecting taxes and fees for HUTF, which is primarily for the benefit of highway maintenance projects in the state. In Fiscal Year 2011, amounts collected for HUTF totaled approximately \$1.1 billion.
- Regulating the limited stakes gaming activities in Cripple Creek, Black Hawk, and Central City. Adjusted gross proceeds during Fiscal Year 2011 totaled about \$754 million, on which the Division of Limited Gaming collected about \$105 million in gaming taxes.
- Enforcing tax, cigarette and tobacco, medical marijuana, alcoholic beverage, motor vehicle, and emissions inspection laws.
- Operating the State's 20 ports of entry, including 10 mobile ports and 10 fixed ports.

The following chart shows the Department's collections by tax for Fiscal Year 2011.



In Fiscal Year 2011, the Department was appropriated total funds of \$727 million and 1,522 full-time-equivalent staff. Approximately 9.7 percent of the funding is from general funds, 90.2 percent is from cash funds, and 0.1 percent is from federal funds.

Controls Over Severance Tax Returns

As part of its overall responsibility for administering and enforcing the State's tax laws, the Department of Revenue (the Department) oversees the collection of severance taxes. Severance taxes are special excise taxes imposed on income derived from the extraction of nonrenewable natural resources. Five natural resources are subject to severance taxes in Colorado: oil and gas, coal, metallic minerals, molybdenum ore, and oil shale. In Fiscal Year 2011, oil and gas severance tax revenue totaled about \$165.6 million—95 percent of the Department's total severance tax revenue of about \$174.7 million.

Two agencies organizationally located within the Department of Natural Resources —the Colorado Oil and Gas Conservation Commission and the Division of Minerals and Geology —regulate the mineral industries operating in Colorado. Both agencies issue permits for the extraction of the minerals they respectively regulate to ensure that mineral operations are identified and, therefore, taxed by the State. The permits provide the names of the individuals or companies who would be responsible for the severance taxes.

Oil and gas severance taxes are calculated on the gross income received from oil and gas production, less certain deductions. Individual taxpayers who own an interest in oil or gas wells or fields, also known as royalty owners, are liable for paying severance taxes on the income they receive from companies that produce oil and gas. Anyone who receives taxable income from oil and gas produced in Colorado must file a tax return.

The Department maintains a database of taxpayers who have paid severance taxes in prior years. The Department identifies taxpayers who have previously filed severance tax returns but who were delinquent in paying severance taxes for the current year and sends notices, called “Non-Filer Notices,” to those taxpayers requesting that they file a severance tax return and submit payment for any taxes owed.

What was the purpose of the audit work?

The purpose of the audit work was to review the Department’s procedures for identifying individuals who have not submitted severance tax returns and ensuring that those individuals file the tax returns and, when applicable, submit tax payments.

What audit work was performed and how were results measured?

We interviewed Department staff to determine if there were processes in place to identify taxpayers who are subject to severance taxes but have not previously filed severance tax returns and, therefore, are not in the Department’s database.

What problem did the audit work identify?

The Department does not have procedures to identify individuals who are first-time severance tax filers and are delinquent in submitting their tax returns.

Why did the problem occur?

The Department does not have a process to obtain data from the Department of Natural Resources on oil and gas production to identify individuals who have

received permits for extraction of oil and gas and are subject to severance taxation. The Department needs to create a process to identify all severance taxpayers and to follow up on discrepancies between the taxpayers who filed a severance tax return and those individuals who have received permits for extraction, and thus should have filed a severance tax return.

Why does this problem matter?

By not identifying these taxpayers and ensuring all of the individuals and entities required to file severance tax returns are doing so, the Department cannot provide the statutorily mandated assurance that the State is collecting all of the severance taxes it is due. The State may be losing tax revenue on oil and gas income.

(Classification of the finding: Significant Deficiency)

Recommendation No. 18:

The Department of Revenue (the Department) should improve its identification of first-time severance taxpayers by accessing and using oil and gas production and permitting data available through the Department of Natural Resources to verify that those subject to severance taxation have filed a tax return.

Department of Revenue Response:

Agree. Implementation date: December 2012.

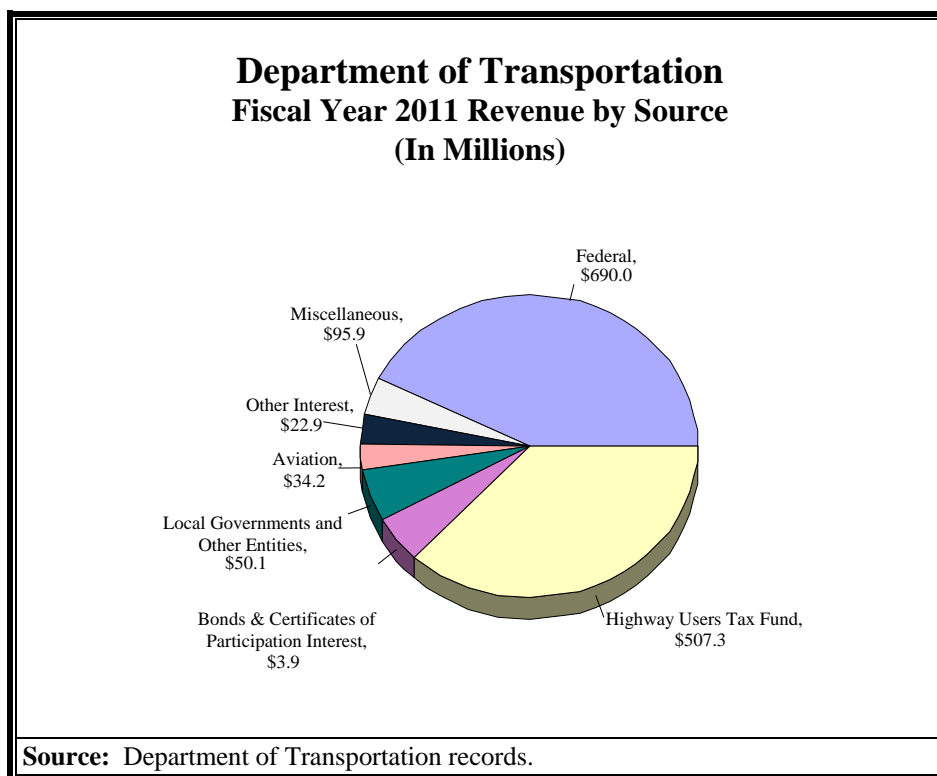
The Department will review the data available through the Department of Natural Resources to determine the best method to identify all taxpayers who are required by statute to file a severance tax return because the existence of a drilling permit does not guarantee a filing requirement exists. Any taxpayers identified will be added to the Department's database and be required to file an annual return as required by law.

Department of Transportation

Introduction

The Department of Transportation (the Department) is responsible for programs throughout the state that impact all modes of transportation. The State Transportation Commission, composed of 11 members appointed by the Governor and confirmed by the Senate, governs its operations.

In Fiscal Year 2011, about 67 percent of the Department's expenditures were related to construction. Financing for construction and other expenditures comes from the Federal Highway Administration (FHWA), the Department's portion of the State Highway Users Tax Fund (HUTF), local entities, and aviation-related taxes. The Department also receives other federal monies that it passes through to local governments and other entities for highway safety and transportation improvement programs. The Department was appropriated 3,389 full-time-equivalent staff for Fiscal Year 2011. The Department's Fiscal Year 2011 revenue totaled \$1,409.3 million, as shown in the following chart.



We identified two overall areas in which the Department could make improvements to its operations—one related to financial controls and one related to federal awards. Our findings and recommendations related to federal awards appear in the Department's chapter in Section III. Federal Awards Findings.

The following comment was prepared by the public accounting firm of Clifton Gunderson, LLP, which performed Fiscal Year 2011 audit work at the Department.

Capital Assets Accounting

The Department had capital assets of more than \$9.2 billion as of June 30, 2011, including construction in progress of almost \$380 million. The Construction in Progress account records the costs of capital construction projects that are not yet completed. The amounts paid to vendors who are under contract with the Department to complete each project are recorded in the Construction in Progress account. Upon completion of the project, the items in the Construction in Progress account are reclassified to the appropriate capital asset account to be capitalized and depreciated, if applicable.

What was the purpose of the audit work?

The purpose of the audit work was to review the Department's internal controls over capital asset expenditures to test the accuracy of its accounting and completeness of the Construction in Progress account.

What audit work was performed and how were results measured?

We reviewed the Department's Fiscal Year 2011 transactions and June 30, 2011, account balances related to its capital construction projects. In order to test the completeness of the Construction in Progress account, we reviewed selected project expenditures and compared those transactions to the additions within the Construction in Progress account.

The Department is responsible for reporting accurate and complete financial information to the Office of the State Controller for inclusion in the State's financial statements.

What problem did the audit work identify?

In total, the Department improperly expensed more than \$32 million in capital asset expenditures in Fiscal Year 2011.

Our review of the expenditures for one project identified more than \$20 million in project expenditures that were improperly expensed rather than recorded in the Construction in Progress account so they can be depreciated after the asset is placed in service.

As a result of the audit review, the Department performed a thorough review of expenditures of all projects and identified an additional \$12 million in capital asset expenditures that were improperly expensed rather than added to the Construction in Progress account.

After we identified the errors through our audit, the Department proposed an entry to correct the error, and the Office of the State Controller adjusted the State's Fiscal Year 2011 financial statements accordingly.

Why did the problem occur?

The Department lacks adequate procedures to ensure that all applicable capital asset expenditures are properly recorded in the Construction in Progress account.

Why does this problem matter?

The result of this misclassification is that the Department would have omitted about \$32 million in assets that should have been capitalized but would have been recorded as expenses in the current period instead of depreciated over the life of the asset.

Without adequate procedures over the recording of capital project expenses, the Department cannot ensure that its financial records will be accurate. The accuracy of both its Construction in Progress account and the expenditure accounts is essential, because the Department is responsible for correctly reporting costs associated with capital asset projects on the State's financial statements and to the federal government.

(Classification of Finding: Significant Deficiency.)

Recommendation No. 19:

The Department of Transportation (the Department) should implement procedures to ensure that all applicable expenditures for capital construction projects are properly recorded in the Construction in Progress account.

Department of Transportation Response:

Agree. Implementation date: September 2011.

A process has been developed to identify any phase of a project that is inadvertently being expensed when it has been determined that the overall project is to be capitalized. The process in the Department's Systems, Applications, and Products (SAP) system looks at the monthly settlement entries from initiation to current date for all projects to be capitalized to see if any settlement entries have been expensed. If any such entries are found, Department staff will record journal entries to move the affected settlement entries to the Construction in Progress balance sheet account, and the settlement rules will be changed in SAP so that, going forward, the project settles correctly.

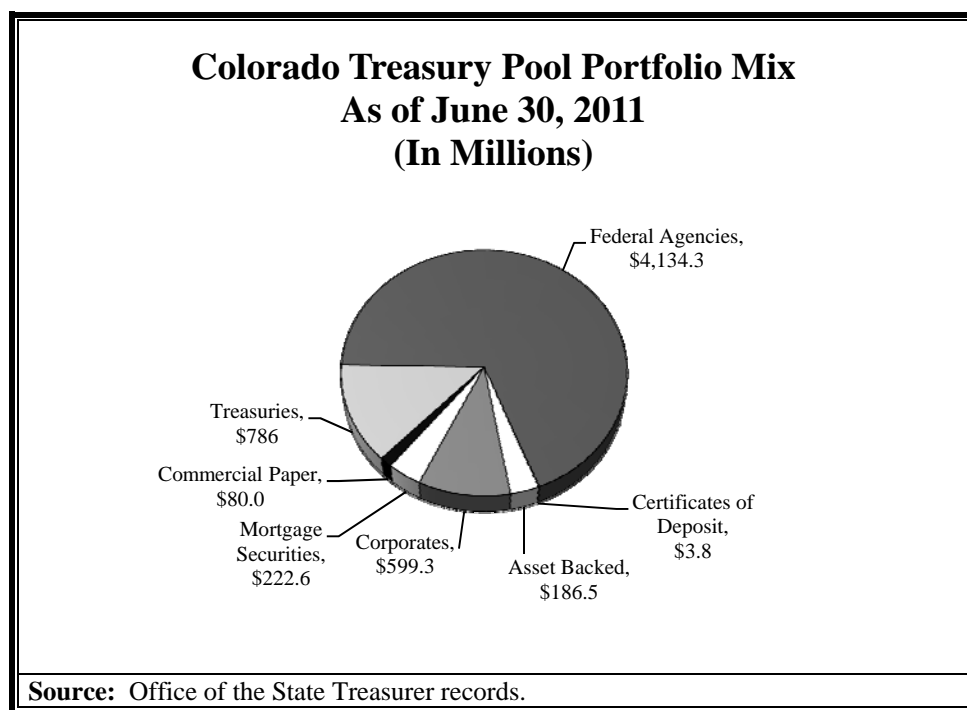
Office of the State Treasurer

Introduction

The Office of the State Treasurer (the Treasury) is established by the State Constitution. The Treasurer is an elected official who serves a 4-year term. The Treasury's primary function is to manage the State's pooled investments and implement and monitor the State's cash management procedures. Other duties and responsibilities of the Treasury include:

- Receiving, managing, and disbursing the State's cash.
- Safekeeping the State's securities and certificates of deposit.
- Managing the State's Unclaimed Property Program, the School District Loan Program, and the Elderly Property Tax Deferral Program.

The State's pooled investments are made up of a variety of securities, as shown in the following chart.



In Fiscal Year 2011, the Treasury was appropriated approximately \$357 million and 31.5 full-time-equivalent staff. The majority of the Treasury's funding (99 percent) was for special purpose programs, and the remaining 1 percent was

for Treasury operations. The Treasury received approximately 0.7 percent of its funding from general funds and 99.3 percent from cash funds.

Compliance with Colorado Funds Management Act and the Tax Anticipation Note Act

The Colorado Funds Management Act (the Funds Management Act) under Section 24-75-902, C.R.S., allows the State to finance temporary cash flow deficits caused by fluctuations in revenue and expenditures. Under the Funds Management Act, the State Treasurer is authorized to sell Tax and Revenue Anticipation Notes to meet these shortfalls. The Tax Anticipation Note Act under Section 29-15-112, C.R.S., authorizes the State Treasurer to issue Tax and Revenue Anticipation Notes for school districts for the purpose of alleviating temporary cash flow deficits of such districts by making interest-free loans to the districts. Tax and Revenue Anticipation Notes are short-term notes payable from anticipated pledged revenue.

Section 24-75-914, C.R.S., requires the Office of the State Auditor to review information relating to Tax and Revenue Anticipation Notes and report this information to the General Assembly. The following table and discussion provide information about the Treasurer's December 14, 2010, issuance of \$500 million in General Fund Tax and Revenue Anticipation Notes Series 2010 (hereafter referred to as the General Fund Notes) and the December 10, 2010, issuance of \$325 million (2010B) in Education Loan Program (ELP) Tax and Revenue Anticipation Notes (hereafter referred to as the ELP Notes).

State of Colorado Details of General Fund and Education Loan Program Note Issuances For the Fiscal Year Ended June 30, 2011		
	General Fund Notes Series 2010	Education Loan Program Notes Series 2010B
Date of Issuance	December 14, 2010	December 10, 2010
Issue Amount	\$500,000,000	\$325,000,000
Denominations	\$5,000	\$5,000
Face Interest Rate	2%	2%
Premium on Sale	\$4,575,000	\$3,010,750
Net Interest Cost to the State	0.30%	0.33%
Source: Office of the State Treasurer records.		

Terms and Price

The maturity dates of the General Fund Notes and ELP Notes complied with statutory requirements. Specifically, the General Fund Notes had a maturity date of June 27, 2011, and the ELP Notes had a maturity date of June 30, 2011. Neither was subject to redemption prior to maturity. The General Fund Notes were required to mature at least 3 days prior to the end of the fiscal year. The ELP Notes were required to mature on or before August 31 of the fiscal year immediately following the fiscal year in which the notes were issued. In addition, on or before the final day of the fiscal year in which the ELP Notes were issued, there was an amount deposited, in one or more special segregated and restricted accounts and pledged irrevocably to the payment of the ELP Notes, sufficient to pay the principal and interest related to the ELP Notes on their stated maturity date.

Notes in each series were issued at different face interest rates. These were the rates at which interest was paid on the notes. The average net interest cost to the State differs from the face interest rates because the notes are sold at a premium, which reduces the net interest cost incurred.

Security and Source of Payment

In accordance with the Funds Management Act, principal and interest on the General Fund Notes were payable solely from any cash income or other cash receipts recorded in the General Fund for Fiscal Year 2011. General Fund cash receipts include those that were subject to appropriation in Fiscal Year 2011 and any pledged revenue, including:

- Revenue not yet recorded in the General Fund at the date the notes were issued.
- Any unexpended note proceeds.
- Proceeds of internal borrowing from other state funds recorded in the General Fund.

The State Treasurer records monies reserved to pay the principal and interest of the notes in the Note Payment Account in the Colorado Financial Reporting System (COFRS), the State's accounting system. The notes were secured by an exclusive first lien on assets in the account. The State Treasurer held in custody the assets in the Note Payment Account.

On June 15, 2011, and at maturity on June 27, 2011, the account balance was sufficient to pay the principal and interest without borrowing from other state

funds. If the balance in the account on June 15, 2011, had been less than the principal and interest of the General Fund Notes due at maturity, the State Treasurer would have been required to deposit into the account all General Fund revenue available at that time and borrow from other state funds until the balance met the required level.

According to Section 29-15-112, C.R.S., interest on the ELP Notes is payable from the General Fund. Principal on the ELP Notes is payable solely from the receipt of property taxes received by the participating school districts on and after March 1, 2011, which are required to be deposited to the general fund of each school district. Statutes required the school districts to transfer funds for the entire principal on the ELP Notes into the State Treasury by June 30, 2011. The State Treasurer used these funds to repay the principal on the ELP Notes. The school districts completed these transfers by June 27, 2011, and the State Treasurer used these funds to repay the principal on the ELP Notes.

If, on June 27, 2011, the balance in the ELP Notes Repayment Account was less than the principal of the ELP Notes at maturity, the State Treasurer would have been required to deposit funds on hand that were eligible for investment into the ELP Notes Repayment Account to cover the shortfall.

The amount due at maturity for the General Fund Notes was \$505,361,111 consisting of principal of \$500,000,000 and interest of \$5,361,111. The amount due at maturity for the 2010B ELP Notes was \$328,611,111 consisting of principal of \$325,000,000 and interest of \$3,611,111. To ensure the payment of the General Fund Notes and ELP Notes, the State Treasurer agreed to deposit pledged revenue into both the General Fund Notes and ELP Notes Repayment Accounts so that the balance on June 15, 2011, and June 27, 2011, respectively, would be no less than the amounts to be repaid. The note agreements also provided remedies for holders of the notes in the event of default.

Legal Opinion

Sherman & Howard LLC and Kutak Rock LLP, bond counsels, have stated that, in their opinion:

- The State had the power to issue the notes and carry out the provisions of the note agreements.
- The General Fund Notes and ELP Notes were legal, binding, and secured obligations of the State.
- Interest on the notes was exempt from taxation by the U.S. government and by the State of Colorado.

Investments

The Funds Management Act, the Tax Anticipation Note Act, and the General Fund Notes and ELP Notes agreements allowed the State Treasurer to invest funds in the General Fund Notes and ELP Notes Repayment Accounts in eligible investments until they were needed for note repayment. Interest amounts earned on the investments were credited back to the General Fund, since the General Fund paid interest at closing. The State Treasurer is authorized to invest funds in a variety of long-term and short-term securities, according to Section 24-36-113, C.R.S. Further, Section 24-75-910, C.R.S., of the Funds Management Act and Section 29-15-112(4)(b), C.R.S., of the Tax Anticipation Note Act state that the State Treasurer may:

- Invest the proceeds of the notes in any securities that are legal investments for the fund from which the notes are payable.
- Deposit the proceeds in any eligible public depository.

Purpose of the Issue and Use of Proceeds

The General Fund Notes were issued to fund the State's anticipated General Fund cash flow shortfall during Fiscal Year 2011. The State Treasurer deposited the proceeds of the sale of the General Fund Notes in the State's General Fund. Note proceeds were used to alleviate a temporary cash flow shortfall and to finance the State's daily operations in anticipation of taxes and other revenue to be received later in Fiscal Year 2011.

The ELP Notes were issued to fund a portion of the anticipated cash flow shortfall of the school districts during Fiscal Year 2011. The net proceeds of the sale of the notes were used to make interest-free loans to the school districts in anticipation of the receipt of property tax revenue by the individual districts on and after March 1, 2011, and up to and including June 27, 2011.

Additional Information

The General Fund Notes and ELP Notes were issued through competitive sales. A competitive sale involves a bid process in which notes are sold to bidders offering the lowest interest rate.

The issuance of both types of notes is subject to the Internal Revenue Service's (IRS) arbitrage requirements. In general, arbitrage is defined as the difference between the interest earned by investing the note proceeds and the interest paid on the borrowing. In addition, if the State meets the IRS safe harbor rules, the State is

allowed to earn and keep this arbitrage amount. In Fiscal Year 2011, the State met the IRS safe harbor rules. However, the interest earned by investing note proceeds was less than the interest paid on the borrowing, and thus no arbitrage was earned or kept. The Treasury is responsible for monitoring compliance with the arbitrage requirements to ensure that the State will not be liable for an arbitrage rebate.

State Expenses

The State incurred expenses as a result of the issuance and redemption of the General Fund Notes and ELP Notes. These expenses totaled approximately \$344,230 and included:

- Bond legal counsel fees and reimbursement of related expenses incurred by the bond counsel.
- Disclosure counsel fees and expenses.
- Fees paid to rating agencies for services.
- Costs of printing and distributing preliminary and final offering statements and the actual notes.
- Travel costs of state employees associated with note issuance and selection of a financial advisor.
- Redemption costs, consisting of fees and costs paid to agents to destroy the redeemed securities.

Subsequent Events

On July 19, 2011, the State issued \$500 million in General Fund Notes with a maturity date of June 27, 2012. The notes carry a coupon rate of 2 percent and were issued with a premium of \$8.6 million. The total due at maturity includes \$500 million in principal and \$9.4 million in interest.

On July 14, 2011, the State issued \$100 million in ELP Notes with a maturity date of June 29, 2012. The notes carry a coupon rate of 2 percent and were issued with a premium of \$1.7 million. The total due at maturity includes \$100 million in principal and \$1.9 million in interest.

No recommendation is made in this area.

Public School Fund

The Public School Fund, created under Section 22-41-101, C.R.S., is used for the deposit and investment of proceeds from the sale of land granted to the State by the federal government for educational purposes, as well as for other monies as provided by law. Interest and income earned on the Public School Fund are to be distributed to and expended by the State's school districts for the maintenance of the State's schools. In accordance with state statutes, the State Treasurer has the authority to "effect exchanges or sales" of investments in the Public School Fund whenever the exchanges or sales will not result in the loss of the Public School Fund's principal.

Section 2-3-103, C.R.S., requires the Office of the State Auditor to annually evaluate the Public School Fund's investments and to report to the Legislative Audit Committee any loss of the Public School Fund's principal. During our Fiscal Year 2011 audit, we obtained confirmations from JPMorgan Chase Bank on the fair value of all investments held in the Public School Fund. We compared the total fair value of the Public School Fund's investments to the cost of the investments, as recorded in COFRS, and noted that the fair value of the investments exceeds the cost by approximately \$32.9 million. We did not identify any loss of principal to the Public School Fund during Fiscal Year 2011. We also tested a sample of transactions recorded to the Public School Fund during the fiscal year. We agreed the transactions to third-party source documentation and determined that the balance of the investments in COFRS was accurate at fiscal year-end. We noted no exceptions through our testwork.

No recommendation is made in this area.

Office of the Governor

Introduction

During Fiscal Year 2011, the Office of the Governor (the Office) spent approximately \$335 million in federal funds, including approximately \$305 million in American Recovery and Reinvestment Act of 2009 funds. Please refer to the introduction in the Office of the Governor chapter within Section II. Financial Statement Findings for additional background information.

As part of our Fiscal Year 2011 audit, we tested the Office's compliance with federal grant requirements for the following programs:

- Weatherization Assistance Program
- State Energy Program
- State Fiscal Stabilization Fund
- Education Jobs Fund
- Homeland Security Grant Program

Our Fiscal Year 2011 audit identified five significant deficiencies in internal control for two of the major programs tested, the Weatherization Assistance Program and the State Energy Program. The internal control and compliance matters identified and the audit recommendations for these programs are described in the following section of this chapter.

Weatherization Assistance Program

The Weatherization Assistance Program (Weatherization) is a program that is designed to increase the energy efficiency of dwellings owned or occupied by low-income persons, reduce their total expenditures on energy, and improve their health and safety. During Fiscal Year 2011, the Office spent approximately \$34 million in federal funds for this program.

State Energy Program

The State Energy Program (Energy) is a program that states use to increase the use of energy efficiency and renewable energy across all sectors of the economy nationwide. States use funds to design and implement statewide energy plans and programs that best meet their individual energy needs. During Fiscal Year 2011, the Office spent approximately \$20 million in federal funds for this program.

The following comments were prepared by the public accounting firm of KPMG, LLP, which performed Fiscal Year 2011 audit work at the Office.

Personnel Costs

What was the purpose of the audit work?

The purpose of the audit work was to assess the Governor's Energy Office's (GEO) compliance with federal Weatherization and Energy requirements related to Allowable Costs/Cost Principles for payroll expenditures.

What audit work was performed and how were results measured?

We tested a sample of payroll expenditures charged to the Weatherization grant for eight employees to assess whether GEO maintained required support for personnel costs. In addition, we inquired about the policies and procedures for charging personnel costs to Weatherization and Energy to determine whether they are consistently charged across GEO.

The federal Office of Management and Budget's *Circular A-87, Cost Principles for State, Local, and Indian Tribal Governments* (*Circular A-87*) requires that, for employees who are expected to work solely on a single federal grant program, charges for the employees' salaries and wages should be supported by at least semiannual certifications that the employees worked solely on that program for the period covered by the certification.

When employees work on multiple grant programs, a distribution of their salaries or wages should be supported by at least monthly personnel activity reports or equivalent documentation of actual time spent on the individual grant programs.

Circular A-87 also allows federal grant recipients to use budget estimates or other distribution percentages determined before the services are performed for interim accounting purposes, provided that the estimates or percentages are reasonable, costs charged are adjusted to actual activity at least quarterly, and estimates are revised to reflect changed circumstances.

What problem did the audit work identify?

GEO inappropriately charged employee personnel costs to the Weatherization and Energy grants based on predetermined time budgets instead of charging the programs based on the actual activity of each employee. Because GEO could not provide documentation for employees' actual activities, we were unable to determine the allowability of \$1,076,081¹ in personnel costs charged to the

Weatherization grant and \$1,058,984² in personnel costs charged to the Energy grant for Fiscal Year 2011.

Our audit revealed that GEO requires neither certifications of actual time spent nor quarterly comparisons of budgeted and actual time. While the program does monitor actual time worked, it does not maintain documentation to support actual time spent on each federal grant, such as personnel activity reports or other certifications.

Why did the problem occur?

GEO does not have policies and procedures in place to ensure that required certifications, personnel activity reports, or other equivalent documentation are maintained to support personnel costs charged to federal grants.

Why does this problem matter?

Lack of adequate controls over personnel costs increases the risk that GEO is not in compliance with federal grant requirements. This could result in potential federal sanctions and/or disallowances.

(CFDA Nos. 81.041, 81.042; State Energy Program, Weatherization Assistance for Low-Income Persons; Activities Allowed or Unallowed, Allowable Costs/Cost Principles. Classification of Finding: Significant Deficiency.)

¹Total known questioned costs:

CFDA No. 81.042: \$223,542

CFDA No. 81.042, American Recovery and Reinvestment Act: \$852,539

²Total known questioned costs:

CFDA No. 81.041: \$1,058,984

Recommendation No. 20:

The Governor's Energy Office (GEO) should develop and implement policies and procedures to ensure that personnel costs charged to federal grants are adequately supported by documentation such as required certifications, personnel activity reports, or other equivalent documentation. GEO should at least quarterly have employees, or someone with direct knowledge of employee activity, certify that actual time spent on the grant agrees to the percentage that was budgeted and charged to the grant. In addition, GEO should perform and document an evaluation of personnel costs charged to federal grants for Fiscal Year 2011 and make adjustments, as appropriate.

Office of the Governor Response:

Agree. Implementation date: April 2012.

GEO lacks a process to certify payroll. We note that, to date, the amount of personnel charged to the grant is under the federal Department of Energy's approved budget.

Effective April 1, 2012, GEO will revise its employee timesheet and implement a new timesheet process that will require each GEO employee to verify his or her personnel percentage allocations on a monthly basis to ensure that his or her time worked on a grant is appropriate to the budgeted allocations.

As part of this revised timesheet process, GEO will certify these personnel costs on a monthly basis and make the necessary accounting adjustments via a journal entry on a quarterly basis. GEO will make the first cost allocation adjustment (if needed) during the June 2012 close out and, at a minimum, every 3 months thereafter.

Subrecipient Monitoring

What was the purpose of the audit work?

The purpose of the audit work was to determine whether GEO complied with the federal Energy subrecipient monitoring requirements. GEO provided an Energy grant subaward to a private company to implement its rebate program, which provides rebates to residents for energy saving upgrades. The private company operates the program, including the website and call center. The private company determines residents' eligibility for a rebate, based on Energy criteria, and disburses funds to the residents. In addition, GEO provided Energy subawards to local governments for energy efficiency projects.

What audit work was performed and how were results measured?

The audit work included gaining an understanding of GEO's subrecipient monitoring procedures through a review of policies and procedures and discussions with staff. The federal Office of Management and Budget's *Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations* (*Circular A-133*) requires that pass-through entities monitor subrecipients' use of federal awards. This monitoring includes required reporting, site visits, regular contact, or other means to provide reasonable assurance that the subrecipients

administer federal awards in compliance with laws, regulations, and provisions of contracts or grant agreements and that performance goals are achieved.

In addition, at the time of the subaward, pass-through entities are required to identify to the subrecipient the applicable compliance requirements and the federal award information (i.e., the Catalog of Federal Domestic Assistance title and number; the award name and number, if the award is research and development; and the name of the federal awarding agency). For American Recovery and Reinvestment Act of 2009 (Recovery Act) subawards, pass-through entities must also identify to the subrecipient the amount of Recovery Act funds provided by the subaward and advise the subrecipient of the requirement to identify Recovery Act funds in the Schedule of Expenditures of Federal Awards and the Data Collection Form.

What problem did the audit work identify?

GEO did not adequately monitor its subrecipients for the federal Energy grant, as required. The private company to which GEO made the Energy subaward is responsible for compliance with Energy requirements, including those related to allowable costs and eligibility determination for those receiving rebates. To monitor the company, we noted GEO conducts site visits to the company to perform walkthroughs of processes to ensure compliance with the contract. In addition, GEO obtained and reviewed a report on the company's information technology controls. However, we noted that GEO did not test a sample of rebates made by the company to ensure compliance, including determining whether the company paid the proper rebate amounts. Tests of individual rebate transactions are necessary to comply with subrecipient monitoring requirements and to ensure that rebates are made to eligible residents.

In addition, GEO did not include the federal Catalog of Federal Domestic Assistance title and number in its subaward letters.

Why did the problem occur?

GEO did not have adequate policies and procedures in place to monitor the company responsible for managing the Energy rebate program. In addition, GEO's subaward grant agreement form does not include all federally required information.

Why does this problem matter?

GEO's failure to perform adequate subrecipient monitoring procedures could result in GEO's subrecipient using Energy funds for unallowable activities under the grant. In addition, failure to provide award information could result in errors

in subrecipients' Schedule of Expenditures of Federal Awards and a lack of understanding of relevant compliance requirements. Both of these conditions may expose the State to increased business risk and potential federal disallowances.

(CFDA No. 81.041, State Energy Program, Subrecipient Monitoring. Classification of Finding: Significant Deficiency.)

Recommendation No. 21:

The Governor's Energy Office (GEO) should adhere to subrecipient monitoring requirements for the federal State Energy Program grant. This should specifically include:

- a. Testing a sample of rebates granted at least annually to ensure that residents were eligible and the proper amount was paid.
- b. Revising its subaward grant agreement form to include all required information.

Office of the Governor Response:

Agree. Implementation date: June 2012.

- a. The GEO rebate program closed December 31, 2011. GEO will work with the rebate fulfillment vendor to attempt to go back and test individual rebate transactions to ensure that rebates were made to eligible residents before the close out of the rebate contract.
 - b. In Fiscal Year 2011, GEO became aware of the fact that the Catalog of Federal Domestic Assistance number was missing from GEO contracts and began adding the Catalog of Federal Domestic Assistance number to new contracts and purchase orders. GEO did not amend or replace any existing contracts to include the Catalog of Federal Domestic Assistance number. GEO will include Catalog of Federal Domestic Assistance number(s) in all its subaward grant agreements, including amended purchase orders and contracts.
-

Improving Documentation of Compliance with Suspension and Debarment Requirements of the State Energy Program

What was the purpose of the audit work?

The purpose of the audit work was to determine GEO's compliance with federal suspension and debarment requirements.

What audit work was performed and how were results measured?

The audit work included reviewing evidence that the Energy program verified that vendors and subrecipients receiving federal funds were not suspended, debarred, or otherwise excluded from receiving federal funds.

Federal regulations prohibit states from contracting with or making subawards using federal funds to parties that are suspended or debarred from receiving federal funds or whose principals are debarred or suspended from receiving federal funds. States are allowed to use one of the following three methods to ensure that contractors are not debarred or suspended: (1) checking the federal Excluded Parties List System maintained by the General Services Administration; (2) collecting a certification from the contractor that the contractor is not debarred or suspended; or (3) adding a clause or condition to the contract or award document stating that the contractor certifies, by admission of the contract, that neither it nor its principals are presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in the transaction by any federal department or agency. When GEO enters into a covered transaction in excess of \$25,000 with an entity, GEO must verify that the entity is not suspended or debarred or otherwise excluded.

What problem did the audit work identify?

For the vendors or subrecipients with which GEO had transactions in excess of \$25,000 during Fiscal Year 2011, GEO could not provide evidence that it verified the vendors or subrecipients were not suspended, debarred, or otherwise excluded. Specifically, GEO did not provide evidence showing that it checked the Excluded Parties List System, collected a certification from the vendors or subrecipients, or added a clause or condition to the contract or award document related to the covered transaction with the vendors or subrecipients.

Why did the problem occur?

GEO did not understand federal regulations related to suspension and debarment. As a result, GEO did not have sufficient wording in its grant agreement with its subrecipients to ensure that the entities were not suspended or debarred, nor did it collect a certification from its subrecipients that they were not debarred or suspended. Also, GEO did not check the Excluded Parties List System to ensure that the entities were not suspended or debarred.

Why does this problem matter?

Failure to perform procedures to ensure a vendor or subrecipient is not suspended or debarred could result in GEO giving federal Energy funds to an entity that is disallowed from receiving such funds, thereby exposing the State to increased business risk and potential federal disallowances.

(CFDA No. 81.041; State Energy Program; Procurement, Suspension, and Debarment; Classification of Finding: Significant Deficiency.)

Recommendation No. 22:

The Governor's Energy Office (GEO) should improve controls over the federal State Energy Program (Energy) to ensure it complies with federal suspension and debarment requirements under the Energy program. These controls should include updating subrecipient agreements to include language related to suspension and debarment requirements and keeping a schedule indicating that GEO staff have checked the vendors and subrecipients against the Excluded Parties List System.

Office of the Governor Response:

Agree. Implementation date: January 2012.

Effective January 1, 2012, GEO has implemented a process to document the information in the Excluded Parties List System website. GEO was aware of the Excluded Parties List System requirement and has been checking www.epls.gov based on the guidance provided in the FAQ section of the Excluded Parties List System website. However, GEO did not print certificates from the Excluded Parties List System to document that GEO conducted this review. GEO has not entered into contracts with federally excluded or debarred entities.

Weatherization Assistance Program Reporting

The Recovery Act requires grantees to submit quarterly Section 1512 reports including specific award information. Because the Section 1512 reports are submitted to the federal government by the Office of the State Controller, each department within the state receiving Recovery Act funds is required to prepare and review the information included in reports related to its awards and submit that information to the Office of the State Controller for inclusion in the statewide submission.

What was the purpose of the audit work?

The purpose of the audit work was to determine whether GEO has adequate internal controls in place over federal reporting requirements for Weatherization and to determine whether GEO is in compliance with federal reporting requirements.

What audit work was performed and how were results measured?

We discussed GEO's procedures related to federal reporting for the Weatherization program with GEO staff, assessed the adequacy of the internal controls GEO has in place over federal reporting, and determined GEO's compliance with the requirements during Fiscal Year 2011. We specifically reviewed two of four quarterly Recovery Act Section 1512 reports prepared and submitted to the federal government by GEO for the Weatherization program during Fiscal Year 2011. Section 1512 requires that recipients of Recovery Act funding report on use of the funding no later than the 10th day after the end of each calendar quarter. The reporting is aimed at providing transparency regarding the use of Recovery Act funds. The recipient reports are required to include the total amount of funds received and, of that amount, how much has been spent on projects and activities; a list of those projects and activities funded by name; and details on subawards and other payments.

In accordance with *Circular A-133*, "The auditee shall maintain internal control over federal programs that provides reasonable assurance that the auditee is managing federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its federal programs." An example of a typical internal control over federal reporting is a supervisory review of the report by an individual other than the preparer prior to submission.

What problem did the audit work identify?

We determined that GEO incorrectly reported the key data element of the award amount for the Weatherization program on its third and fourth quarter Fiscal Year 2011 Section 1512 reports. In our sample of two of four quarterly Section 1512 Reports for Weatherization, the award amount for one subaward was understated on the 3rd and 4th quarter reports by approximately \$261,000 and \$564,000, respectively.

Why did the problem occur?

GEO does not have adequate internal controls, including supervisory review, in place over Section 1512 reporting for the Weatherization program to ensure that accurate information is provided to the Office of the State Controller for inclusion in the statewide submission of the Section 1512 reports.

Why does this problem matter?

A lack of adequately designed internal controls over reporting increases the risk that GEO will submit inaccurate reports and that, as a result, GEO may not be in compliance with federal grant requirements for this program. Noncompliance with federal reporting requirements could result in federal sanctions.

(CFDA No. 81.042; Weatherization Assistance Program for Low-Income Persons; Reporting. Classification of Finding: Significant Deficiency.)

Recommendation No. 23:

The Governor's Energy Office (GEO) should develop and implement internal controls over Section 1512 reporting for the Weatherization Assistance Program to ensure that the reports are accurately prepared. These internal controls should include instituting a supervisory review process over the reports.

Office of the Governor Response:

Agree. Implementation date: March 31, 2012.

For the quarter ending March 31, 2012, GEO will develop and implement a process to ensure appropriate review and oversight of Section 1512 reporting for the Weatherization Assistance Program and ensure that the information is accurately reported.

Earmarking Requirements of the State Energy Program

What was the purpose of the audit work?

The purpose of the audit work was to determine whether GEO complied with the federal Energy program's earmarking, or spending, requirements.

What audit work was performed and how were results measured?

The audit work included determining whether GEO evaluated its compliance with earmarking requirements, which are outlined in federal regulations [State Energy Program, 10 C.F.R., pt. 420.18(b)]. These regulations require that GEO spend no more than 10 percent of its Recovery Act Energy grant for administrative expenses; no more than 50 percent for the purchase and installation of equipment and materials for energy efficiency and renewable energy; and no more than 20 percent for the purchase of office supplies, library materials, or other types of equipment purchases allowable under the grant.

What problem did the audit work identify?

GEO did not prepare and maintain documentation supporting its compliance with the Energy program's earmarking requirements. Although we, as part of our audit procedures, confirmed that GEO did not spend more than the maximum percentages for administrative expenses, equipment and materials, and office supplies, GEO did not monitor its spending against the earmarking requirements of the grant to ensure that it complied with federal requirements.

Why did the problem occur?

GEO does not have internal control procedures in place to ensure that it meets federal Energy program earmarking requirements. GEO should have procedures in place to ensure that it verifies that amounts recorded in the financial records meet the grant requirements, as listed above.

Why does this problem matter?

Failure to evaluate earmarking requirements could result in GEO using federal funds in excess of what is allowed, thereby exposing the State to federal disallowances.

(CFDA No. 81.041; State Energy Program; Matching, Level of Effort, Earmarking. Classification of Finding: Significant Deficiency.)

Recommendation No. 24:

The Governor's Energy Office (GEO) should improve internal controls over its administration of the federal State Energy Program to demonstrate compliance with the grant's earmarking requirements. This should include implementing procedures to prepare and maintain documentation to demonstrate compliance with grant spending requirements.

Office of the Governor Response:

Agree. Implementation date: June 2012.

GEO submitted its budget to the U.S. Department of Energy (DOE) based on the Funding Opportunity Announcement. The budget submitted to DOE included very detailed budget information, which was approved. GEO uses the grant module in the Colorado Financial Reporting System, the State's accounting system, which is set up based on the budget submitted to DOE. In addition to the above, GEO will implement a process to review on a quarterly basis its expenditures verifying and demonstrating compliance with the grant's earmarking requirements.

Department of Health Care Policy and Financing

Introduction

The Department of Health Care Policy and Financing (the Department) is the state agency responsible for developing financing plans and policy for publicly funded health care programs. The principal programs administered by the Department are the Medicaid program, which provides health services to eligible needy persons, and the federal Children's Health Insurance Program (CHIP), which is known in Colorado as the Children's Basic Health Plan (CBHP). CBHP furnishes subsidized health insurance for low-income children aged 18 years or younger who are not eligible for Medicaid. CBHP also subsidizes health insurance for low-income prenatal women who are not eligible for Medicaid. Please refer to the introduction in the Department of Health Care Policy and Financing chapter within Section II. Financial Statement Findings for additional background information.

As part of our Fiscal Year 2011 audit, we tested the Department's compliance with federal grant requirements for the following programs:

- Medicaid
- Children's Health Insurance Program

The results of our Fiscal Year 2011 audit identified errors resulting in recommendations for both of the programs tested. We identified and reported in this chapter a total of five material weaknesses, seven significant deficiencies, and one deficiency in internal control related to federal awards. The errors identified and audit recommendations for these programs are described in this chapter.

Medicaid and Children's Basic Health Plan Sample Testing Results

In Fiscal Year 2011, the Department provided eligible individuals with approximately \$4.9 billion in Medicaid benefits (CFDA Nos. 93.777 and 93.778), of which \$2.6 billion was federal funds and \$2.3 billion was state funds. Total federal expenditures included approximately \$396.2 million in American Recovery and Reinvestment Act funds for the Medicaid program. For the CBHP program (CFDA No. 93.767), the Department paid about \$195.5 million to providers on behalf of eligible beneficiaries, of which \$133.7 million was federal funds and

\$61.8 million was state funds. In Fiscal Year 2011, the average monthly caseload for Medicaid and CBHP increased by about 11 percent from Fiscal Year 2010. The table below summarizes the average monthly caseload over the past 3 fiscal years for each program.

Department of Health Care Policy and Financing Average Monthly Caseload Fiscal Years 2009 Through 2011		
Fiscal Year	Average Medicaid Monthly Caseload	Average Children's Basic Health Plan Monthly Caseload
2009	436,812	63,247
2010	498,189	70,286
2011	560,722	68,997
Source: Department of Health Care Policy and Financing reports to the Joint Budget Committee on medical services premiums expenditures and Medicaid caseloads for each fiscal year indicated above.		

The Department is responsible for ensuring that all expenditures under the Medicaid and CBHP programs are appropriate and that the State complies with federal and state program requirements. In Colorado, the responsibility for determining recipient eligibility for medical program benefits (i.e., eligibility for Medicaid and CBHP program benefits) is shared between local county and designated Medical Assistance (MA) eligibility sites and the State. For the Medicaid and CBHP programs, individuals and families apply for benefits at their local county departments of human/social services or at designated MA sites. The eligibility sites are responsible for administering the benefits application process, entering the required data for eligibility determination into the Colorado Benefits Management System (CBMS), and approving the eligibility determinations. The Department is responsible for supervising and monitoring the eligibility sites' administration of the Medicaid and CBHP programs. The Department is also responsible for ensuring that only eligible providers receive reimbursement for their costs of providing allowable services on behalf of eligible individuals.

The Department continued to implement several initiatives during Fiscal Year 2011 to help with administering and monitoring the Medicaid and CBHP programs. These initiatives include the Medical Eligibility Quality Improvement Plan, Intelligent Data Entry (CBMS Web), Colorado Program Eligibility and Application Kit, Colorado Eligibility Process Improvement Collaborative, and application overflow processing. The initiatives are described below.

- Medical Eligibility Quality Improvement Plan (MEQIP):** The Department's Monitoring and Quality Unit is directly responsible for the oversight of MEQIP. The plan provides the framework to communicate the Department's vision, objectives, and strategies; to collaborate with the

Department's partners; and to establish and provide a methodology to measure ongoing initiatives that improve access to Colorado's public health care insurance programs. MEQIP is designed to provide a formal ongoing process by which the counties and MA sites utilize objective measures to monitor and evaluate the quality of administrative eligibility activities. Currently, MEQIP is focused on supervisory reviews at counties and MA sites of data entry, case file documentation, and timely processing of applications. The results of these reviews are analyzed by the Department in order to provide training in these areas.

- **Intelligent Data Entry (CBMS Web):** This initiative was launched in April 2011 to simplify data entry for caseworkers by removing unnecessary fields and screens and only requiring entry of necessary information for the specific program applied for at a given time.
- **Colorado Program Eligibility and Application Kit (PEAK):** PEAK is a Web-based portal designed to provide individuals and community partners with a modern and easily accessible tool to apply for public assistance benefits. Applicants can apply for benefits online, and existing beneficiaries are able to report changes.
- **Colorado Eligibility Process Improvement Collaborative:** The Department was awarded a grant in order to contract with the Southern Institute on Children and Families Process Improvement Center (SICF) to lead eligibility processes and learning collaboratives. SICF began work with county teams to assist 15 counties in improving the efficiency, effectiveness, and quality of processes with a focus on eligibility services. SICF teaches executive leaders and front-line workers process improvement principles and guides them in the application of these principles for improving the timely processing of applications for medical programs.
- **Application Overflow Processing:** The Department offers additional resources to assist counties and MA sites with the increased number of applications submitted. This assistance is for counties and MA sites that request the assistance in processing applications. This process is only for applications that have not yet been worked or entered into CBMS, and is currently contracted out by the Department.

As part of the financial and compliance audit of the State, the Medicaid program is tested annually, and the CBHP program has been tested annually since Fiscal Year 2006. The table below summarizes our identified rates of internal control errors during the most current 5-year period from Fiscal Years 2007 through 2011, along with our assessment of the level of internal control weaknesses related to eligibility

determinations for the Medicaid and CBHP programs. Our eligibility sample testing conducted during the Fiscal Year 2011 audit is described later in this section.

Department of Health Care Policy and Financing Medicaid and Children's Basic Health Plan (CBHP) Programs Assessed Levels¹ of Internal Control Weakness and Associated Internal Control Error Rates Fiscal Years 2007 Through 2011				
Fiscal Year	Internal Control Weakness²		Internal Control Error	
	Level		Rate	
	Medicaid	CBHP	Medicaid	CBHP
2007	Material Weakness	Material Weakness	37%	10%
2008	Material Weakness	Material Weakness	48%	43%
2009	Material Weakness	Material Weakness	60%	45%
2010	Material Weakness	Material Weakness	43%	43%
2011	Material Weakness	Material Weakness	28%	77%
Source: Office of the State Auditor's analysis, as reported in the State of Colorado Statewide Single Audit Reports for Fiscal Years 2007 through 2011. ¹ Assessments determined and reported by the Office of the State Auditor as part of the audit of the Medicaid and CBHP programs. ² Severity of the level of control weakness includes (1) deficiency in internal control—least severe, (2) significant deficiency—more severe, and (3) material weakness—most severe.				

As indicated in the table above, the internal control error rate over the past 5 years for Medicaid has ranged from 28 percent to a high of 60 percent, and for CBHP has ranged from 10 percent to a high of 77 percent. Both programs have been deemed material weaknesses due to the high number of internal control exceptions identified during our audit.

During the Fiscal Year 2011 eligibility sample testing, we identified known questioned costs for the Medicaid program totaling \$44,446 and for the CBHP program totaling \$85,469.

Timely Processing of Medicaid and Children's Basic Health Plan Applications

To receive medical assistance in Colorado, including assistance provided through the Medicaid and CBHP programs, individuals and families may apply for benefits at their local county department of human/social services or at an MA site. An MA site is an eligibility determination site, other than a county, where individuals are able to apply for benefits. These counties and MA sites process eligibility by inputting the individual's and family's information into CBMS, which records the information, including the application submission date and the application processing date, and then shows the results of the eligibility determination.

According to federal and state regulations, the Department, which administers the Medicaid and CBHP programs, is required to ensure that the counties and MA sites process benefits applications for these programs within specific time frames. The Department also oversees the benefits redetermination process, which is a process counties and MA sites use to redetermine eligibility annually after the initial application period has expired.

As previously discussed in the introduction section of this chapter, the Department has continued to implement several initiatives and has provided training and technical assistance that specifically address issues with timely processing of applications.

What was the purpose of the audit work?

The purpose of the audit work was to test the Department's controls over counties' and MA sites' determination of eligibility for the Medicaid and CBHP programs and to assess the Department's compliance with federal regulations for processing time frames.

What audit work was performed and how were results measured?

We reviewed a sample of 60 Medicaid payments made between July 1, 2010, and June 30, 2011, and the associated case files, as well as case files for 60 CBHP beneficiaries who received benefits between July 1, 2010, and June 30, 2011, to determine whether the applications and redeterminations for benefits were processed timely and within federal guidelines. As part of reviewing the samples of case files, we reviewed 13 Medicaid and 40 CBHP applications, as well as 33 Medicaid and 21 CBHP redeterminations. Federal regulations (Timely Determination of Eligibility, 42 C.F.R., pt. 435.911) require that most Medicaid and CBHP applications be processed within 45 days. Long-term care disability Medicaid applications are to be processed within 90 days. Federal regulations (Periodic Redeterminations of Medicaid Eligibility, 42 C.F.R., pt. 435.916) also require the Department to redetermine an individual's eligibility at least every 12 months.

In addition, we reviewed the Department's *Exceeding Processing Guidelines* report, which is generated from CBMS and lists pending applications, but not redeterminations, that have not been processed and exceed the required federal processing time frames. We also reviewed the Department's *Timely Processing of Medical Applicant Determinations and Redeterminations Summary Report*. The Department began generating and using this report in Fiscal Year 2011. The report shows a summary of the total number of Medicaid and CBHP applications and redeterminations that were processed both within and in excess of federally

required time frames; this report does not show any unprocessed applications or redeterminations.

Our review also included determining the Department's progress in implementing our Fiscal Years 2008 through 2010 recommendations related to timely processing of applications for the Medicaid and CBHP programs.

What problem did the audit work identify?

The Department has continued to not meet the federally required processing time frames for Medicaid and CBHP cases. The table below provides a summary of the Department's Medicaid and CBHP pending applications that have not been processed and exceed the processing time frames as of July 2009, July 2010, and July 2011.

Department of Health Care Policy and Financing Medicaid and Children's Basic Health Plan Program Cases Exceeding 45-Day and 90-Day Processing Guidelines As of July 2009, 2010, and 2011¹			
Program	2009	2010	2011
Children's Basic Health Plan (CBHP)	3,273	6,649	13,993
Medicaid ²	1,289	2,620	4,593
Total CBHP and Medicaid Cases Exceeding 45-Day Processing Guidelines	4,562	9,269	18,586
Medicaid Long-Term Care Cases Exceeding 90-Day Processing Guidelines	353	557	333
Source: Office of the State Auditor's analysis of the Department of Health Care Policy and Financing's <i>Exceeding Processing Guidelines</i> report generated from the Colorado Benefits Management System. ¹ Reports from the Colorado Benefits Management System provided by the Department of Health Care Policy and Financing dated July 6, 2009; July 5, 2010; and July 4, 2011. ² Medicaid long-term care cases are not represented in this total.			

As shown in the table, total Medicaid and CBHP unprocessed cases exceeding the 45-day processing time frame increased by 9,317 (101 percent) from July 2010 to July 2011. Medicaid long-term care cases exceeding the 90-day processing time frame decreased by 224 (40 percent) cases during the same time period.

During Fiscal Year 2011, as discussed previously, the Department began using the *Timely Processing of Medical Applicant Determinations and Redeterminations Summary Report* that shows the monthly number of applications and redeterminations that were processed timely and untimely. The table below shows the details from this report for Fiscal Year 2011.

Department of Health Care Policy and Financing Medicaid and Children's Basic Health Plan Program Timely Processing of Medical Applicant Determination and Redetermination For the Fiscal Year Ended June 30, 2011¹			
	Exceeding Processing Guidelines	Total Processed	Percentage
Applications	111,437	396,592	28%
Redeterminations	358,670	742,222	48%
Total Number of Applications and Redeterminations	470,107	1,138,814	41%
Source: Office of the State Auditor's analysis of the Department of Health Care Policy and Financing's <i>Timely Processing of Medical Applicant Determinations and Redeterminations Summary Report</i> generated from the Colorado Benefits Management System.			
¹ Report from the Colorado Benefits Management System provided by the Department of Health Care Policy and Financing.			

Our sample testing in this area identified four (10 percent) out of the 40 CBHP applications tested in our sample that were processed 9 to 146 days beyond the 45-day requirement. In addition, we found three (14 percent) out of the 21 CBHP redeterminations tested in our sample that were processed 6 to 51 days beyond the ending date of the beneficiaries' prior eligibility periods. All of the Medicaid applications and redeterminations in our sample were processed within the required time frames.

We found that while the Department continues to work toward implementing its planned approach to improving timely application processing, it has not fully implemented our prior audit recommendation related to timely processing.

Why did the problem occur?

The Department reports that it continues to see an increase in case load for the Medicaid and CBHP programs due to the economic downturn. As noted in the introduction section, in Fiscal Year 2010, the caseload increased by about 14 percent compared to Fiscal Year 2009. In Fiscal Year 2011, the caseload increased by about 11 percent compared to Fiscal Year 2010. Although the Department continued to utilize its Application Overflow Unit, which processes Medicaid and/or CBHP eligibility applications for counties that request this assistance, during Fiscal Year 2011, the Department reported that this solution had not been sufficient to address the timely processing problems because the counties were not fully utilizing this assistance. The Application Overflow Unit is currently being utilized by the Department to process applications that have already exceeded the required time frames at the counties.

During Fiscal Year 2011, the Department continued working with 15 counties to identify changes in those counties' work processes and reported that this effort

would be completed in October 2011. The Department has also begun to utilize data from the Medical Eligibility Quality Improvement Project to identify the counties and MA sites at which training needs to be conducted and determine what training needs to be performed. However, the Department has not yet held these trainings.

Why does this problem matter?

Processing delays can prevent program applicants from receiving needed medical assistance for which they are eligible or, when redetermining eligibility is delayed, can cause a beneficiary to continue receiving benefits from Medicaid or CBHP that he or she is no longer eligible to receive.

(CFDA Nos. 93.767, 93.777, 93.778; Children's Health Insurance Program, Medicaid Cluster; Eligibility, Subrecipient Monitoring. Classification of Finding: Material Weakness.)

Recommendation No. 25:

The Department of Health Care Policy and Financing (the Department) should ensure that county departments of human/social services and Medical Assistance (MA) sites meet program processing time requirements for Medicaid and Children's Basic Health Plan (CBHP) eligibility by using Colorado Benefits Management System (CBMS) reports to identify counties that have the highest number of cases, including long-term care cases, that exceed processing guidelines, and by focusing the Department's resources, such as the Application Overflow Unit, on improving processing time frames at those counties and MA sites. The Department should use the monthly CBMS reports to measure the effectiveness of how these mechanisms are working and make adjustments accordingly.

Department of Health Care Policy and Financing Response:

Agree. Implementation date: Implemented.

In January 2011, the Department began utilizing a timely processing report for new applications and redeterminations that is provided to eligibility sites. Additionally, the Department provides another report containing cases that have not yet been processed or exceed processing time frames and that reflects cases that are pending. Through these reports, the Department identifies eligibility sites that have a high percentage of

untimely processing and refers these sites to the Application Overflow Unit or offers temporary staff assistance, as needed.

The Department implemented the Application Overflow Unit in Fiscal Year 2009 to assist eligibility sites with application processing and continues to offer this resource. For Fiscal Year 2011, the Application Overflow Unit received and processed 6,323 medical applications. In addition to this, the project assisted with processing eligibility for Eligible Needy Newborns. In the current Fiscal Year 2012, the Application Overflow Unit also started accepting and processing redeterminations. The Department plans to extend this project after the current fiscal year, but this is contingent upon funding.

The Department implemented improved controls over eligibility sites through the Medical Eligibility Quality Improvement Project in Fiscal Year 2009 and through the Colorado Eligibility Process Improvement Collaborative in Fiscal Year 2010, in compliance with the Office of the State Auditor's recommendations from all prior fiscal year reviews.

Provider Eligibility

The Department is responsible for ensuring that it manages federal programs in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its federal programs. For the Medicaid program, the Department should have controls in place to ensure that only eligible providers who meet applicable federal and state regulations participate in and receive funding through the program. For example, the Department should ensure that certain types of providers, such as doctors, nurses, hospitals, and nursing facilities, are currently licensed through the Department of Regulatory Agencies (DORA) or the Department of Public Health and Environment (DPHE), as appropriate. Providers are required to submit an application to the Department in order to apply for enrollment into the Medicaid program. The Department enters provider information into the Medicaid Management Information System (MMIS), which is the system that also processes payments for these providers.

What was the purpose of the audit work?

The purpose of our audit work was to determine whether the Department ensured that all providers enrolled in the Medicaid program during Fiscal Year 2011 were eligible to receive Medicaid payments.

What audit work was performed and how were results measured?

During our Fiscal Year 2011 audit, we reviewed a sample of 60 Medicaid providers and the Department's associated files for these providers to determine whether each provider was appropriately licensed through DORA or DPHE; each provider file contained current licensing information and provider participation documentation; and the appropriate and most current licensing information appeared in MMIS, including National Provider Identification (NPI) numbers. In addition, we reviewed each provider's application for Medicaid enrollment to ensure that the provider appropriately disclosed ownership and control, as well as criminal history, if appropriate.

According to the federal Office of Management and Budget's *Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations (Circular A-133)*, the Department is responsible for maintaining internal control over federal programs that provides reasonable assurance that the Department is managing federal awards in compliance with laws, regulations, and the provisions of contracts. This includes having controls in place to ensure that only eligible providers participate in and receive funding through the Colorado Medicaid program.

We also performed testing to determine the implementation status of our Fiscal Year 2010 audit recommendation that the Department improve its controls over eligibility of Medicaid providers. The Department partially agreed with our recommendation and stated that after a revision of federal rules was complete, it would develop a plan addressing issues related to provider licensure, NPI numbers, and provider participation agreements. The Department stated that it planned to implement this recommendation 3 months after the new federal rules were approved and had anticipated this occurring in March 2011. During Fiscal Year 2011, the Department provided a progress update and stated that it would implement our recommendation by September 2011.

What problem did the audit work identify?

During our Fiscal Year 2011 audit, we again identified problems related to the Department's internal controls over the determination of Medicaid provider eligibility. Specifically, we identified the following four errors:

- **Provider Licensing:** Current licensing information was not updated or included in MMIS for six (10 percent) of the providers we reviewed. We were, however, able to confirm through additional testing that all of these providers were licensed. In addition, we identified another two providers whose license information included in MMIS did not match information

provided on the DORA website. Only licensed providers should be receiving payments from the Department.

- **Provider Disclosures:** Twenty-five (42 percent) provider files were missing the required disclosures, did not have disclosures completed on the provider application, or did not contain the application with the disclosures. Federal regulations (Disclosure by Providers: Information on Person Convicted of Crimes, 42 C.F.R., pt. 455.106) require that a provider disclose the identity of any person who has an ownership or control interest in the provider or is an agent or managing employee of the provider, and complete a statement indicating whether any of the owners have been convicted of a criminal offense.
- **Provider Participation Agreements:** Three (5 percent) provider files did not contain the required provider participation agreement. Federal regulations (Required Provider Agreement, 42 C.F.R., pt. 431.107) require all providers to sign provider participation agreements before they are enrolled in the Medicaid program. The provider participation agreement requires compliance with state and federal regulations for the program and specifies the responsibilities of the Department and the provider. The agreement also allows for the billing of services and the payment of those services by the Department.
- **Providers No Longer Receiving Payment:** Six (10 percent) providers had at least one of the errors previously mentioned but did not receive payment during Fiscal Year 2011. Medicaid providers who are not in compliance with any regulations and are not eligible to receive payments should not be included in MMIS.

Why did the problem occur?

The Department indicated that some of the Medicaid providers' paperwork, such as provider participation agreements and applications, is missing due to the fact that the current fiscal agent for the Department was never provided with some paperwork by the prior fiscal agent. Furthermore, there is no process to identify and remove from MMIS those providers who are no longer eligible to receive claims because they are no longer in compliance with regulations.

Why does this problem matter?

By not instituting appropriate internal controls over the eligibility of Medicaid providers, the Department cannot ensure that Medicaid beneficiaries are receiving adequate care. In addition, the State could lose Medicaid funding by allowing unlicensed providers to bill and be paid for services under the Medicaid program.

(CFDA Nos. 93.777, 93.778; Medicaid Cluster; Allowable Costs/Cost Principles, Activities Allowed or Unallowed, Allowable Costs, Special Tests and Provisions. Classification of Finding: Material Weakness.)

Recommendation No. 26:

The Department of Health Care Policy and Financing (the Department) should improve its controls over eligibility of Medicaid providers to ensure that it complies with federal regulations. In addition, it should develop, implement, and document a process for removing providers from the Medicaid Management Information System providers who are no longer in compliance with provider eligibility requirements.

Department of Health Care Policy and Financing Response:

Agree. Implementation date: March 2016.

The Department is agreeing with the audit finding, as the Department needs to change provider enrollment and verification processes according to new federal regulations.

The Department agrees that verifying and maintaining current licenses, required disclosures on ownership, and signed provider agreements are important. The Department will make system and process changes to address these findings as part of its implementation of the Patient Protection and Affordable Care Act Provider Screening Rules and online provider enrollment capability. Based on the federal regulations, the Department must complete the revalidations process of all provider types by March 24, 2016.

Changes required by the federal regulations are extensive, and the Centers for Medicare & Medicaid Services (CMS) is providing guidance on implementation. The Department is reassessing its plan for implementation in light of recent clarifications from CMS (Center for Medicaid & CHIP Services Informational Bulletin of December 23, 2011) and the Department's procurement of the Medicaid Management Information System and fiscal agent services.

Income, Eligibility, and Verification System Compliance for the Medicaid Program and the Children's Basic Health Plan

The Income, Eligibility, and Verification System (IEVS) is the system that verifies earned and unearned income information used for eligibility determinations for Colorado medical assistance programs, such as Medicaid and CBHP. IEVS provides the State with applicants' income information from the Social Security Administration, the Internal Revenue Service, and the Colorado Department of Labor and Employment (DOLE). Through IEVS, these agencies' records are matched with the social security numbers of individuals applying for medical assistance programs. The purpose of the match is to verify earned and unearned income, as well as to identify instances in which applicants have potentially misstated their earned and unearned income. If any of the income-related data reported by an individual do not match the data in CBMS, the Department's information system that determines Medicaid and CBHP eligibility, an "IEVS hit" will be produced via a CBMS system alert. The alert is then returned to the county department of human/social services or MA site caseworker for research and resolution of the income discrepancy. The Department is responsible for ensuring that caseworkers follow federal regulations for the Medicaid program and state regulations for the CBHP program.

What was the purpose of the audit work?

The purpose of the audit work was to determine whether IEVS hits were researched and resolved by county or MA site caseworkers, as required by federal regulations for Medicaid and state regulations for CBHP.

What audit work was performed and how were results measured?

The audit work included reviewing a sample of 60 Medicaid payments made between July 1, 2010, and June 30, 2011, and the associated beneficiaries' case files and a sample of 60 CBHP beneficiaries who received benefits between July 1, 2010, and June 30, 2011, and the associated case files to determine whether IEVS hits were researched and resolved in CBMS.

Requirements for the Medicaid and CBHP programs are as follows:

- **Medicaid Program:** According to federal regulations (Use of Information, 42 C.F.R., pt. 435.952), within 45 days of receiving an IEVS hit, the Department must determine whether the information affects eligibility or the amount of Medicaid payments. In addition, the

Department's State Plan filed with the federal government states that the Department will "follow up" and reconcile IEVS hits.

- **CBHP Program:** Statute [Sections 25.5-8-109(4.5)(a)(I) and (II), C.R.S.] requires that caseworkers verify IEVS information annually or at the time of a beneficiary's application or reenrollment in the CBHP program.

In addition to performing the testwork noted above, we reviewed the Department's actions taken to implement our Fiscal Year 2010 recommendation related to researching and resolving IEVS data discrepancies for Medicaid and CBHP. This has been a recommendation since the Fiscal Year 2007 audit. Specifically, the recommendations included the following:

- **Medicaid Program:** We recommended that the Department ensure that all counties and MA sites address IEVS hits and resolve any discrepancies within 45 days, as required by federal regulations.
- **CBHP Program:** We recommended that all counties and MA sites have access to the IEVS data and research and resolve any discrepancies, as required by statute for the CBHP program.

In its response to our Fiscal Year 2010 recommendation, the Department agreed with the recommendation and stated that it planned to implement CBMS changes for IEVS that will permit county departments of human/social services and MA sites to verify income through IEVS as well as research and resolve any discrepancies, as required by federal regulations and statute.

What problem did the audit work identify?

We found that caseworkers continue to not address all IEVS hits for the Medicaid and CBHP programs. We specifically noted the following:

- **Medicaid Program:** In six (10 percent) of the 60 Medicaid case files in our sample, we found IEVS hits related to beneficiaries' earned income information from DOLE for which there was no evidence of appropriate follow up. For all six of these files, neither the case file nor CBMS contained any evidence that the county caseworker had researched and resolved the IEVS hits. These IEVS hits had no impact on eligibility determination.

In addition, we found three cases in our CBHP sample in which IEVS hits that impacted Medicaid eligibility had not been addressed. Although these hits were identified during our testing of CBHP case files, they affected Medicaid eligibility for the beneficiary for a period when either he or she

was receiving Medicaid benefits or other household members within the sampled case file were receiving Medicaid benefits. The hits on these case files resulted in known questioned costs totaling approximately \$25,125¹ for the Medicaid program.

- **CBHP Program:** In 30 (50 percent) of the 60 CBHP case files in our sample, we found IEVS hits related to beneficiaries' earned and unearned income information from DOLE and the Social Security Administration, respectively, for which there was no evidence of appropriate follow up. For all 30 of these case files, neither the case file nor CBMS contained any evidence that the county caseworker had researched and resolved the IEVS hits. In four cases, we determined that the differences affected the beneficiaries' eligibility for CBHP benefits, which resulted in known questioned costs totaling approximately \$45,231² for the CBHP program.

Why did the problem occur?

The Department has not implemented our prior year audit recommendations. During Fiscal Year 2011, the Department worked on system changes to CBMS to allow it to process all IEVS data discrepancies with no caseworker involvement; the Department reports that these system changes will be completed in Fiscal Year 2012. Further, the Department did not incorporate statutory IEVS requirements for the CBHP program into the CBHP State Plan or Department rules.

Why does this problem matter?

IEVS is designed to verify income as well as detect instances in which Medicaid and CBHP beneficiaries misreport earnings and receive medical assistance on the basis of incorrect or incomplete income information. If timely action is not taken on all IEVS hits, the Department increases its risk of providing benefits to ineligible individuals, paying incorrect benefits, and/or having payments disallowed by the federal government.

(CFDA Nos. 93.767, 93.777, 93.778; Children's Health Insurance Program, Medicaid Cluster; Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Eligibility, Subrecipient Monitoring. Classification of Finding: Material Weakness.)

¹ Total known Medicaid questioned costs of \$25,125: \$0 identified in the 60 payments selected; \$25,125 identified in payments outside of the 60.

² Total known CBHP questioned costs of \$45,231: \$5,446 identified in four of 60 cases reviewed; \$39,785 identified in other beneficiaries associated with the 60.

Recommendation No. 27:

The Department of Health Care Policy and Financing (the Department) should ensure that Income, Eligibility, and Verification System (IEVS) data discrepancies for the Medicaid and Children's Basic Health Plan (CBHP) programs are resolved. In addition, the Department should ensure that the method of resolving IEVS data discrepancies is incorporated into the State Plans and Department rules.

**Department of Health Care Policy and Financing
Response:**

Agree. Implementation dates: IEVS requirements in Department rules, Implemented; IEVS system change, August 2011; IEVS statutory implementation for CBHP: January 2012.

The Department agrees that IEVS data discrepancies weren't resolved during Fiscal Year 2011. The Department designed IEVS system changes during Fiscal Year 2011, and the actual system changes were implemented in August 2011.

The Department incorporated IEVS requirements within its Department rules, under Section 130.1.A.5, in April 2009. The Department is on schedule to submit this regulation to the federal Centers for Medicare & Medicaid Services (CMS) by January 2012 to incorporate IEVS requirements in the State Plan. The submission of this regulation to CMS does not necessarily mean that the regulations will be incorporated in the State Plan as of January 2012. This is contingent upon CMS review and approval.

Controls Over Eligibility Determinations

The Department is responsible for ensuring that Medicaid and CBHP payments are made only on behalf of eligible individuals. At the counties and MA sites, caseworkers enter applicant data into CBMS; these data are used to determine applicants' eligibility for program benefits. The eligibility data in CBMS feeds into MMIS, which pays providers for the services that beneficiaries receive.

What was the purpose of the audit work?

The purpose of the audit work was to test the Department's controls over the data in CBMS used to determine eligibility for the Medicaid and CBHP programs.

What audit work was performed and how were results measured?

We reviewed a sample of Medicaid payments made between July 1, 2010, and June 30, 2011, and the associated beneficiary case files, as well as 60 CBHP case files for beneficiaries who were enrolled in the program between July 1, 2010, and June 30, 2011, to determine whether eligibility was accurately determined for both programs.

Eligibility requirements for the Medicaid and CBHP programs are specified in federal regulations and Department rules. County and MA site caseworkers determine an applicant's eligibility for both programs based on the applicant's information input into CBMS, which processes that information. The Department is responsible for programming CBMS to ensure that it appropriately processes the data input by program caseworkers in accordance with federal and state Medicaid and CBHP requirements.

Our review also included determining the Department's progress in implementing our Fiscal Year 2010 recommendation related to the federal Deficit Reduction Act of 2005 (DRA) as it relates to the CBHP program. DRA requires that individuals who declare U.S. citizenship provide evidence of U.S. citizenship and identity when applying for medical assistance programs.

What problem did the audit work identify?

We identified several instances in which eligibility information was not processed appropriately by CBMS and in which information shown in CBMS did not appear to agree with Department rules, case file information, federal regulations, or other Department guidance. These instances are grouped within five overall areas and are discussed in more detail below.

- **Enrollment Fees:** We identified four CBHP beneficiaries for whom the required enrollment fee was not paid prior to the beneficiaries' enrollment in the CBHP program. Department rules require certain CBHP beneficiaries to pay an enrollment fee prior to enrollment in CBHP, and then annually once they are enrolled. If the required enrollment fee is not received with the application, the Department or its designee shall notify the applicant, and the application shall be denied if payment is not received by the enrollment date. The Department reported that the caseworker entered the eligibility data correctly into CBMS for these individuals, but CBMS appears to have a programming issue that did not show an

enrollment fee as having been required for these beneficiaries. The Department is investigating the cause of this issue. Since these individuals did not pay the enrollment fees, they were not eligible to receive CBHP benefits. This error resulted in known CBHP questioned costs of \$3,136¹.

- **Citizenship:** We noted five beneficiaries in our Medicaid sample whose citizenship status was verified through a computer interface, such as the Social Security Administration, but each beneficiary's CBMS file indicated that citizenship was verified with either a birth certificate or legal document. The Department stated that when CBMS interfaces with another system to verify citizenship, there is not an option in CBMS to select an interface as the source. The source of information used to verify beneficiaries' citizenship should be correctly stated in CBMS. Because all of these individuals were eligible for the Medicaid program, no known questioned costs were identified.

In addition, we noted one CBHP beneficiary who was denied Medicaid but then was improperly enrolled in CBHP even though DRA requirements were not met. An applicant is not eligible for either program if he or she does not meet DRA requirements. In another CBHP case, CBMS stated that citizenship was verified by a client statement, which is not an allowable method of verifying citizenship. These two errors resulted in \$3,415¹ in known CBHP questioned costs. The DRA errors noted in two (3 percent) of the 60 CBHP beneficiary cases reviewed indicate that the Department has not fully implemented our Fiscal Year 2010 audit recommendation to comply with DRA requirements by ensuring that applicants submit the required DRA documentation and maintain it in the case files.

- **Income Guidelines:** We noted two issues related to the income information provided to counties and MA sites in the Department's annual agency letter and the information that is programmed to display within CBMS.
 - In two Medicaid cases, the federal poverty threshold used to determine eligibility for Medicaid that was programmed in CBMS did not match the levels noted in the Department's agency letter for Fiscal Year 2011. The Department is investigating the cause of these issues.
 - In seven CBHP cases, the beneficiaries' required copayment amounts noted in CBMS did not match the amounts noted for the related eligibility category in the Department's agency letter. The Department reported that these errors occurred because CBMS appears to have a programming issue with the wrong copayment amounts for CBHP. Additionally, the Department stated that although the copayment

amounts in CBMS are incorrect, the CBHP providers do not use the copayment information from CBMS when CBHP beneficiaries are receiving services and paying the providers the copayments, if necessary.

No known questioned costs were identified with these issues.

- **Med Spans:** We noted one CBHP case in which the beneficiaries in the case had eligibility periods, or “med spans,” for both CBHP and Medicaid for the same time period. The med span in CBMS provides eligibility information to MMIS, which accepts claims on behalf of the beneficiaries for services received during this eligibility period. According to federal regulations [Targeted Low-Income Child, 42 C.F.R., pt. 457.310(2)(i)], a targeted low-income child must not be found eligible or potentially eligible for Medicaid under policies of the State Plan. A beneficiary should not have a med span indicating eligibility for both Medicaid and CBHP at the same time. According to Department staff, CBMS determined the beneficiary to be eligible for both programs but only enrolled him or her into CBHP. Department staff also reported that this appears to be a CBMS programming issue, but staff are further researching the cause of this error. This error resulted in a total of \$1,070¹ in known CBHP questioned costs.
- **Other System Issues:** We noted four additional issues during our sample testing for CBHP, as described below:
 - An individual was incorrectly enrolled in the CBHP program when he or she was eligible for Medicaid. The individual was incorrectly denied eligibility for the Supplemental Security Income (SSI) Medicaid program. The individual should have been eligible, because the case file showed the individual was currently receiving Social Security SSI benefits and, therefore, was eligible for SSI Medicaid benefits. Department rules [Section 8.100.6.C(1), 10 C.C.R., 2505-3] state that Medicaid benefits must be provided to individuals who are eligible for Social Security SSI benefits. According to the Department, CBMS is not programmed to identify an individual as eligible for the SSI Medicaid program if the individual is eligible for and receiving Social Security SSI benefits. This error resulted in \$8,796¹ in known CBHP questioned costs.
 - One individual who was denied Medicaid for not providing a social security number was incorrectly enrolled in the CBHP program. According to federal regulations [Application For and Enrollment in a Separate Child Health Program, 42 C.F.R., pt. 457.340(b)], the Department may require a social security number for CBHP applicants. According to the Department, CBMS incorrectly enrolls beneficiaries

into the CBHP program when they are denied Medicaid as a result of not providing social security numbers. This error resulted in \$2,049¹ in known CBHP questioned costs.

- For one CBHP case, the CBMS eligibility determination screen showed \$0 for net income but should have shown \$3,334, which was the amount reflected on the beneficiary's income documentation and entered by the caseworker into CBMS. Department staff reported that this appears to be a problem with the programming in CBMS, but staff are further investigating the cause of this issue. This error resulted in \$1,031¹ in known CBHP questioned costs.
- For one CBHP beneficiary, CBHP capitation payments were not made to providers on behalf of this individual during Fiscal Year 2011. Department staff reported that this appears to be a problem with the system, but they are further investigating the cause of this issue.

Why did the problem occur?

The Department has not ensured that, in all instances, CBMS is programmed to process eligibility data appropriately and in accordance with federal and state regulations. Specifically, CBMS is not programmed to automatically deny CBHP eligibility when Medicaid is denied due to an applicant's failure to meet DRA requirements, to allow for the source of verification of citizenship to display as a computer interface, to ensure that those eligible for Social Security SSI benefits are correctly enrolled in the SSI Medicaid program, or to deny eligibility for CBHP if a social security number is not provided.

Why does this problem matter?

Inaccurate processing of eligibility can result in caseworkers improperly denying or granting Medicaid or CBHP eligibility, which can cause payments on behalf of these individuals to be made in error. The federal government can disallow program expenditures that do not adhere to regulations, and the State would be required to bear the cost of these errors.

(CFDA Nos. 93.767, 93.777, 93.778; Children's Health Insurance Program, Medicaid Cluster; Activities Allowed or Unallowed; Allowable Costs/Cost Principles; Eligibility; Subrecipient Monitoring. Classification of Finding: Material Weakness.)

¹Total known CHIP questioned costs of \$19,497: \$17,959 identified in nine of 60 beneficiaries selected; \$1,538 identified in other beneficiaries associated with the 60.

Recommendation No. 28:

The Department of Health Care Policy and Financing (the Department) should ensure the accuracy of eligibility determination for the Medicaid and Children's Basic Health Plan (CBHP) programs by:

- a. Programming the Colorado Benefits Management System (CBMS) to meet federal and state Medicaid and CBHP program requirements in all instances. Specifically, the Department should ensure that CBMS appropriately denies eligibility for CBHP if Deficit Reduction Act requirements are not met, includes an option to note an interface as the source of citizenship verification, does not allow concurrent med spans to be present for a beneficiary for both Medicaid and CBHP, and allows eligibility for Medicaid if an individual is receiving Social Security benefits.
- b. Ensuring that the benefits paid for the individuals identified during the audit were paid through the correct program and recovering any payments, as appropriate.

**Department of Health Care Policy and Financing
Response:**

- a. Agree. Implementation date: Social Security Administration and Income, Eligibility, and Verification System (IEVS) interfaces, August 2011; Identify cause of system errors, June 2012.

The Department agrees to program CBMS to meet federal and state Medicaid and CBHP requirements and is researching the cause of these errors. The Department plans to have this completed by the end of June 2012. Once causes are identified, system changes will be implemented as needed by the Department's eligibility system contractor, Deloitte Consulting, LLP.

In August 2011, the Department implemented the Social Security Administration and IEVS interfaces within CBMS. With this interface implementation and any future ones, CBMS was programmed to note that verification was through an interface.

- b. Partially agree. Implementation date: Reclassify expenditures, March 2012; Reconciliation of capitation payments, June 2013.

The Department partially agrees with this recommendation. The Department has determined that only \$8,796 in claims will need to be reclassified. Reclassification of these expenditures into the correct accounting codes will be completed by the end of March 2012. The Department disagrees that recoveries of claims from services are appropriate in the instances in which the clients were found eligible as a result of a system failure and due to no fault of the client. The Department will not recover any claims from services associated with the findings in this component of the audit.

For any incorrect capitation payments made that were identified in this component of the audit, the Department's managed care contracts allow for recoupment of these payments from the managed care entity through a manual reconciliation process. These processes are conducted annually for Medicaid and monthly for CBHP and are typically complete within 6 to 24 months following the original eligibility period, depending on the program and Department resources. Capitation payments will be recovered through this process.

Other Health Insurance and the Children's Basic Health Plan Program

Individuals who apply for CBHP benefits at county departments of human/social services or MA sites are required to self-declare whether they carry any other health insurance, which includes whether they are receiving Medicaid or CBHP benefits in other states. If an individual reports having other insurance, the Department is required to oversee a process to determine whether the other insurance is considered "creditable coverage" under federal CBHP regulations and whether the individual is eligible to receive CBHP benefits. As part of this process, the county or MA site caseworker assesses whether the individual's insurance is creditable coverage, copies the individual's insurance card for the case file, and enters into CBMS the health insurance information. CBMS is programmed to deny CBHP eligibility when health insurance information is entered into the system. If an individual is determined eligible for CBHP and did not report health insurance coverage at the time of eligibility, and it comes to the attention of the Department, then the Department refers the case to the CBHP eligibility and enrollment vendor. For example, this can occur when the Health Maintenance Organizations that provide benefits to beneficiaries in CBHP ask the beneficiaries if they have other health insurance each time they receive services. The Department has contracted with a CBHP eligibility and enrollment vendor to research any information later reported to the Department, such as through the Health Maintenance Organizations, indicating that a beneficiary has other insurance coverage. If the

vendor confirms that the beneficiary has other health insurance, it enters the insurance information into CBMS, which will then deny eligibility, as appropriate.

What was the purpose of the audit work?

The purpose of the audit work was to assess the Department's monitoring of counties and MA sites to ensure that CBHP beneficiaries meet federal requirements related to creditable coverage.

What audit work was performed and how were results measured?

We reviewed a sample of 60 CBHP case files for beneficiaries who were enrolled in the program between July 1, 2010, and June 30, 2011, to determine whether the beneficiaries had reported creditable coverage and, if so, whether they had been appropriately denied CBHP benefits.

Under federal regulations (Targeted Low-Income Child, 42 C.F.R., pt. 457.310), individuals who have other health insurance are generally not eligible to receive health care benefits under CBHP. According to the Department's CBHP State Plan, "If the family reports creditable coverage (most group health plans and health insurance coverage), the child will be found ineligible." Therefore, if an individual reports other insurance coverage, the Department must oversee the process to determine whether the insurance is creditable under these requirements.

We also determined the implementation status of our prior audit recommendation to the Department related to creditable coverage. In our Fiscal Year 2009 audit, we recommended that the Department investigate and resolve all reports of other health insurance, deny benefits to or disenroll individuals found to have other creditable coverage, and recover any unallowable payments. The Department agreed with our recommendation and provided implementation dates ranging from January 2010 to January 2011. The Department stated at that time that it formalized the process for the CBHP eligibility and enrollment vendor to research other insurance reported to the Department, terminate CBHP benefits as appropriate, and document these steps in CBMS. The Department also stated that it would develop a listing of options to operationalize any recoveries of payments made to ineligible beneficiaries.

What problem did the audit work identify?

Eight beneficiaries—four (7 percent) beneficiaries in our sample, and four additional CBHP beneficiaries who were related to the individuals in our sample—had reported other health insurance but still received CBHP benefits during Fiscal Year 2011. The Department confirmed that the health insurance for three beneficiaries met the definition of creditable coverage and that, therefore, the beneficiaries were ineligible for CBHP benefits. In addition, we found that the

remaining five beneficiaries were improperly enrolled in CBHP when they were receiving Medicaid or CHIP benefits in other states. The errors associated with these eight beneficiaries resulted in total known questioned costs of about \$5,127¹.

Based on the results of our audit testwork, we determined that the Department has not fully implemented our prior audit recommendation in this area.

Why did the problem occur?

We identified the following three reasons these errors occurred:

- For five beneficiaries in our sample who reported that they were receiving out-of-state Medicaid or CHIP benefits, CBMS incorrectly approved CBHP benefits. CBMS is not currently programmed to deny CBHP eligibility if an individual reports having Medicaid or CHIP in another state.
- For two beneficiaries, the caseworkers had not input applicant-provided insurance information into CBMS; therefore, CBMS did not deny these individuals' eligibility for CBHP.
- For one beneficiary in our CBHP sample, the caseworker input applicant-provided insurance information into CBMS, but CBMS still allowed the beneficiary to be enrolled into CBHP. The Department is still investigating the cause for why CBMS did not deny CBHP eligibility for this individual.

Why does this problem matter?

Since state and federal funds for CBHP are limited, it is crucial for the Department to monitor eligibility-determination practices at eligibility sites to ensure that monies are spent appropriately for only those uninsured children and pregnant women who are eligible for services.

(CFDA No. 93.767; Children's Health Insurance Program; Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Eligibility, Subrecipient Monitoring. Classification of Finding: Material Weakness.)

¹Total known CHIP questioned costs of \$5,127: \$1,728 identified in four of 60 cases reviewed; \$3,399 identified for other beneficiaries associated with the 60.

Recommendation No. 29:

The Department of Health Care Policy and Financing (the Department) should ensure that requirements are met for the Children's Basic Health Plan (CBHP) program related to determining whether an individual has creditable coverage. In addition, the Department should ensure that the Colorado Benefits Management System (CBMS) is properly programmed to deny CBHP eligibility for individuals who are receiving Medicaid or Children's Health Insurance Program benefits in other states.

**Department of Health Care Policy and Financing
Response:**

Agree. Implementation date: Correction and disenrollment of one individual from CBHP, February 2012; Public Assistance Reporting Information System (PARIS) Implementation, Fiscal Year 2016, contingent upon funding and prioritization by the CBMS Executive Steering Committee.

The Department agrees with this recommendation. For the two errors that resulted from the lack of other health insurance information input into CBMS, these have been corrected and entered in accordingly. Eligibility was not affected in either instance.

For the one error that incorrectly enrolled an individual in the CBHP program, this is an isolated incident, and the Department does not feel that system changes are needed. The Department will correct this by disenrolling the individual accordingly. This will be corrected by the end of February 2012.

The Department agrees to deny CBHP eligibility for those receiving benefits in other states and plans to implement PARIS in CBMS as an automated process to meet this recommendation. The Department plans to implement this in Fiscal Year 2016, but system changes are contingent upon funding and prioritization by the CBMS Executive Steering Committee.

**Medicaid and Children's Basic Health Plan Case
File Documentation**

The Department's responsibilities include ensuring the adequacy of internal controls over case file documentation and monitoring these controls at the county departments of human/social services and MA sites. The Department ensures that the counties and MA sites are obtaining and maintaining sufficient supporting documentation to demonstrate that Medicaid and CBHP eligibility determinations

are appropriate and that medical assistance payments are made only on behalf of eligible individuals.

As previously discussed in the introduction section of this chapter, the Department continues to implement several initiatives and work on training, technical assistance, and supervisory reviews that specifically address issues with case file documentation.

What was the purpose of the audit work?

The purpose of the audit work was to assess the adequacy of the Department's monitoring of counties' and MA sites' controls over case file documentation maintained to support Medicaid and CBHP eligibility, and to determine the implementation status of our Fiscal Year 2010 recommendations.

What audit work was performed and how were results measured?

We reviewed a sample of 60 Medicaid payments made between July 1, 2010, and June 30, 2011, and the associated beneficiary case files, as well as 60 CBHP case files for beneficiaries who were enrolled in the program between July 1, 2010, and June 30, 2011, to determine whether the case files contained adequate information to support the beneficiaries' eligibility. We also reviewed eligibility determination information recorded in CBMS, because information in CBMS should be supported by documentation included in the case files.

According to federal regulations (Case Documentation, 42 C.F.R., pt. 435.913), the Department must obtain and maintain documentation to support a beneficiary's Medicaid eligibility determination. The Department delegates the responsibility for maintenance of the case file documentation to counties and MA sites and then monitors the counties and MA sites to ensure that they do so. Additionally, federal regulations (Documentation, 42 C.F.R., pt. 457.965) require case files for the CBHP program to contain "facts to support the State's determination of the applicant's eligibility." A case file contains eligibility information for each household. Therefore, Medicaid beneficiaries may be included in a case file with CBHP beneficiaries. For example, a child eligible for the CBHP program may have parents or siblings who receive Medicaid benefits. While performing our CBHP testwork, if we identified an error related to CBHP, we also determined whether Medicaid eligibility was affected. If so, we also identified a Medicaid eligibility error related to the CBHP sample.

In addition to performing the case file review, we also reviewed the Department's implementation status of our Fiscal Year 2010 recommendation related to case file documentation for both Medicaid and CBHP.

Specifically, we recommended that the Department improve controls over documentation in Medicaid and CBHP case files to support eligibility by monitoring counties and MA sites, requiring counties' and MA sites' reviews of case files to ensure consistency of information between the case files and CBMS, providing training to counties and MA sites, and enforcing supervisory reviews at counties and MA sites.

In its response, the Department agreed with the Fiscal Year 2010 recommendation and provided various implementation dates ranging from December 2010 to 2013. The Department indicated that it would implement a monitoring plan that would include the Medical Eligibility Quality Improvement Plan, which would play a major role in the Department's monitoring of counties and MA sites. By 2013, the Department plans to implement new interfaces in CBMS.

What problem did the audit work identify?

Our Fiscal Year 2011 audit revealed that the Department is not adequately monitoring counties and MA sites to ensure that case file documentation is obtained and maintained to support a beneficiary's Medicaid and CBHP eligibility determination.

Of the 60 Medicaid case files we reviewed during Fiscal Year 2011, three (5 percent) had at least one error in case file documentation. These errors resulted in a total of \$16,511¹ in known questioned costs. Additionally, insufficient documentation affected the eligibility of Medicaid beneficiaries within five associated CBHP case files. These errors resulted in a total of \$2,549¹ in known questioned costs.

Of the 60 CBHP case files we reviewed during Fiscal Year 2011, 10 (17 percent) contained at least one error in case file documentation. These errors resulted in a total of \$11,443² in known questioned costs.

Overall, we identified the following seven types of documentation errors related to the Medicaid and CBHP programs:

- **Missing and Partial Case Files:** The Department did not provide one CBHP case file selected for testing and provided only partial case files for another three cases. These errors resulted in a total of \$2,051¹ in Medicaid known questioned costs and \$9,899² in CBHP known questioned costs.
- **Proof of Identity and Citizenship:** DRA requires that individuals who declare U.S. citizenship provide evidence of U.S. citizenship and identity when applying for the Medicaid and CBHP programs. One Medicaid case

file lacked the birth certificate required for DRA compliance. Known Medicaid questioned costs associated with this error totaled \$4,947¹.

- **Proof of Income:** Department rules [Section 130.1(A)(1), 10 C.C.R., 2505-3] require verification of earned income for the family of CBHP beneficiaries, including current wage stubs. One CBHP case file did not contain documentation for income, even though CBMS indicated that check stubs for the household were received. Known CBHP questioned costs associated with these documentation errors totaled \$722².
- **Application/Redetermination:** One CBHP case file did not contain the required original application form that beneficiaries must complete in order to receive benefits. Additionally, two redetermination forms either did not have a signature or the signature pages were missing; therefore, we were unable to verify the beneficiaries' eligibility. Department rules [Section 8.100.3.A(2), 10 C.C.R., 2505-10] require persons applying for medical assistance to complete an application. Department rules [Section 110.1(E), 10 C.C.R. 2505-3] state that failure to complete an application, including a signature, for CBHP will result in the denial of eligibility. Known questioned costs associated with these documentation errors totaled \$1,320, including \$822² in CBHP costs and \$498¹ in Medicaid costs.

One Medicaid case file did not contain the redetermination documentation that is required for a beneficiary to continue to be eligible for Medicaid. This beneficiary was in the Old Age Pension program for Medicaid, and the Department stated that it relied on the redetermination completed by the Old Age Pension Financial program; however the case file did not include any documentation to show that the Department staff reviewed that redetermination information, as required by Department rules. For redetermining eligibility, Department rules [Section 8.100.3.Q(3), 10 C.C.R. 2505-10] state current eligibility requirements can be verified by reviewing information from another assistance program, verification system, and/or CBMS. As a result, we were unable to verify the beneficiaries' eligibility, and we identified \$11,564¹ in known Medicaid questioned costs.

- **Benefits in Other States:** In one CBHP case file for two individuals receiving Colorado Medicaid benefits during Fiscal Year 2011, CBMS indicated that beneficiaries in the household had been, but no longer were, receiving Medicaid and CBHP benefits in another state. However, there was no documentation in the case file that the individuals had ever received Medicaid and/or CBHP benefits from the other state.

- **Social Security Denial Letter:** One Medicaid case file did not contain the required Social Security Income denial letter, which is required for eligibility when applying for the Children's Home and Community-Based Services Medicaid Waiver Program. The Department subsequently provided the letter. Therefore, we did not identify known questioned costs related to this documentation error.
- **Other Documentation:** One CBHP case file did not contain the doctor statement needed to verify pregnancy. The Department subsequently provided the statement, so we did not identify known questioned costs associated with this documentation error.

We have identified issues with the Department's monitoring of case file documentation at the counties and MA sites for several years. The table below shows case file documentation error rates and known questioned costs for both Medicaid and CBHP that we identified in our current and prior two years' audits.

Department of Health Care Policy and Financing Medicaid and Children's Basic Health Plan Programs Case File Documentation Error Rates and Questioned Costs Fiscal Years 2009 through 2011						
	2009		2010		2011	
Federal Program	Error Rate	Known Questioned Costs	Error Rate	Known Questioned Costs	Error Rate	Known Questioned Costs
Medicaid	44%	\$370,100	14%	\$9,648	5%	\$19,060
CBHP	18%	\$16,651	8%	\$13,287	17%	\$11,443
Source: Fiscal Years 2009–2010 Statewide Single Audit Reports and Office of the State Auditor audit work completed at the Department for Fiscal Year 2011.						

Why did the problem occur?

Based on the results of our Fiscal Year 2011 audit, we determined that while the Department continues to work toward fully implementing our prior year audit recommendations related to its monitoring of counties' and MA sites' compliance with Medicaid and CBHP case file documentation requirements, it has not fully implemented its plans to do so.

Additionally, the Department stated that during Fiscal Year 2011 when the Department transitioned from its old CBHP eligibility and enrollment vendor to the new vendor, numerous case files were packed into boxes and stored at an offsite location. According to the Department, the four missing and partial case

files requested, and discussed previously, were at this offsite location. Because the boxes were not organized, the Department could not locate the requested files.

Why does this problem matter?

According to the Department, the Medicaid and CBHP programs have Fiscal Year 2011 expenditures totaling \$4.9 billion and \$195.5 million, respectively. Case file documentation errors can increase the risk that Medicaid and CBHP eligibility determinations are inaccurate or that individuals who are not eligible for Medicaid and/or CBHP receive benefits. Benefits should be paid only to those individuals who can provide documentation supporting eligibility for the Medicaid or CBHP programs.

(CFDA Nos. 93.767, 93.777, 93.778; Children's Health Insurance Program, Medicaid Cluster; Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Eligibility, Subrecipient Monitoring. Classification of Finding: Significant Deficiency.)

¹Total known Medicaid questioned costs of \$19,060: \$3,139 identified in two of 60 payments selected; \$15,921 identified in payments outside of the 60.

²Total known CHIP questioned costs of \$11,443: \$4,089 identified in eight of 60 cases reviewed; \$7,354 identified in other recipients associated with the 60.

Recommendation No. 30:

The Department of Health Care Policy and Financing (the Department) should ensure that adequate documentation to support beneficiary eligibility is maintained and accessible in Medicaid and Children's Basic Health Plan (CBHP) case files.

Department of Health Care Policy and Financing Response:

Partially agree. Implementation date: MEQIP: Implemented, CEPIC: Implemented, Trainings: Implemented, SSA and IEVS Interfaces: August 2011, EDMS request: November 2011.

The Department disagrees with the finding for Medicaid noted under "Application/Redetermination." This individual was receiving the Old Age Pension (OAP) Financial program; therefore, all OAP Financial rules

(Section 3.130.11) are followed for OAP Medical eligibility. A redetermination may be completed on a biannual (every 2 years) basis and may be conducted by interface. Since the redetermination was performed by interface verification, documentation is not required in the case file. This financial rule is in line with Medicaid redetermination rules requiring a redetermination once every 12 months and in accordance with Section 8.100.3.Q(3), 10 C.C.R. 2505-10.

The Department partially agrees with the remaining recommendation and has made tremendous improvements to maintain case file documentation and implement the Office of the State Auditor's recommendations. The Department implemented improved controls over eligibility sites through MEQIP in 2009, CEPIC in 2010, and ongoing annual trainings. The Department implemented the SSA and IEVS interfaces in August 2011 eliminating the need for case file documentation. The Department submitted in its November 1, 2011, budget request a request to fund an Electronic Document Management System.

Auditor's Addendum:

Department rules [Section 8.100.3.Q(3), 10 C.C.R. 2505-10] state current eligibility requirements can be verified by reviewing information from another assistance program, verifications system, and/or CBMS. For the beneficiary that was on the Old Age Pension program for Medicaid, the case file did not include any documentation to show that caseworkers reviewed the redetermination information from the Old Age Pension Financial program to redetermine the Medicaid eligibility, as required by Department rules.

Controls Over Data Input for Medicaid and Children's Basic Health Plan

Caseworkers at the counties and MA sites enter applicant-provided data into CBMS, and these data are used in making eligibility determinations. As previously discussed in the introduction section of this chapter, the Department continues to implement several initiatives and work on training, technical assistance, and supervisory reviews that specifically address issues with data input.

What was the purpose of the audit work?

The purpose of the audit work was to assess the adequacy of the Department's monitoring of eligibility sites' controls over data used to determine Medicaid and CBHP eligibility that are input into CBMS.

What audit work was performed and how were results measured?

The Department is responsible for ensuring the effectiveness of controls over the Medicaid and CBHP eligibility data in CBMS. Eligibility information contained in Medicaid and CBHP case files should be consistent with the information entered into CBMS.

We reviewed a sample of 60 Medicaid payments made between July 1, 2010, and June 30, 2011, and the associated beneficiary case files, as well as 60 CBHP case files for beneficiaries who were enrolled in the program between July 1, 2010, and June 30, 2011. Our review sought to determine whether the data supporting the beneficiaries' eligibility had been accurately entered into CBMS.

We also determined whether the Department implemented our Fiscal Year 2010 recommendation regarding controls over Medicaid data input and our Fiscal Year 2009 recommendation regarding controls over CBHP data input.

During our Fiscal Year 2010 audit, we recommended that the Department improve controls over Medicaid program eligibility determinations and data entry into CBMS by ensuring that counties and MA sites have in place effective supervisory reviews of CBMS data entry. The Department's controls should include ensuring that staff at eligibility sites compare case file data with CBMS data as part of the eligibility determination process; reviewing counties' and MA sites' data input and monitoring their supervisory reviews; and continuing to expand the Medicaid training and technical assistance provided to counties and MA sites, with an emphasis on improving data entry accuracy. In Fiscal Year 2009, we made the same recommendation to the Department regarding improving its controls over CBHP data entry.

The Department agreed with both the Fiscal Years 2009 and 2010 recommendations and provided various implementation dates ranging from December 2010 to 2013.

The Department's MEQIP plays a major role in its monitoring of counties and MA sites, because it is a tool for the Department to use in implementation of quality improvement for the State's medical eligibility processing. The Department's MEQIP specifically states that it will guide the Department in supplying the appropriate resources to trainings, tools, and communication, as demonstrated in the quarterly reports and information supplied by the counties and MA sites.

What problem did the audit work identify?

The Department continues to need to improve its monitoring of county departments of human/social services' and MA sites' data entry into CBMS for both the Medicaid and CBHP programs.

Of the 60 Medicaid case files reviewed during Fiscal Year 2011, four (7 percent) had at least one data entry error. No known questioned costs were identified during our review of Medicaid files.

Of the 60 CBHP case files reviewed during Fiscal Year 2011, five (8 percent) contained at least one data entry error. These errors resulted in a total of \$10,660¹ in known questioned costs.

Overall, we identified the following six types of data entry errors related to the Medicaid and CBHP programs:

- **Employment:** In one case, the caseworker did not enter the last day of employment for a beneficiary when this information was originally received. This caused the beneficiary to be improperly enrolled into the CBHP program when this individual should have been enrolled in the Medicaid program. We found that the caseworker input the ending date of employment a month after the information was received. This error resulted in \$10,053¹ of known CBHP questioned costs.
- **Health Insurance:** In two Medicaid cases, applicant-provided health insurance information that was included in the case file was not input into CBMS by the caseworker.
- **Citizenship:** In one Medicaid case, citizenship information was not consistent between CBMS and the case file. CBMS stated that citizenship was verified through "BIA Alaska Native Roll," an allowable citizenship document under federal regulations, but this document was not included in the case file. The case file contained a birth certificate; however, this information had not been entered into CBMS. Additionally, in one CBHP case, the beneficiary's eligibility determination based on citizenship was incorrectly entered into CBMS, which resulted in the beneficiary being incorrectly enrolled into CBHP instead of Medicaid. This error resulted in \$607¹ of known CBHP questioned costs. We did not identify any cases in which the beneficiary was not a U.S. citizen.
- **Income:** In two Medicaid and two CBHP cases, income was not entered or input correctly into CBMS. Eligibility was not affected for the Medicaid beneficiaries. However, CBHP eligibility was affected in one case (four

beneficiaries in the same household), although the error did not result in known questioned costs.

- **Date of Birth:** In one Medicaid case, the caseworker incorrectly entered the date of birth for the beneficiary's father. Eligibility was not affected with this error.
- **Application Date:** In one CBHP case, the caseworker incorrectly entered the application date. Eligibility was not affected by this data entry error.

Based on the deficiencies noted in our Fiscal Year 2011 audit, we determined that the Department did not fully implement our prior year audit recommendations related to its monitoring of eligibility sites' data entry of Medicaid and CBHP information into CBMS. Specifically, we found that while the Department continues to work toward fully implementing these recommendations, it has not fully implemented its plans to do so. Specifically, the Department has performed some training; however, it needs to improve its monitoring of supervisory reviews and accuracy of data entry at the counties and MA sites.

Why did the problem occur?

The Department has not fully implemented its monitoring plan, MEQIP. Specifically, the Department has not ensured that the counties and MA sites are correctly entering eligibility information into CBMS for Medicaid and CBHP eligibility and ensuring consistency between CBMS and the case files. In its monitoring plan, the Department requires counties and MA sites to perform eligibility reviews and report findings to the Department. Because the Department has not enforced its requirement for the counties and MA sites to consistently report these findings, as noted earlier, not all of the reports for Fiscal Year 2011 have been received. Specifically, 10 counties did not submit at least one of the required quarterly reports. Department staff report that they are still improving this process and stated they are working on enforcement methods to ensure the counties or MA sites submit the missing reports to the Department.

While the Department has provided training for staff at counties and MA sites, data entry errors continue to indicate a need for supervisory review and focused training related to data entry and eligibility requirements.

Why does this problem matter?

Data entry errors can increase the risk that eligibility determinations are inaccurate or that individuals who are not eligible receive benefits. Further, the federal government can disallow Medicaid and CBHP expenditures that do not adhere to program regulations and, as a result, the State would be required to bear the cost of

these errors. It should also be noted that CBHP has a reimbursement rate of 65 percent from the federal government, while the Medicaid program has reimbursement rates ranging from 56.88 to 61.59 percent for Fiscal Year 2011. In two of the cases discussed previously, we determined that the beneficiaries were enrolled in CBHP and, in both instances, they should have been enrolled in Medicaid. Therefore, the Department received a higher reimbursement from the federal government than it was entitled to for services provided to these individuals. In general, data entry errors compromise the integrity of the data in CBMS.

(CFDA Nos. 93.767, 93.777, 93.778; Children's Health Insurance Program, Medicaid Cluster; Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Eligibility, Subrecipient Monitoring. Classification of Finding: Significant Deficiency.)

¹Total known CHIP questioned costs of \$10,660: \$10,660 identified in two of 60 cases reviewed.

Recommendation No. 31:

The Department of Health Care Policy and Financing (the Department) should improve controls over Medicaid and Children's Basic Health Plan program eligibility determinations and data entry into the Colorado Benefits Management System. In addition, the Department should ensure that the data entry errors identified during this audit are corrected and reclassify expenditures, as appropriate.

Department of Health Care Policy and Financing Response:

Agree. Implementation date: March 2012.

The data entry errors identified during this audit have been corrected. The Department has determined that only \$10,053 in claims will need to be reclassified. Reclassification of these expenditures into the correct accounting codes will be completed by the end of March 2012.

The Department implemented improved controls over eligibility sites through the Medical Eligibility Quality Improvement Plan in 2009 and the Colorado Eligibility Process Improvement Collaborative in 2010, in compliance with the Office of the State Auditor's recommendations from all prior fiscal year reviews.

Errors will always exist in a process that requires manual and human intervention. This is true regardless of whether the errors impact eligibility or not. It is difficult for the Department to ensure 100 percent accuracy, especially when there are 73 different eligibility sites and more than 4,275 individual users of the Colorado Benefits Management System statewide.

Medicaid and Children's Basic Health Plan Termination of Benefits and Recovery of Payments

Caseworkers enter applicant data into CBMS, a system that was designed to improve the accuracy and timeliness of eligibility determinations and eligibility terminations. These data are used to determine applicants' eligibility for program benefits. The Department requires caseworkers to input all information that can impact eligibility, including information that can impact a beneficiary's past eligibility, into CBMS. For the Medicaid and CBHP programs, the eligibility data in CBMS feeds into MMIS, which pays providers for the services that beneficiaries receive.

What was the purpose of the audit work?

The purpose of the audit work was to verify the accuracy of Medicaid and CBHP program eligibility determinations and, when applicable, to verify that beneficiaries' ineligibility was determined timely and benefits were discontinued.

What audit work was performed and how were results measured?

We reviewed a sample of 60 Medicaid payments made between July 1, 2010, and June 30, 2011, and the associated beneficiary case files, as well as 60 CBHP case files for beneficiaries who were enrolled in the program between July 1, 2010, and June 30, 2011. We determined through our review whether beneficiaries were eligible and, if the individual became ineligible for the programs, whether the payment of benefits was discontinued in a timely manner after the eligibility period ended. Medicaid and CBHP benefits payments are allowed to be made to providers only for periods when individuals are eligible for the programs.

Federal regulations (Conditions Relating to Cost Sharing, 42 C.F.R., pts. 447.59 and 457.224) state that federal funding is not available for providers when the Department pays providers for services on behalf of individuals who are not eligible for the program.

What problem did the audit work identify?

We identified beneficiaries who were properly recorded in CBMS as being no longer eligible for benefits, but whose benefit payments continued to be paid through MMIS after the eligibility end date. Specifically, we identified three Medicaid beneficiaries and four CBHP beneficiaries whose eligibility had ended, but MMIS continued to pay claims on behalf of those beneficiaries. These errors resulted in a total of \$94¹ in Medicaid known questioned costs and \$2,196² in CBHP known questioned costs.

Why did the problem occur?

According to the Department, there is a lag of up to 3 business days between the termination of a beneficiary's eligibility in CBMS and the transfer of the termination notice to MMIS. Therefore, even though beneficiaries are deemed ineligible for benefits in CBMS, MMIS will continue to pay providers for claims submitted on behalf of those individuals until MMIS receives the updated eligibility information. This issue caused the payments to be made inappropriately on behalf of the three Medicaid beneficiaries in our sample whose eligibility had ended.

For the four CBHP beneficiaries, we found that caseworkers retroactively entered income and other eligibility information into CBMS as part of the eligibility process to determine whether those individuals met eligibility requirements for the previous eligibility periods that applied to this information. Using this new information, CBMS determined that the beneficiaries had not actually been eligible for benefits that had already been paid. Specifically, MMIS processed provider payments for—in one case—up to 252 days after the beneficiaries' actual eligibility end dates.

Why does this problem matter?

By not ensuring timely termination of program benefits, the Department is paying providers on behalf of Medicaid and CBHP beneficiaries who are ineligible for benefits.

When benefits are inappropriately paid to Medicaid and CBHP beneficiaries who are ineligible, the Department is required to recover these payments and repay the federal government for the federal portion of these inappropriate payments. By not recovering these funds from the providers, the federal government could require the Department to repay these funds. This would result in the State's General Fund paying the federal portion of these payments.

(CFDA Nos. 93.767, 93.777, 93.778; Children's Health Insurance Program, Medicaid Cluster; Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Eligibility, Subrecipient Monitoring. Classification of Finding: Significant Deficiency.)

¹Total known Medicaid questioned costs of \$94: \$94 identified in payments outside of the 60 payments selected.

²Total known CHIP questioned costs of \$2,196: \$139 identified in one of 60 cases reviewed; \$2,057 identified for other beneficiaries associated with the 60.

Recommendation No. 32:

The Department of Health Care Policy and Financing (the Department) should ensure the timely recovery of unallowable payments when Medicaid and Children's Basic Health Plan (CBHP) benefits are terminated when individuals become ineligible, as appropriate.

Department of Health Care Policy and Financing Response:

Partially agree. Implementation date: June 2013.

The Department partially agrees with this recommendation. Claims were paid during a period when the clients were found eligible for a medical program. When eligibility information was later provided by a client and/or the worker updated the information in Colorado Benefits Management System late, these changes and updates retrospectively corrected the information, and clients became ineligible as initially established. The Department disagrees that recoveries of claims from services are appropriate in these instances. If these errors were a result of client or provider fraud, then recoveries would be valid and the established recovery process would take place. Since none of these errors resulted from client or provider fraud, the Department will not recover any claims from services payments identified in this finding.

For any incorrect capitation payments made that were identified in this component of the audit, the Department's managed care contracts allow for recoupment of these payments from the managed care entity through a manual reconciliation process. These processes are conducted annually for Medicaid and monthly for CBHP, and are typically complete within 6 to 24

months following the original eligibility period, depending on the program and Department resources.

Monitoring of Health and Safety Surveys and Certifications

The Department has overall responsibility for ensuring that all medical providers receiving Medicaid funding comply with regulatory health and safety standards. The Department has an interagency agreement with DPHE to conduct health and safety inspections, or surveys, and to recommend certifications for all nursing facilities, intermediate care facilities for the mentally retarded (ICF/MRs), and hospitals providing nursing facility services.

What was the purpose of the audit work?

The purpose of the audit work was to assess the Department's monitoring of DPHE's health and safety surveys for nursing facilities, ICF/MRs, and hospitals that provide nursing facility services that receive Medicaid reimbursement.

What audit work was performed and how were results measured?

The audit work included reviewing the Department's procedures for monitoring the health and safety surveys conducted by DPHE. We also reviewed provider files maintained by the Department for a sample of 40 facilities—35 nursing facilities, two ICF/MRs, and three hospitals—to determine whether the Department maintained documentation to show it was monitoring whether the facilities have been surveyed within prescribed time frames and recommended for certification by DPHE. We also reviewed the Department's database to ensure these survey dates were maintained in the database and reviewed as required by the Department's procedures.

The prescribed time frames for conducting the surveys are described in federal regulations as follows:

- Nursing facilities must be surveyed every 15 months (Survey Frequency, 42 C.F.R., pt. 488.308).
- ICF/MRs must be surveyed every 12 months (Certification Period for ICF/MR: General Provisions, 42 C.F.R., pt. 442.109).

In addition, for hospitals providing nursing facility services, the prescribed time frames for conducting surveys are every 18 to 36 months, as described in the Joint

Commission's Accreditation Guide for Critical Access Hospitals. The Joint Commission is the national accreditation organization approved by the federal Centers for Medicare & Medicaid Services (CMS) to conduct certification surveys. According to CMS's State Operations Manual, hospitals providing nursing facility services should be recertified by DPHE on a schedule consistent with the Joint Commission's accreditation intervals.

The Department's procedures indicate that the survey dates will be maintained in the Department's database and reviewed quarterly to identify any facilities that DPHE has not surveyed within the required time frames. If any facility has not been surveyed within the required time frame, the Department will follow up with DPHE to verify that a survey is underway for the facility and to determine the status of the survey.

We also reviewed the Department's actions taken to fully implement our Fiscal Year 2008 audit recommendation related to the Department's oversight of certifications required for nursing facilities and ICF/MRs. In its response, the Department agreed with the recommendation to improve its oversight of certifications for facilities by maintaining documentation from DPHE on the certifications for these facilities. In addition, the Department stated that in early Fiscal Year 2009, it had added to its existing database a field showing the date of the most recent DPHE survey and certification recommendation. During our follow up on this recommendation in our Fiscal Year 2010 audit, we found the Department had only partially implemented this recommendation because the Department's database had not been fully updated with dates for all facilities, and it had not obtained the documentation from DPHE for all facilities.

What problem did the audit work identify?

Based on our Fiscal Year 2011 audit testwork, we determined that the Department is not consistently following its procedures to monitor survey and certification requirements under the Medicaid program. First, we identified four (10 percent) of 40 facilities for which the Department did not provide copies of documentation from DPHE showing the survey and certification dates for the facilities; however, we confirmed through review of documentation subsequently provided by the Department or through DPHE's website that all facilities had a current survey completed. Second, we found that for 12 (30 percent) of 40 facilities, the Department either did not add or did not update the survey and certification dates in its database.

During our review of the Department's database, we also noted that the dates input by Department staff into the database are the dates DPHE recommends the facility for certification rather than the date of the survey. In order for the Department to monitor DPHE's compliance with conducting surveys within prescribed time

frames, the Department should ensure that the date input into the database is the survey date itself.

The results of our Fiscal Year 2011 audit indicate that the Department has not fully addressed our prior year recommendation in this area.

Why did the problem occur?

During Fiscal Year 2011, the Department experienced staff turnover in the position that is responsible for monitoring nursing facilities, ICF/MRs, and hospitals that provide nursing facility services. The Department has not provided instruction or training to the new staff in this position on how the staff is to monitor Medicaid survey and certification requirements for all of these facilities. Additionally, there was no supervisory review in place to ensure that staff followed the Department's procedures for monitoring.

In addition, the Department does not have procedures established to indicate the date that must be input into the database that will be used to monitor compliance with Medicaid survey and certification requirements for nursing facilities, ICF/MRs, and hospitals.

Why does this problem matter?

The Department cannot ensure that Medicaid nursing facilities, ICF/MRs, and hospitals that provide nursing facility services continue to meet required health and safety standards for providing care to Medicaid beneficiaries. The Department also increases its risk of providing Medicaid funding to ineligible facilities.

(CFDA Nos. 93.777, 93.778; Medicaid Cluster; Special Tests and Provisions.
Classification of Finding: Significant Deficiency.)

Recommendation No. 33:

The Department of Health Care Policy and Financing (the Department) should improve its oversight of surveys and certifications required under the Medicaid program for nursing facilities, intermediate care facilities for the mentally retarded (ICF/MRs), and hospitals that provide nursing facility services by:

- a. Providing appropriate procedural training to staff responsible for monitoring nursing facilities, ICF/MRs, and hospitals that provide nursing facility services.

- b. Ensuring that a supervisory review is in place that verifies staff follow the Department's procedures for monitoring nursing facilities, ICF/MRs, and hospitals that provide nursing facility services.
- c. Developing and implementing procedures to indicate the dates the Department will input into its database and use for monitoring the required time frames for surveys conducted by the Department of Public Health and Environment.

Department of Health Care Policy and Financing Response:

Agree. Implementation date: July 2012.

- a. During Fiscal Year 2010, the Operations Manager for the Long-Term Care Benefits Division (LTCBD) created a procedure for the monitoring of long-term care institutional facility licensure and certification. The procedure provides staff operational guidance to ensure that survey time frames have been met, requirements for licensure and certification (according to the Colorado Department of Public Health and Environment rules and regulations) have been fulfilled, and Medicaid provider enrollment certification requirements have been met.

In Fiscal Year 2011, the LTCBD Director began meeting regularly with staff to discuss training needs and ongoing issues related to the licensure and certification monitoring process. As a result of the meetings, a cross-team process was created, devoting three employees to monitoring the licensure and certification of long-term facilities. Each cross-team member receives training on individual operational tasks and serves to ensure that all operational tasks related to the licensure and certification processes are completed timely and adhere to federal and state policies. For Fiscal Year 2012, the Department plans on improving its monitoring process for licensure and certification and will establish procedural staff training to reflect the improved processes.

- b. The Department's LTCBD Director regularly reviews and verifies that proper operational procedures for nursing facilities, ICF/MRs, and hospitals providing nursing facility services have been followed. In Fiscal Year 2011, the LTCBD Director began weekly meetings with staff to discuss ongoing long-term care issues, including tasks related to the monitoring of licensure and certification for long-term care facilities. The meetings address staff training needs, job duties that

require completion, resources needed to complete job duties, and verification of completed tasks.

In Fiscal Year 2012, the Department intends to hire a manager to oversee the operational procedures of the LTCBD, which would supplement the supervisory oversight currently being implemented.

- c. In Fiscal Year 2009, the Department began developing procedures to address deficiencies related to the process of monitoring licensure and certification of long-term care facilities. The Department monitors the licensure and certification of ICF/MRs by:
 1. Maintaining a database that tracks Department of Public Health and Environment (DPHE) survey certification and transmittals (C&T).
 2. Monitoring and updating the database monthly with survey dates.
 3. Reviewing C&T, once received, to ensure compliance with policy and procedures.
 4. Certifying the facility for Medicaid enrollment.
 5. Filing a paper copy of the C&T for recordkeeping.

In Fiscal Year 2012, the Department will improve its monitoring process by standardizing processes for all long-term care facilities. It also plans on attending monthly meetings at DPHE to review facilities in need of surveys (to be tracked by running a query from the C&T database).

In addition, the Department's Long-Term Benefits Programs Operations Manager will review monthly status reports on long-term care facility licensure and certification to ensure that the monitoring process is being followed by the Department.

Medicaid Management Information System Edits

MMIS is owned by the Department but is managed and operated by Affiliated Computer Services, Inc. (ACS), the Department's fiscal agent. MMIS includes controls, such as automated claims edits, to help ensure that all claims submitted by providers represent Medicaid-allowable services and are in compliance with

state and federal Medicaid laws and regulations. For example, an edit can be programmed to match a service code that requires a prior authorization to be approved by the Department to a claim for service to allow or stop a claim from being paid. In some cases, system edits place certain types of claims on hold for manual processing by ACS staff. When processing such claims, staff are required by the Department to follow the ACS “resolution text,” a step-by-step guide that contains instructions for either approving or denying a manually processed claim.

What was the purpose of the audit work?

The purpose of our audit work was to determine whether the Department had implemented our Fiscal Years 2009 and 2010 audit recommendation to improve controls over Medicaid occupational and physical therapy claim payments processed through MMIS. Specifically, we recommended that the Department provide training to employees who manually process claims and that the Department research and resolve claims containing provider numbers for billing purposes that do not match the pre-approved provider numbers on the prior authorization requests.

What audit work was performed and how were results measured?

The Department is responsible for having controls in place to ensure that claim payments, including those made for occupational and physical therapy services, are accurately processed through MMIS. We reviewed the Department’s actions taken to implement our prior year audit recommendation related to occupational and physical therapy claims. In its response to our Fiscal Year 2010 recommendation, which updated the response associated with the 2009 recommendation, the Department agreed with the recommendation and stated that it would (1) continue to provide training to claims processing staff, (2) research the discrepancies noted in the audit and determine appropriate resolutions dependent upon the severity of the problems and other priorities, and (3) begin recovering all erroneous payments for occupational and physical therapy services identified through our audit.

Based on the Department’s response, our testwork included reviewing the Department’s progress in implementing our prior year recommendation, including obtaining training information, determining the results of the Department research and resolutions for occupational and physical therapy claims problems identified in the audit, and determining if overpayments had been appropriately identified and recovered.

What problem did the audit work identify?

Problems have been identified with the adequacy of the Department's controls to ensure that claim payments for occupational and physical therapy claims are processed appropriately through MMIS. We determined that the Department has not implemented our Fiscal Years 2009 and 2010 audit recommendations. Specifically, the Department started to recover overpayments from only one provider during Fiscal Year 2011, did not complete the reviews of other problematic claims identified in the prior years' audits, or conduct formal trainings or maintain documentation of one-on-one trainings or staff meeting trainings.

Why did the problem occur?

The Department has not established adequate controls over Medicaid occupational and physical therapy claim payments. Specifically:

- The Department has not completed researching discrepancies related to provider numbers on paid claims that do not match the provider numbers on prior authorization requests identified through our Fiscal Year 2010 audit that are electronically processed through MMIS. The Department stated that it plans to complete this research in September 2011.
- The Department started to recover claims from only one provider during Fiscal Year 2011. The Department recovered \$1,250 out of \$7,500 that was identified as total overpayments from this provider. The Department expects to recover the remaining funds during Fiscal Year 2012. The Department has not completed its review of other problematic claims identified in the Fiscal Year 2010 audit and plans to begin this review in July 2011.
- The Department stated that it conducted one-on-one training and held staff meetings that included information on claims processing for occupational and physical therapy services, but it did not document the one-on-one training or provide formal trainings to staff.

Why does this problem matter?

It is essential that the high volume of claims processed and paid through MMIS comply with Department policy so that only valid and authorized occupational and physical therapy claims are paid. In addition, without controls to ensure that the provider who submits a request for prior authorization is the same provider billing for the claim, the Department cannot ensure that payments are made to the correct provider.

(CFDA Nos. 93.777, 93.778; Medicaid Cluster; Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Eligibility. Classification of Finding: Significant Deficiency.)

Recommendation No. 34:

The Department of Health Care Policy and Financing (the Department) should improve controls over the manual processing of Medicaid occupational and physical therapy claims to ensure that these claims are processed appropriately.

Department of Health Care Policy and Financing Response:

Agree. Implementation date: January 2012.

The Department completed the research of the claims for which the billing provider number on the claim and on the prior authorization did not match. As a result, in September 2011 an update was made to the claims adjudication instructions for these types of claims. In January 2012, training was provided again to staff regarding occupational and physical therapy services. Evidence of this training has been submitted.

As a direct result of the Office of the State Auditor's audit, the Department launched a targeted look at occupational therapists and identified two occupational therapists who were submitting claims when they did not have the required licensure. Those occupational therapists were sent to the Medicaid Fraud Control Unit for investigation. While further analyzing occupational therapists' claims, another occupational therapist was identified as having billed more than 24 hours of service per day and was referred to the fraud unit. In addition to the fraud detection, the Department worked closely with the claims processing staff to ensure that edits were engaged to prevent an excess of physical, occupational, and speech therapies limited units from paying.

Medical Claims Processing

The Department reimburses providers, including medical providers and providers of medical equipment, for claims submitted to the Department for services provided to beneficiaries determined eligible for one of the programs, such as Medicaid or CBHP. The Department processes these claims through MMIS, which is programmed to determine whether claims are allowable for payment based on

certain requirements specified in federal and state rules and regulations. Some of these claims can include claims for medical equipment and repairs to this equipment. In addition, individuals can be eligible for both Medicare and Medicaid services, and Medicaid will pay for claims for medical services using the Lower of Pricing methodology that is specified in the State Plan. If a claim meets these requirements and is deemed allowable for payment, the information from MMIS is uploaded to the State's accounting system, the Colorado Financial Reporting System (COFRS), for payment to the provider.

What was the purpose of the audit work?

The purpose of the audit work was to determine whether the Department had implemented our Fiscal Year 2010 recommendation to improve controls over the processing of medical claims for the Medicaid program.

What audit work was performed and how were results measured?

The Department is responsible for having controls in place to ensure that claim payments are accurately processed through MMIS. Specifically our prior year audit work looked at the following areas:

Medical Equipment: Federal regulations [Section 447.201(b), 42 C.F.R.] require states to describe in their State Plans "the policy and the methods to be used in setting payment methods for each type of service included in the State's Medicaid program." This includes medical equipment repairs.

Lower of Pricing: State law requires the Department to establish rules for the payment to providers for clients who are eligible for both Medicaid and Medicare. The Medicaid State Plan that is submitted to the federal government specifies that a Medicaid claim for an individual who is eligible for both Medicare and Medicaid shall be paid the lower of two calculations: (1) the Medicaid rate minus the Medicare payment, which should be paid before Medicaid claims are processed, or (2) the sum of the Medicare co-insurance and deductible. This requirement is referred to as Lower of Pricing. The Medicaid State Plan does not identify exclusions from this payment methodology.

Filing Deadlines: Federal regulations state the Department must require all Medicaid providers to submit claims to the Department no later than 12 months from the date of service. Department rules require providers to submit all claims to the Department within 120 days or 365 days, if delayed by third-party insurers, of the date the services were provided in order for the claim to be paid by the Department. Providers are required to submit documentation to the Department to support the claims being submitted beyond 120 days for payment from the Department.

Specifically, we recommended the Department establish a pricing method for equipment repairs, complete its review of claims that are exempt from Lower of Pricing and modify and obtain approval for any necessary changes to the State Plan and Department rules. Based on a claim paid 54 days past the filing deadline, we also recommended that the Department deny claims that are not filed timely in accordance with state regulations.

We reviewed the Department's actions taken to implement our prior year audit recommendation related to the specific processing of medical claims, as previously noted. In its response to the Fiscal Year 2010 recommendation, the Department stated that it would (1) submit an amendment to the Medicaid State Plan to clarify the pricing method and modify state rules to add the pricing method for both parts and labor for durable medical equipment modifications and repairs; (2) no longer allow any exemptions from Lower of Pricing and, therefore, make no changes to the Medicaid State Plan or state rules; and (3) research the claim noted in the prior audit recommendation to determine appropriate actions to take and review and update the process for handling claims submitted outside normal timely filing.

Our Fiscal Year 2011 testwork included reviewing the Department's progress in implementing our prior year recommendation, including obtaining any applicable changes to the State Plan and Department rules, verifying the ending of the listing of codes that were exempt from Lower of Pricing, and determining the results of the Department research and resolutions of the claim problem identified in the audit.

What problem did the audit work identify?

We determined during our Fiscal Year 2011 audit that the Department has not implemented our Fiscal Year 2010 audit recommendation. Specifically, the Department has not clarified the pricing method for medical equipment repairs, continued the exemption for Lower of Pricing, or implemented a process for handling claims that are not filed within established deadlines.

Why did the problem occur?

Medical Equipment: The Department determined that it was not necessary to amend the State Plan to clarify the pricing method for durable medical equipment modifications and repairs; however, the Department has not yet revised state rules related to this issue.

Lower of Pricing: The Department has identified certain types of procedures as being exempt from the Lower of Pricing requirements; however, these exemptions are not documented in the Medicaid State Plan or in Department rules. In addition, the Department determined that it could not end date the listing of MMIS codes

that were exempt from Lower of Pricing because of payment issues associated with the coding. The Department plans to correct this issue in Fiscal Year 2012.

Filing Deadlines: The Department has not completed its review of the problematic claim noted in the prior audit, so it has not identified a process for handling claims that are not filed within established deadlines.

Why does this problem matter?

The Department is responsible for having adequate controls in place over medical claims processing to ensure that claims are paid in accordance with the federally approved Medicaid State Plan, federal regulations, and Department rules. Payments that are not made in accordance with these requirements could be subject to federal disallowances and recoveries from the State.

(CFDA Nos. 93.777, 93.778; Medicaid Cluster; Allowable Costs/Cost Principles. Classification of Finding: Significant Deficiency.)

Recommendation No. 35:

The Department of Health Care Policy and Financing (the Department) should improve controls over the processing of medical claims for the Medicaid program by:

- a. Seeking approval from the State Medical Board on state rules on the establishment of the pricing method for equipment repairs.
- b. Modifying the Medicaid State Plan and Department rules, as necessary, to include the exemptions from Lower of Pricing and submitting the State Plan modifications to the federal government for approval.
- c. Denying claims that are not in accordance with state regulations on timely filing requirements. In addition, clarifying provider guidance when claims extend beyond timely filing deadlines.

Department of Health Care Policy and Financing Response:

- a. Agree. Implementation date: June 2012.

As of January 3, 2012, the Department is in the process of reviewing rule in Section 8.590, 10 C.C.R., 2505-10 (Durable Medical Equipment

and Disposable Medical Supplies) in order to determine necessary changes, and will include the recommendation to implement a pricing methodology for medical equipment repairs. The changes to the rule will then be presented to the Medical Services Board by June 2012.

- b. Agree. Implementation date: March 2012.

Effective January 15, 2011, the Department end-dated the list of codes that were exempted from Lower of Pricing logic. Once the codes were no longer exempt, high volumes of Medicare crossover claims started suspending and were not paying appropriately. Because the volume of claims was so high, the Department reinstated the exemption in order to facilitate claims payment. The Department is still in process of fully reviewing the list of codes to determine which codes should continue to be exempted from Lower of Pricing logic. Once this analysis is completed, the Department will discontinue the exemptions where necessary and fully document the methodology and justification for any exemptions determined to be appropriate. In addition, the Department initiated contact with the federal Centers for Medicare & Medicaid Services on December 20, 2011, in order to determine what, if any, changes are necessary to the State Plan regarding any exemption from Lower of Pricing logic. The new anticipated implementation date for this finding is March 2012.

- c. Agree. Implementation date: March 2012.

The Department will complete its research of the claim in question, clarify provider guidance regarding timely filing of claims, and deny claims not in accordance with this guidance.

Child Enrollment in the Children's Basic Health Plan

The CBHP program provides health insurance for low-income children and pregnant women. The CBHP program is broken up into eligibility categories of N1, N2, and N4. Children less than 19 years of age may be eligible for benefits through a CBHP program called the "N1 Program." Women who are pregnant and over the age of 19 may be eligible for the "N2 Program." Children who are born to an eligible woman who is already enrolled in CBHP are automatically enrolled in the "N4 Program" on the day they are born until they turn 1 year old.

What was the purpose of the audit work?

The purpose of the audit work was to verify that beneficiaries of the CBHP N1 Program during Fiscal Year 2011 were properly disenrolled from the program once the beneficiaries no longer met the age requirements for that CBHP program category.

What audit work was performed and how were results measured?

The audit work included reviewing the CBMS data on about 41,500 individuals for the N1 Program who were enrolled or redetermined for CBHP eligibility during Fiscal Year 2011. We specifically reviewed these data to determine all CBHP beneficiaries on the N1 Program who are over the age of 19 or who have turned 19 and did not have an eligibility ending date. We then reviewed CBMS to determine whether the beneficiaries who were more than 19 years old were disenrolled. In addition, we reviewed the benefit payment information for these individuals to ensure that payments ended when each individual's eligibility ended.

According to state regulations (Section 110.1.A.1, 10 C.C.R., 2505-3) for the N1 Program, to be eligible for benefits under this program a child must be less than 19 years of age.

What problem did the audit work identify?

We found that a limited number of ineligible beneficiaries were still enrolled in the N1 Program, resulting in total questioned costs of \$26,388. Specifically, 14 (.03 percent) out of the 41,500 beneficiaries reviewed were either no longer eligible for the program or continued to have claims paid on their behalf when the individuals were no longer on the program, as noted below.

- We identified questioned costs of \$15,079¹ for three beneficiaries who turned 19 years old, and CBMS, which maintains the CBHP eligibility status, had no eligibility end date for these individuals as of the end of the fiscal year. We identified an additional seven beneficiaries who were more than 19 years old but were still enrolled in the N1 Program, but did not have any payments made on their behalf.
- We identified questioned costs of \$11,309¹ on four beneficiaries whose eligibility period ended on the month they turned 19 years old; however, claims continued to be paid beyond each individual's eligibility end date.

Why did the problem occur?

The Department has not consistently monitored the disenrollment of beneficiaries no longer eligible for the N1 Program. The issues identified indicate that the Department has not ensured that caseworkers are appropriately terminating eligibility in the CBHP program. In addition, the Department reports there is a system error in MMIS that is continuing to allow payments when individuals' eligibility ends.

Why does this problem matter?

By not regularly monitoring the population enrolled in the N1 Program and not timely disenrolling ineligible individuals, the Department is continuing to pay benefits to ineligible CBHP beneficiaries. In addition, the federal government can disallow program expenditures that do not adhere to regulations, and the State would be required to bear the cost of these errors.

(CFDA No. 93.767; Children's Health Insurance Program, Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Eligibility. Classification of Finding: Significant Deficiency.)

¹Total known questioned costs of \$26,388 for six beneficiaries.

Recommendation No. 36:

The Department of Health Care Policy and Financing (the Department) should improve its oversight of the Children's Basic Health Plan (CBHP) program by:

- a. Ensuring that beneficiaries who are no longer eligible for CBHP are properly disenrolled from the program.
- b. Ensuring that payments are recovered for the individuals identified during the audit testing as no longer being eligible for CBHP.

**Department of Health Care Policy and Financing
Response:**

- a. Agree. Implementation date: Precaution processes, Implemented; Colorado Benefits Management System Changes, No implementation date provided.

The Department agrees with the findings noted under this component. Periodic redeterminations are performed to ensure that an individual remains eligible for the CBHP program. The Colorado Benefits Management System (CBMS) is programmed and has a trigger that is set to run eligibility determinations in the month prior to an individual turning age 19. Due to the flexibility and design of CBMS, it is possible for an eligibility worker to update and create changes to a case, which can cause the trigger to be overridden, thus allowing additional enrollment. The individuals identified in this audit to have incorrectly continued enrollment in the N1 category of the CBHP program resulted from changes in CBMS created by eligibility workers. When situations like this occur, the Department has several precautionary processes already established to disenroll individuals appropriately.

Aside from these precautions, the Department agrees that CBMS can be strengthened to prevent reenrollment of ineligible individuals in the CBHP program despite worker intervention in CBMS. The Department would like to implement changes in CBMS, but because there have been consistent challenges with implementing other legislative/mandated system changes and competing priorities, the Department has not been able to prioritize this project. Additionally, relative to the entire volume of individuals reviewed, the 0.05 percent error is minimal, which does not reflect all the processes the Department has in place to elevate this.

b. Partially agree. Implementation date: June 2013.

The Department partially agrees with this recommendation. The Department disagrees that recoveries of claims from services are appropriate in these instances in which eligibility continued as a result of a system failure and/or an eligibility worker error. If errors were a result of client or provider fraud, then recoveries would be valid, and the established recovery process would take place. Since all errors identified in this finding resulted from no fault of the clients or providers, the Department will not recover any claims from services associated with these errors.

For any incorrect capitation payments made that were identified in this component of the audit, the Department's managed care contracts allow for recoupment of these payments from the managed care entity through a manual reconciliation process. These processes are conducted annually for Medicaid and monthly for CBHP and are typically complete within 6 to 24 months following the original eligibility period,

depending on the program and Department resources. Capitation payments will be recovered through this process.

During Fiscal Year 2011, the Office of the State Auditor conducted audit work that resulted in a finding and recommendation addressed jointly to the Department of Health Care Policy and Financing and the Department of Human Services for the Developmental Disabilities Medicaid Waiver Program Service Planning. This finding and recommendation and the responses of both agencies are included at the end of this section.

Developmental Disabilities Medicaid Waiver Program Service Planning

The purpose of the Medicaid Home and Community-Based Services Developmental Disabilities (HCBS-DD) waiver program is to provide a range of publicly funded long-term care services to eligible people with developmental disabilities primarily through 20 locally operated Community Centered Boards (CCBs). The program is administered by the Department of Human Services' (DHS) Division for Developmental Disabilities (the Division) through an interagency agreement with the Department of Health Care Policy and Financing (the Department), the Medicaid single state agency that is ultimately responsible for all of Colorado's Medicaid programs. DHS reports that in Fiscal Year 2011, the Division spent \$296 million on waiver program services to provide long-term care to about 4,500 individuals.

To ensure that waiver program funds are used efficiently and appropriately, service planning and authorization are first conducted before any services are provided. To develop a service plan, CCB case managers are required to first perform initial screening and intake duties and conduct functionality assessments to determine each individual's eligibility and level-of-care needs. For each eligible client, the CCB case manager uses these assessments and works with the client, members of the client's family or the client's advocate, and service providers to identify the specific types and frequency of services to be requested for the client through the HCBS-DD waiver. The CCB case manager documents the client's service needs and goals in a final service plan in the automated Benefits Utilization System (BUS). BUS is maintained by the Department and used by CCBs and other case management agencies to manage client case files. The CCB case manager then submits a service request to the Division for review and approval of services based on that service plan.

What was the purpose of the audit work?

The purpose of the audit work was to determine whether adequate controls exist to ensure that the Division's service planning and authorization processes document client needs and support spending based on those needs.

What audit work was performed and how were results measured?

During our *Controls Over Payments, Medicaid Community-Based Services for People With Developmental Disabilities Performance Audit* (June 2009), we reviewed a nonstatistical sample of service plans that were developed or amended between April 2008 and June 2008 for 50 of the 1,800 clients served during this period. The 50 service plans we reviewed were for clients served by five of the 20 CCBs. We reviewed all 305 individual service lines that were potentially available for these 50 clients. On average, each client's plan included about six different lines of service. We reviewed the service lines to determine whether the service types and frequency requested by CCBs and approved by the Division were accurately and sufficiently documented.

In Fiscal Year 2011, we performed limited procedures to determine whether DHS has implemented a recommendation related to service plan documentation from our Fiscal Year 2009 performance audit. Specifically, we recommended that the Division improve controls to ensure service plan documentation is sufficient to support the service request and subsequent payments by (a) developing standardized guidelines for documenting service plans to support service requests and payments, (b) implementing additional edits in BUS and automating the calculation of total service units approved, and (c) working with the Department to eliminate duplicate data entry of service requests in the Community Contract and Management System (CCMS) and BUS by automatically populating the service request in CCMS from the service plan information contained in BUS.

What problem did the audit work identify?

As of our Fiscal Year 2011 audit, DHS had not implemented part of our Fiscal Year 2009 performance audit recommendation. In 2009, we found that CCB case managers are required to enter service plan information manually into the two separate information systems. CCBs are required to enter service plan information into BUS and then duplicate that data entry for the service request into CCMS, a second statewide client data and billing system. DHS uses CCMS to document client service authorization requests. We found that DHS has not worked with the Department to eliminate the duplicate data entry.

Why did the problem occur?

The CCBs have been required to duplicate service plan data entry because the Division has not, to date, worked with the Department to link CCMS and BUS. DHS states that it no longer plans to link the two systems because within the next few years, BUS will be overhauled and a new data storage system will be implemented.

Why does this problem matter?

Duplicate data entry in two unlinked software systems is an inefficient use of staff resources and increases the risk of errors. The Division could reduce this risk and improve efficiency by linking BUS information to CCMS so that CCB case managers enter service plan and request information only one time.

(CFDA Nos. 93.777, 93.778; Medicaid Cluster, Activities Allowed or Unallowed. Classification of Finding: Deficiency in Internal Control.)

Recommendation No. 37:

The Department of Human Services should improve controls to ensure that service plan documentation is sufficient to support the service request and subsequent payments. Specifically, the Department should work with the Department of Health Care Policy and Financing to eliminate duplicate data entry of service requests in the Community Contract and Management System (CCMS) and Benefits Utilization System (BUS) by automatically populating the service request in CCMS from the service plan information contained in BUS.

**Department of Health Care Policy and Financing
and Department of Human Services Response:**

Disagree. Implementation date: Not Applicable.

In 2009, as part of the *Controls Over Payments, Medicaid Community-Based Services for People With Developmental Disabilities Performance Audit* (June 2009), the Department of Human Services agreed to the recommendation to work with the Department of Health Care Policy and Financing to determine the feasibility of linking CCMS and BUS in order to eliminate the duplication of data entry into the two systems. A few years have passed, and the method to link the two systems as outlined in the recommendation is no longer the most efficient method. To date, the two systems have not been linked due to funding and staffing shortages in both

departments, as well as to work recently begun at the Department of Health Care Policy and Financing to reprocore BUS, CCMS, and the Medicaid Management Information System in 2012. The reprocorement effort is intended to purchase a new system that will replace CCMS and BUS and will eliminate the need for duplicate data entry. The Department of Human Services will implement the intent of the original recommendation by December 31, 2015, through a single statewide system that will have the same outcome as linking CCMS and BUS, as the Office of the State Auditor recommended.

Department of Health Care Policy and Financing

Prior Recommendation Significant Deficiency Not Remediated by the Department As of June 30, 2011

The following recommendations relating to deficiencies in internal control classified as significant deficiencies were communicated to the Department in the previous year and have not yet been remediated as of June 30, 2011, because the implementation dates were in a subsequent fiscal year. These recommendations can be found in the original report and Section IV. Prior Recommendations of this report.

Current Rec. No.	Prior Report and Rec. No.	Recommendation/ Classification	Implementation Date Provided by Department
2011 Single Audit Rec. No. 38	2010 Single Audit Rec. No. 57	Certifications for Laboratory Providers <i>Material Weakness</i>	a. July 2011 b. July 2011 c. December 2011 d. December 2011
2011 Single Audit Rec. No. 39	2010 Single Audit Rec. No. 61	Family Planning Expenditures <i>Material Weakness</i>	a. [1] b. August 2011 c. August 2011 d. [1] e. August 2011 f. August 2011 g. August 2011
2011 Single Audit Rec. No. 40	2010 Single Audit Rec. No. 62	Subrecipient Monitoring <i>Significant Deficiency</i>	July 2011

^[1]This part of the recommendation has been implemented, partially implemented, or is not applicable. See IV. Prior Recommendations Section of this Report.

Department of Higher Education

Introduction

The Department of Higher Education was established under Section 24-1-114, C.R.S., and includes all public higher education institutions in the state. It also includes the Auraria Higher Education Center, the Colorado Commission on Higher Education, the Colorado Student Loan Program dba College Assist, CollegeInvest, the Colorado Historical Society, and the Division of Private Occupational Schools.

State public institutions of higher education are governed by 10 different boards. The governing boards and the schools they oversee are as follows:

- **Board of Regents of the University of Colorado**
University of Colorado Boulder
University of Colorado Denver | Anschutz Medical Campus
University of Colorado | Colorado Springs
- **Board of Governors of the Colorado State University System**
Colorado State University
Colorado State University – Pueblo
Colorado State University – Global Campus
- **Trustees of the University of Northern Colorado**
University of Northern Colorado
- **Trustees of the Colorado School of Mines**
Colorado School of Mines
- **State Board for Community Colleges and Occupational Education**
13 community colleges
- **Trustees of Adams State College**
Adams State College
- **Trustees of Fort Lewis College**
Fort Lewis College

- **Trustees of Mesa State College**
Mesa State College
- **Trustees of Metropolitan State College of Denver**
Metropolitan State College of Denver
- **Trustees of Western State College**
Western State College

Board of Regents of the University of Colorado

Organization and Administration

The University of Colorado (the University) was established on November 7, 1861, by Act of the Territorial Government. Upon the admission of Colorado into the Union in 1876, the University was declared an institution of the State of Colorado, and the Board of Regents was established under the State Constitution as its governing authority.

The University consists of the system office and the following three accredited campuses:

- University of Colorado Boulder
- University of Colorado Denver | Anschutz Medical Campus
- University of Colorado | Colorado Springs

The three campuses comprise 28 schools and colleges, which offer more than 135 fields of study at the undergraduate level and 215 fields at the graduate level. The campuses offer 280 bachelor's and master's degrees, along with 110 doctorates.

The Board of Regents is constitutionally charged with the general supervision of the University and the exclusive control and direction of all funds of and appropriations to the University, unless otherwise provided by law. The Board of Regents consists of nine members serving staggered 6-year terms, including one elected from each of the State's seven congressional districts and two elected from the State at large.

The Board of Regents appoints the President of the University. The President is the chief executive officer of the University. The President is responsible for the administration of the University and for compliance of all University matters with applicable regent laws and policies and state and federal constitutions, laws, and regulations. The President is also the chief academic officer of the University, responsible for providing academic leadership for the University in meeting the

needs of the State, as well as maintaining and advancing the University's academic policies. The President is also the chief spokesperson for the University and interpreter of University policy. He or she represents and interprets the roles, goals, and needs of the University throughout the state and elsewhere, as appropriate. The chancellors are the chief academic and administrative officers at the campus level and are accountable to the President for the conduct of the affairs of their respective campuses in accordance with the policies of the Board of Regents.

Federal Awards

We performed procedures required by the federal Office of Management and Budget's *Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations (Circular A-133)* and the *Circular A-133 Compliance Supplement* for the following programs:

- Student Financial Aid Cluster
- Research and Development Cluster

For Fiscal Year 2011, the University of Colorado (the University) expended approximately \$593 million and \$463 million of federal financial assistance for the two programs, respectively. The two findings and recommendations below result from this work.

The following comments were prepared by the public accounting firm of Clifton Gunderson, LLP, which performed the Fiscal Year 2011 audit work at the University of Colorado.

Student Financial Aid Cluster

Special Tests – Borrower Data Transmission and Reconciliation

The purpose of Federal Student Financial Aid Programs is to provide assistance to eligible students attending institutions of postsecondary education. One form of such assistance is provided through the Federal Direct Student Loans Program (Direct Loan Program). Many compliance requirements are applicable to postsecondary educational institutions that administer the Direct Loan Program. One of those requirements is that institutions must report all loan disbursements and submit required records to the Direct Loan Servicing System via the Common Origination and Disbursement (COD) system within 30 days of disbursement. Each month, COD provides institutions with a School Account Statement data file that consists of cash summary, cash detail, and loan detail records. The institutions are required to reconcile these files to their financial records monthly.

What was the purpose of the audit work?

As required by *Circular A-133*, we performed testing of the University's reconciliations of School Account Statement data files to the University's records to determine whether the reconciliations were being performed as required.

What audit work was performed and how were results measured?

We selected a sample of six monthly reconciliations to test—three from the University of Colorado Denver (UCD) campus and three from the University of Colorado Boulder (UCB) campus. Our testing procedures included ensuring that (1) the reconciliations were properly performed and reviewed, (2) underlying data supported amounts within the reconciliation, and (3) reconciling items (if any) were appropriately investigated and resolved. In addition, our testing procedures included testing controls over the reconciliation process, as performed by UCD and UCB, to ensure that controls were operating effectively.

What problem did the audit work identify?

We were unable to test UCD's reconciliation of the School Account Statement records to its financial records because UCD staff were not performing the reconciliations.

Why did the problem occur?

UCD staff indicated that they were unaware of the compliance requirement.

Why does this problem matter?

Failure to perform reconciliations for the Direct Loan Program on a timely basis results in the University being out of compliance with the program regulations.

(See Appendix A, University of Colorado, for a listing of applicable CFDA Nos.; Student Financial Aid Cluster. Classification of Finding: Significant Deficiency.)

Recommendation No. 41:

The University of Colorado Denver should reconcile the Common Origination and Disbursement (COD) system School Account Statement data files to the institution's financial records on a monthly basis. This reconciliation should be reviewed by someone separate from the preparer.

University of Colorado Response:

Agree. Implementation date: August 2011.

Our previous process had been to make periodic reconciliations between loans accepted/disbursed as recorded on the COD system to our internal records of loan dollars disbursed to students. If discrepancies arose, we would then investigate to clear the discrepancies and do a final reconciliation at fiscal year-end close. For Academic Year 2011-2012, we have implemented a complete monthly student-by-student reconciliation of our Direct Loan disbursements to the School Account Statement report.

Research and Development Cluster

Reporting

The federal government sponsors Research and Development (R&D) activities under a variety of funding agreements—most commonly grants, cooperative agreements, and contracts—to achieve objectives agreed upon between the sponsoring agency and the institution. The types of R&D activities conducted under these agreements vary widely. The objective of individual projects is explained in each federal award document. The University is awarded R&D contracts on the basis of applications/proposals submitted to federal agencies or pass-through entities. An agreement is then negotiated that specifies the purpose of the project, the amount of the award, and the terms of administration.

The University is responsible for providing reports to each awarding federal agency in accordance with the grant agreement and for ensuring that these reports are accurate, complete, and submitted timely.

What was the purpose of the audit work?

The purpose of the audit work was to determine compliance with federal reporting requirements for the R&D Cluster. As part of the audit work, we performed testing on the timeliness of the University's submission of required reports.

What audit work was performed and how were results measured?

As required by *Circular A-133*, we performed testing of the University's financial reporting for R&D projects. Testing included ascertaining whether the financial reports were complete and accurate, prepared in accordance with the required accounting basis, and submitted timely to the awarding agency. We selected a

sample of 20 R&D projects on which to perform a test of controls and compliance. We tested all 20 reports required to be submitted for these projects during the Fiscal Year Ended June 30, 2011. We obtained copies of these reports to determine that information included on the reports was properly supported, that the reports were properly approved, and that the reports were submitted on a timely basis in accordance with grant agreements.

What problem did the audit work identify?

We noted that one report out of the 20 reports tested was submitted 80 days after the due date.

Why did the problem occur?

The report in question was for a project at the UCD campus. According to the Office of Grants and Contracts at UCD, the report was late because the Office of Grants and Contracts was unable to remove unallowable expenses for the project in time to submit the report accurately. Originally, the Office of Grants and Contracts at UCD began working with the respective Departmental Grants Manager at UCD to remove unallowable expenses from the report. This type of follow up is consistent with the Office of Grants and Contracts' contracts close-out process in which a financial review is completed by the office and any questionable items are communicated to the respective department fiscal personnel for correction. In this instance, the corrections were not completed by departmental fiscal personnel at UCD until after the reporting deadline had passed. The Office of Grants and Contracts at UCD did not have system access to make these corrections. As such, the Office of Grants and Contracts was not able to submit the report timely based upon the outstanding questions with department personnel.

While UCD's processes provide for assurance that financial reports are not submitted with any unallowable expenses, the report identified in the sample was submitted after the reporting deadline. Based on discussion with the Office of Grants and Contracts, this untimely submission of the report could have been avoided if the office had the capabilities to make the needed corrections at project close-out by reclassifying unallowable costs to an alternative funding source. This would have helped ensure that reports were both accurate and timely upon submission.

Why does this problem matter?

Failure to submit reports timely results in the University's being out of compliance with the reporting requirements within the grant agreement.

(See Appendix A, University of Colorado, for a listing of applicable CFDA Nos.; Research and Development Cluster. Classification of Finding: Significant Deficiency.)

Recommendation No. 42:

The University of Colorado Denver (UCD) should ensure that it meets federal reporting requirements for the Research and Development Cluster by:

- a. Investigating the feasibility of granting Office of Grants and Contracts staff system access in order to make needed corrections at project close-out so that those staff can ensure that financial reports for R&D grants are submitted to the awarding agency on a timely basis. If UCD determines that this is a workable option, appropriate funding sources will need to be identified for reallocation of unallowable project costs to alternative funding sources.
- b. Obtaining an extension to file from the awarding agency in situations in which a report will need to be submitted after the deadline due to circumstances outside of the Office of Grants and Contracts' control. Documentation of this extension from the awarding agency should be maintained.

University of Colorado Response:

Agree. Implementation date: June 30, 2012.

The University will grant Office of Grants and Contracts staff system access and authority to move unallowable sponsored project costs to departmental funding sources. In those circumstances in which a report will be submitted after the due date because of circumstances outside of the control of the Office of Grants and Contracts, an extension will be requested from the awarding agency.

Trustees for Adams State College

Adams State College

House Bill 03-1093 authorized independent governance for Adams State College (the College) effective July 1, 2003, and a new Board of Trustees was appointed

to govern the College. The College is a liberal arts college with graduate programs in teacher education, counseling, and art.

The following comment was prepared by the public accounting firm of Dalby, Wendland & Co, P.C., which performed Fiscal Year 2011 audit work at the College.

Monthly Reconciliation Required Under the Federal Direct Student Loans Program

The College participates in various Federal Student Aid (FSA) programs, including the Direct Loan Program. The objective of the various programs under the FSA program is to provide financial assistance to eligible students attending institutions of postsecondary education. Institutions of postsecondary education, such as the College, have certain responsibilities in relation to FSA programs, such as preparing monthly reconciliations of program disbursements that the College made to students. Such reconciliations also assist the College in determining whether FSA funds were drawn from the correct award year. This can occur when a student is awarded FSA funds for the current award year, which must be drawn from FSA funds for the current award year, but for a variety of possible circumstances the disbursement of the FSA funds is not made to the student until the subsequent award year.

What was the purpose of the audit work?

The purpose of the audit work was to perform tests of the College's internal control related to required reconciliations of loan disbursements from the Direct Loan Servicing System to the College's financial records. This requirement is in accordance with the Single Audit Act Amendments of 1996 and *Circular A-133*.

What audit work was performed and how were results measured?

Each month, the College is required to reconcile the loan disbursements from the Direct Loan Servicing System to the College's financial records. As part of the Direct Loan Program, the College receives the School Account Statement monthly from the Direct Loan Servicing System via the COD system. The School Account Statement provides FSA program disbursement information containing amounts that the College disbursed to students. We requested for review a sample of the College's required monthly reconciliations between the School Account Statement and its cash draws.

What problem did the audit work identify?

Our testing found that monthly reconciliations of loan disbursements were not performed in Fiscal Year 2011.

Why did the problem occur?

Staff were unable to perform monthly reconciliations of loan disbursements to the College's financial records because the College's accounting and financial aid software program, the Banner System, does not currently have a report showing disbursements of FSA funds made to students by the associated award year.

Since the College is unable to perform the reconciliation, there are no known questioned costs.

Why does this problem matter?

The College is in violation of the Direct Loan Program requirement regarding the monthly reconciliation. When the College draws FSA funds, the funds could potentially be drawn down from the wrong award year.

(CFDA No. 84.268, Federal Direct Student Loans, Special Tests and Provisions. Classification of Finding: Significant Deficiency.)

Recommendation No. 43:

Adams State College (the College) should ensure that it complies with the monthly Financial Student Aid Direct Student Loans Program (Direct Loan Program) requirement to perform monthly reconciliations of loan disbursements. The College should create a report in the Banner System that contains disbursements made to students by the associated award year and compare the report to the School Account Statement data file to ensure the College's financial records agree.

Adams State College Response:

Agree. Implementation date: Implemented.

The College has developed an internal (Banner) report, RWRFFIND, to determine Direct Loan Program disbursement data by award year for use in comparing Common Origination and Disbursement system School Account Statement data for monthly reconciliation of all Direct Loans

made. In addition, the Office of Student Financial Aid has installed and is currently utilizing the U.S. Department of Education's Direct Loan (DL) Tools software as an additional reconciliation and cash management tool. All future monthly Direct Loan reconciliations and year-end closing documentation will be maintained within the Office of Student Financial Aid by the Director or his designee.

The current Banner report, RWRFINd, has been developed and is currently in use by the Office of Student Financial Aid. In addition, the U.S. Department of Education's DL Tools software has been installed and is currently in use for monthly reconciliation of all Direct Loan data.

Late Return of Federal Student Aid Funds

As a participant in various FSA programs, the College has certain responsibilities in the administration of these programs, including determining student eligibility, verifying student data, calculating the amount of financial aid a student can receive, and returning FSA funds to the U.S. Department of Education (DOE) when students withdraw or do not attend classes.

The College uses a database system, Banner, to track student eligibility for federal FSA programs. The system tracks eligibility information, including whether students withdrew or never attended any classes during a payment period; FSA disbursement information, such as when and how much FSA funds were disbursed to students; and when and how much FSA funds were returned to DOE on behalf of the students.

What was the purpose of the audit work?

The purpose of the audit work was to perform tests of the College's internal control related to FSA programs and to perform tests of the College's compliance with laws and regulations that could have a direct and material effect on those programs in accordance with the Single Audit Act Amendments of 1996 and *Circular A-133*.

What audit work was performed and how were results measured?

We reviewed a sample of 25 students who received FSA funds during Fiscal Year 2011. We reviewed information maintained by the College to support the students' eligibility, award calculations, and whether or not any students withdrew from classes or never attended any classes during any payment period. For any student who withdrew from classes or did not attend classes during any payment period during the fiscal year, we determined whether the College returned the

correct amount of FSA funds to DOE within 45 days from the date the College became aware of the student's ineligibility, as required by the FSA program.

What problem did the audit work identify?

We tested a sample of 25 students and found one student for whom FSA funds were not returned to DOE within the 45-day limit, as required.

Why did the problem occur?

As part of the College's return of FSA funds process, the College's Student Affairs Office notifies all staff involved in the return process when a student withdraws from all classes. The amount of FSA funds to be returned to DOE is calculated by the Financial Aid Office. The Business Office is required to provide the tuition and fee charge information to the Financial Aid Office to complete the calculation. In this instance, the Business Office did not provide the necessary information to the Financial Aid Office for completion of the calculation of the FSA funds within the 45-day requirement.

Why does this problem matter?

The College's failure to return the FSA funds to DOE within the 45-day limit is a violation of FSA program regulations. The potential risk to the College is that the College could be required to submit to DOE an irrevocable letter of credit acceptable and payable to the Secretary of DOE. The amount of the letter of credit would be 25 percent of the total amount of unearned Higher Education Act Title IV program funds that the College was required to return.

Since the correct amount of funds was returned by the College prior to the end of Fiscal Year 2011, there are no questioned costs.

(CFDA Nos. 84.063, 84.268; Federal Pell Grant Program, Federal Direct Student Loans Program; Special Tests and Provisions. Classification of Finding: Significant Deficiency.)

Recommendation No. 44:

To ensure that federal time frames are met for the return of Federal Student Aid (FSA) Program funds, Adams State College should ensure that its current return of FSA funds procedure is followed at all times by improving departmental communications and administrative oversight of the FSA Program, and by automating controls using the Banner System, where appropriate.

Adams State College Response:

Agree. Implementation date: May 31, 2012.

The College will reevaluate its current policies and procedures to determine whether and where potential weaknesses may occur in departmental communications and administrative oversight. In addition, the institution has developed and will incorporate the use of current available technology within the Banner System to ensure all elements of institutional administrative capabilities are enhanced and all Return of Title IV determinations and calculations are performed in an accurate and timely manner according to all federal regulations.

Review of current policies and procedures is currently under way, and implementation or updates of any changes will be immediate. The projected implementation of the Banner WorkFlow for Return of Title IV funds will be May 31, 2012.

Department of Human Services

Introduction

The Department of Human Services (the Department) is solely responsible, by statute, for managing and overseeing the delivery of the State's public assistance and welfare programs throughout Colorado. Most of these programs are administered through local county or district departments of human/social services. The Department also manages and directly administers programs in the areas of developmental disabilities, mental health, nursing homes, and youth corrections. Please refer to the introduction in the Department of Human Services chapter within Section II. Financial Statement Findings for additional background information.

As part of our Fiscal Year 2011 audit, we tested the Department's compliance with federal grant requirements for the following programs:

- Temporary Assistance for Needy Families (TANF)/Colorado Works Program
- Supplemental Nutrition Assistance Program (SNAP)/Food Assistance
- Child Support Enforcement
- Low-Income Energy Assistance Program (LEAP)
- Title XX Social Services Block Grant
- Title IV-E Foster Care
- Child Care and Development Program Cluster
- Adoption Assistance Title IV-E
- Vocational Rehabilitation
- Disability Determination Services

The results of our Fiscal Year 2011 audit identified errors resulting in recommendations for eight of the programs tested. We identified a total of seven significant deficiencies related to federal awards. The errors identified and audit recommendations for these programs are described in the following sections of this chapter.

Personnel Costs for Federal Grant Programs

The federal Office of Management and Budget's *Circular A-87, Cost Principles for State, Local, and Indian Tribal Governments* (Circular A-87) establishes principles and standards for determining costs for federal awards carried out

through grants, cost reimbursement contracts, and other agreements with states. The Department of Human Services (the Department) is required to meet the criteria established by *Circular A-87* in determining costs for the federal programs it administers.

What was the purpose of the audit work?

The purpose of the audit work was to assess the Department's controls over personnel costs associated with administering federal grants and compliance with the federal requirements under *Circular A-87* for payroll expenditures.

What audit work was performed and how were results measured?

We inquired whether procedures for charging personnel costs to federal grants were in place and consistent across the Department for the following nine federal programs administered by the Department: (1) Title IV-E Foster Care (CFDA No. 93.658), (2) Adoption Assistance (CFDA No. 93.659), (3) Child Care (CFDA Nos. 93.575 and 93.593), (4) Child Support Enforcement (CFDA No. 93.563), (5) Disability Determination Services (CFDA Nos. 96.001 and 96.006), (6) Vocational Rehabilitation (CFDA Nos. 84.126 and 84.390), (7) Supplemental Nutrition Assistance Program (CFDA Nos. 10.551 and 10.561), (8) Low-Income Energy Assistance Program (CFDA No. 93.568), and (9) Temporary Assistance for Needy Families (CFDA Nos. 93.558, 93.714, and 93.716).

Circular A-87 requires that for employees who are expected to work solely on a single federal grant program, charges for their salaries and wages should be supported by at least semiannual certifications that the employees worked solely on that program for the period covered by the certification.

For cases in which an employee works on multiple federal grant programs, a distribution of the employee's salaries or wages should be supported by at least monthly personnel activity reports or equivalent documentation of actual time spent on the individual grant programs.

Circular A-87 also allows for budget estimates or other distribution percentages determined before the services are performed to be used for interim accounting purposes. These amounts must be based on reasonable estimates, costs charged must be adjusted to actual activity at least quarterly, and estimates must be revised to reflect changed circumstances.

What problem did the audit work identify?

For six (67 percent) of the nine programs we reviewed, the Department requires neither certifications of actual employee time spent on the programs for

employees who worked solely on one program, nor quarterly comparisons of budgeted and actual time for Department staff who worked on more than one program. Specifically, staff for the Child Care program, Child Support Enforcement program, Disability Determination Services program, Supplemental Nutrition Assistance Program, Low-Income Energy Assistance Program, and Temporary Assistance for Needy Families program noted that while they monitor actual time spent, they do not maintain documentation, such as personnel activity reports or other certifications, to support actual time spent on each federal grant program.

While the Department did not meet the federal requirement that payroll costs for employees who work solely on one program must be supported by at least semiannual certifications, we did not note questioned costs for such employees because it is likely that each employee only worked on the one grant program. We noted questioned costs of \$18,271 related to the Low-Income Energy Assistance Program for one employee whose time is split between the Low-Income Energy Assistance Program and another program. The Department neither properly tracked the time that this employee spent on each grant, nor performed a quarterly comparison of budgeted and actual personnel costs for each program for this employee.

Why did the problem occur?

The Department does not have procedures in place to ensure that required certifications, personnel activity reports, or other equivalent documentation are maintained to support personnel costs charged to federal grant programs. The Department's program staff reported that they were either unaware of the requirements or were relying on documents that do not meet the requirements of *Circular A-87*.

Why does this problem matter?

Lack of adequate internal controls over personnel costs increases the risk that the Department is not in compliance with federal grant requirements, which could result in potential federal sanctions.

(CFDA Nos. 10.551, 10.561, 84.126, 84.390, 93.558, 93.563, 93.568, 93.575, 93.596, 93.713, 93.714, 93.716, 96.001; Supplemental Nutrition Assistance Program, State Administrative Matching Grants for the Supplemental Nutrition Assistance Program, Rehabilitation Services Vocational Rehabilitation Grants to States, Vocational Rehabilitation Grant to States, Recovery Act/Basic Support, Temporary Assistance for Needy Families Cluster, Child Support Enforcement, Low-Income Home Energy Assistance, Child Care and Development Block Grant, Child Care Mandatory and Matching Funds of the Child Care and Development Fund, ARRA – Child Care and Development Block Grant, ARRA –

Emergency Contingency Fund for Temporary Assistance for Needy Families (TANF) State Program, ARRA – Temporary Assistance for Needy Families (TANF) Supplemental Grants, Social Security Disability Insurance ; Allowable Costs/Cost Principles. Classification of Finding: Significant Deficiency.)

¹Total known questioned costs of \$18,271 assigned to Low-Income Energy Assistance Program.

Recommendation No. 45:

The Department of Human Services (the Department) should develop and implement procedures to ensure that personnel costs charged to federal grant programs are supported with adequate documentation. These procedures should include requirements to maintain required certifications, personnel activity reports, quarterly comparisons between estimated and actual budgets, or other equivalent documentation.

Department of Human Services Response:

Agree. Implementation date: June 2012.

The Department program and cost accountants will work with the various program staff administering federal grants to develop procedures to properly document state personnel costs charged to all grants in accordance with the federal Office of Management and Budget's *Circular A-87, Cost Principles for State, Local, and Indian Tribal Governments* requirements. This documentation will be compared to amounts charged to the respective grants, and the grant amounts will subsequently be adjusted to the documented amounts at least quarterly.

Exhibit K – Schedule of Federal Assistance

The Department is required to submit a Schedule of Federal Assistance (Exhibit K) to the Office of the State Controller (OSC) at the end of each fiscal year. This exhibit is submitted by all state agencies that receive federal funds. It reports total federal assistance funds received and expended by grant number during the fiscal year. This information aids OSC in preparing the State's Schedule of Expenditures of Federal Awards (SEFA), which is included in our annual Statewide Single Audit report. In Fiscal Year 2011, the Department reported approximately \$1.5 billion in federal expenditures, which makes up approximately 13 percent of the expenditures reported on SEFA.

What was the purpose of the audit work?

The purpose of the audit work was to test the Department's internal controls over the preparation of the Exhibit K and determine if the Department complied with federal requirements related to SEFA reporting.

We also tested the Department's progress in implementing our Fiscal Year 2010 audit recommendation related to controls over the preparation of several exhibits, including the Exhibit K. In relation to the Exhibit K, based on our Fiscal Year 2010 audit testwork, we identified errors in three areas: classification of expenditures, beginning balances, and grant identification numbers. We recommended that the Department provide adequate training to staff who prepare the exhibit and supporting documentation. We also recommended that the Department continue to conduct secondary review of exhibits, including in-depth, detailed reviews of all supporting documentation. The Department agreed to continue to provide enhanced training, to continue its supervisory reviews, and to institute more detailed reviews if time is allowed. We have issued recommendations to the Department concerning Exhibit K preparation for 4 of the past 5 years.

What audit work was performed and how were results measured?

We met with Department accounting staff to discuss the procedures in place for preparing the Exhibit K. We also reviewed the Exhibit K the Department submitted to OSC for Fiscal Year 2011 to assess the Exhibit's completeness, accuracy, timeliness, and agreement with supporting documentation.

What problem did the audit work identify?

We found seven errors on the Department's Exhibit K related to the classification of expenditures and reporting of beginning balances. These errors are described below.

The Department made six errors that resulted in misclassifying approximately \$740.4 million in federal expenditures for four grants: (1) Supplemental Nutrition Assistance Program, (2) Temporary Assistance for Needy Families, (3) Low-Income Energy Assistance Program, and (4) American Recovery and Reinvestment Act (Recovery Act) funds for the Title IV-E Foster Care program. The Department classified certain expenditures for these federal grants as expenditures incurred by subrecipient governmental and nonprofit organizations. However, according to federal guidance, these funds should have been reported as expenditures incurred by the Department. In the case of the LEAP and Title IV-E Foster Care Recovery Act grants, the Department continued to incorrectly report

the expenditures in Fiscal Year 2011, even though we had identified and reported the same issue during the Fiscal Year 2010 audit.

The misclassification amounts by federal grant are detailed in the table below.

Misclassifications of Subrecipient Expenditures for Federal Grants Department of Human Services Fiscal Year 2011			
Federal Grant Program	Total Number of Errors	Effect on Subrecipient Expenditures Reported	Error Amounts (rounded to the nearest \$100,000)
Supplemental Nutrition Assistance Program	1	Overstatement	\$754.4 million
Temporary Assistance for Needy Families	3	Understatement	\$15.1 million
Low-Income Energy Assistance Program	1	Overstatement	\$1 million
Title IV-E Foster Care (Recovery Act)	1	Overstatement	\$100,000
Source: Office of the State Auditor's analysis of Fiscal Year 2011 audit work on the Exhibit K.			

The Department also made a seventh error that resulted in understating the July 1, 2010, balance for the TANF grant by approximately \$2.6 million.

The Department revised the Exhibit K to correct these errors. The Department also corrected account coding on the Colorado Financial Reporting System (COFRS), the State's accounting system, related to the SNAP error.

Why did the problem occur?

Since our Fiscal Year 2010 audit, the Department has improved training for staff and expanded its review process for the Exhibit K and supporting documentation. However, these procedures do not appear to be sufficient, as evidenced by the continued errors in expenditures classification and beginning balances. The Department successfully eliminated errors related to grant identification numbers, the third area identified in our Fiscal Year 2010 audit.

For the SNAP grant, the Department did not follow federal guidance for the definition of subrecipient expenditures. The Department indicated that the guidance was not clear but did not initially request clarification from the federal Department of Agriculture. While researching this issue, the Department also changed its interpretation of federal guidance for certain expenditures funded through the TANF grant.

The remaining problems were due to a clerical error and accountants inappropriately including or excluding certain amounts. These errors were not identified through the Department's review process. For subrecipient expenditures reporting, the Department relies fully on the program accountants and has not found an effective method to review the amounts reported. In addition, the Department did not ensure that the errors identified in prior periods were not repeated.

Why does this problem matter?

The accuracy of the Department's Exhibit K is essential because the Exhibit K data from all state agencies are aggregated on the State's SEFA at fiscal year-end, and the Department accounts for approximately 13 percent of the State's federal expenditures. Additionally, revising and resubmitting exhibits is an inefficient use of Department staff time.

CFDA Nos. 10.551, 10.561, 93.558, 93.658, 93.714, 93.716; Supplemental Nutrition Assistance Program, State Administrative Matching Grants for the Supplemental Nutrition Assistance Program, Temporary Assistance for Needy Families Cluster, Foster Care Title IV-E, ARRA – Emergency Contingency Fund for Temporary Assistance for Needy Families (TANF) State Program, ARRA – Temporary Assistance for Needy Families (TANF) Supplemental Grants; Reporting. Classification of Finding: Significant Deficiency.

Recommendation No. 46:

The Department of Human Services (the Department) should improve its controls over the preparation of the Exhibit K submitted to the Office of the State Controller by:

- a. Continuing to provide training each year to the staff who prepare the Exhibit K and the staff who prepare the supporting documentation.
- b. Ensuring that Department officials verify that the nature and classification of information reported on the Exhibit K are correct. If federal guidance

seems unclear, the Department should request clarification from the relevant federal agency.

- c. Improving its reviews of the Exhibit K, including in-depth, detailed reviews of all supporting documentation used to prepare the exhibit. In the case of subrecipient expenditures, the Department should implement additional or alternative methods for verifying this information. These methods could include a first-level review by the program accountant's direct supervisor. In addition, the Department should ensure that the specific errors identified in prior periods are not repeated.

Department of Human Services Response:

Agree. Implementation date: September 2012.

- a. The Department will continue to provide training to all staff involved in preparing the Exhibit K and all supporting documentation.
- b. The Department agrees that it is vital that the information on the Exhibit K be correctly classified. The Department has changed its classification of the Food Assistance expenditures on the Exhibit K several times since the program transitioned to Electronic Benefit Transfers (EBT) from physical food stamps. Guidance on proper reporting of these expenditures has been lacking and/or confusing since the transition. Subsequent to audit questions regarding the reporting of Food Assistance payments, the Department sought and received definitive guidance from the federal agency involved concerning the proper reporting of all EBT paid benefits for the State's Single Audit Report. Additionally, Food Assistance will continue to be recorded as subrecipient expenditures during the year for historical tracking purposes, and those expenditures will be reclassified at year-end to be properly reflected as direct expenditures.
- c. The Department agrees that an additional review step would be helpful in preventing future Exhibit K reporting errors. Staff who made errors in producing the supporting documents used in the preparation of the exhibit will be provided documentation of their errors. At fiscal year-end, program accounting supervisors will review all supporting documentation prior to the preparation of the Exhibit K and will specifically review any prior year reporting errors to be certain they are not repeated. The final Exhibit K

review will be completed by the Program Accounting Supervisor and will be conducted in greater depth than in the past.

Child Support Enforcement Program

The Child Support Enforcement program (CFDA No. 93.563) was enacted under Title IV-D of the federal Social Security Act. The objectives of the program are to enforce child support obligations owed by noncustodial parents, to locate noncustodial parents, to establish paternity, and to collect child support. The State establishes child support orders, collects child support payments through wage garnishments or other methods, and transfers those funds to the custodial parent. The State retains child support payments (or a portion of payments) if the custodial parent has assigned rights to child support to the State as reimbursement for public assistance provided through the Temporary Assistance for Needy Families or Foster Care programs.

In Colorado, the Child Support Enforcement program is overseen by the Department and is administered by the county departments of human/social services. During Fiscal Year 2011, the Department spent approximately \$75 million on Child Support Enforcement program administration. Of that amount, more than \$57 million was federal funds, nearly \$8 million was state general funds, and approximately \$10 million was county funds. Total federal expenditures included approximately \$18 million in American Recovery and Reinvestment Act funds. As of June 30, 2011, the Colorado Child Support Enforcement program served more than 145,000 families.

Services Provided By the Child Support Enforcement Program

What was the purpose of the audit work?

The purpose of the audit work was to assess the Child Support Enforcement program's compliance with federal and state requirements for services to be provided to families as well as the Department's controls over those services.

What audit work was performed and how were results measured?

We reviewed a sample of 40 case files for clients receiving program services in Fiscal Year 2011 to verify that clients received the required services.

Federal regulations (Child Support Enforcement—Standards for Program Operations, 45 C.F.R., pt. 303) specify the services that the Child Support

Enforcement program must provide and the required time frames for providing those services. The following requirements apply to the problems we identified.

- **Enforcement of Financial and Medical Support:** The Department and the counties must attempt to locate noncustodial parents and their employers. Based on the noncustodial parents' employment and overall financial situation, the counties must initiate wage garnishments and other enforcement actions within specified time frames.

In addition, counties are required to send National Medical Support Notices to noncustodial parents' employers, when appropriate. The National Medical Support Notice requires the employers to enroll the children participating in the Child Support Enforcement program in the employers' health insurance plans. If it is known and documented that the children are already insured, or that insurance coverage is not available to the noncustodial parent through the employer, counties are not required to send the notice. In all cases, counties are required to document the availability and existence of private medical coverage for the children to ensure that the children are insured, and that they do not concurrently receive Medicaid benefits.

- **Case and Order Establishment:** Counties are required to open a case within 20 calendar days of receiving the client's application and obtaining all necessary case information. When the noncustodial parent's whereabouts or employment is unknown, the Department and the counties must attempt to locate the parent within 75 calendar days.

Finally, within 90 calendar days of locating the noncustodial parent, counties must establish an order to pay child support (also known as a "support order"). If this is not feasible, counties must at least deliver a summons to appear to a hearing to the noncustodial parent within these 90 calendar days. After obtaining the noncustodial parent's signature, counties must file support orders with the court.

- **Intergovernmental Services:** The counties are required to refer cases to other governments (i.e., states, tribes, and foreign countries) when a noncustodial parent is under one of these governments' jurisdictions. Federal regulations outline communication requirements that govern the Department's and the counties' communications with parents, employers, and other governments.

We also reviewed the Department's progress in implementing our Fiscal Year 2009 and Fiscal Year 2010 audit recommendations for this program. The Fiscal Year 2009 audit included recommendations that the Department ensure that

counties maintain all relevant information, including medical support coverage information, and that the counties conduct referrals to other governments within federally required time frames. The Department had indicated that it would implement these two parts of our Fiscal Year 2009 audit recommendation in Fiscal Year 2011.

In our Fiscal Year 2010 audit recommendation for this program, we recommended that the Department continue to strengthen controls over the Child Support Enforcement program to ensure that counties enforce medical support obligations where appropriate, provide all required services, provide services within the required time frames, and conduct all required communication with interested parties. The Department agreed with the recommendation and provided an implementation date of June 2011.

What problem did the audit work identify?

Thirteen (33 percent) of the 40 cases we reviewed contained at least one error. We identified issues in the following three areas:

- **Enforcement of Financial and Medical Support:** Financial or medical support was not enforced according to federal requirements in the following six cases, some of which contained more than one error.
 - In four cases, counties did not attempt to secure medical insurance coverage for children in the program. In each of these cases, the counties did not send the National Medical Support Notice to the noncustodial parent's employer.
 - In two cases, the children's private medical coverage situation was not documented in the case management system.
 - In one case, the county did not attempt to locate a noncustodial parent.
 - In one case, the Department did not initiate a wage garnishment for a noncustodial parent.
- **Case and Order Establishment:** In four cases, the counties either did not provide required services, or did not meet timing requirements, for opening cases, establishing support orders, or delivering a summons to appear at a hearing to the noncustodial parent.
 - The county opened one case 131 calendar days after the required 20-calendar-day time frame.

- In another case, the county did not attempt to locate a noncustodial parent until 28 calendar days after the required 75-calendar-day time frame.
- In a third case, the county did not deliver a summons to appear at a hearing to the noncustodial parent after he or she was located.
- In a fourth case, the county did not file the support order with the court even though the noncustodial parent had signed it.
- **Intergovernmental Services:** In three cases, the counties did not ensure that required intergovernmental services were provided.
 - In two cases, the counties did not refer the cases to other states even though the noncustodial parents were located in those states.
 - In a third case, the county did not respond to another state's request for information about a custodial parent participating in Colorado's Child Support Enforcement program.

Based on our audit testwork, we determined that the Department partially implemented each of our Child Support Enforcement program recommendations from our Fiscal Years 2009 and 2010 audits. Specifically, the Department provided guidance and training to Department and county staff, conducted county monitoring, implemented an online case management tool that identifies all cases requiring an action, and started data matches to identify private health insurance coverage provided for children participating in the program. However, we still identified the same types of errors that were addressed in our prior years' audits.

Why did the problem occur?

The Department's procedures for the processing of Child Support Enforcement Cases are not sufficient to prevent the high error rate we identified. For example, four of the errors we identified were due to county Child Support Enforcement workers not processing information obtained in hard copy, but Department staff indicated that they do not review hard copy files as part of their own program evaluation process. Such a review could provide a mechanism for the Department to identify problems in counties' administration of the program.

Why does this problem matter?

Noncompliance with federal regulations regarding Child Support Enforcement program services could have several negative effects. For example, failure to provide required services, or failure to provide them in a timely manner, could

lead to noncollection or delayed collection of child support payments due to the custodial parent or the State. When errors in medical support enforcement occur, children may be uninsured, or the State's Medicaid program could incur unnecessary expenses when medical insurance coverage could have been provided through a parent's private insurance. In addition, noncompliance with federal grant requirements could lead to federal sanctions.

(CFDA No. 93.563; Child Support Enforcement; Special Tests and Provisions, Subrecipient Monitoring. Classification of Finding: Significant Deficiency.)

Recommendation No. 47:

The Department of Human Services should continue to strengthen controls over the Child Support Enforcement (CSE) program by:

- a. Ensuring that counties enforce medical support obligations when appropriate, provide all required services within the required time frames, and conduct all required communication with interested parties.
- b. Incorporating a review of a sample of hard copy case files as part of the Department's county monitoring process for the program.

Department of Human Services Response:

- a. Agree. Implementation date: June 2012.

The following efforts will be made to strengthen controls over the CSE program and meet this recommendation, with the intent of reducing the likelihood of similar errors recurring in the county CSE program operations:

- Deliver training to CSE workers on the errors identified in the audit, the consequences of those errors on the ability of CSE to effectively provide services to families and achieve its goals, and how to use the resources available to make the necessary improvements;
- Deliver training to counties on expectations for self-monitoring. Self-monitoring tools will include ensuring work lists on the Performance Dashboard and appropriate reports produce by the Automated Child Support Enforcement System (ACSES) are properly worked and documented on ACSES;

- Continue the medical support facilitator (MSF) project, to review and work cases with no record for current health insurance. CSE workers are instructed by the vendor when to issue a National Medical Support Notice (NMSN) when health insurance is available, or to document when a NMSN should not be sent, and why. Continue with an insurance data-match with a vendor to identify health insurance not currently recorded on the ACSES that results in automatic updates to ACSES; The Department has no way to track when a county receives or responds to hard copy correspondence on intergovernmental cases. We will include this as part of our hard copy case file review process.

b. Agree. Implementation date: September 2012.

The Department will develop and implement a hardcopy case file review process by September 30, 2012, to test compliance on those regulations that cannot be tested through a review of ACSES alone, including hard copy correspondence on intergovernmental cases.

Child Care and Development Fund Program Cluster Overview

The federal Child Care and Development Fund Program Cluster (Program) provides financial assistance to states to increase the availability, affordability, and quality of child care services for low-income families in which the parents are working or attending training or educational programs. The Program (CFDA Nos. 93.575, 93.596, and 93.713) was enacted under Title IV-A of the Social Security Act and is administered at the federal level by the U.S. Department of Health and Human Services.

In Colorado, determinations of families' eligibility to receive subsidized child care under the Program are made by the county departments of human/social services. The Department, through its Division of Child Care, is responsible for overseeing the administration of the Program at the local level by the county departments of human/social services. During Fiscal Year 2011, the Department spent approximately \$110.7 million on the Program, of which \$81.6 million was federal funds, \$17.9 million was state general funds, and \$11.2 million was local funds. Approximately 11,280 Colorado families received subsidized child care under the Program in Fiscal Year 2011. The average monthly benefit was \$645 per family.

County Monitoring

What was the purpose of the audit work?

The purpose of the audit work was to test the Department's internal controls over compliance with state and federal requirements with respect to eligibility determination and review its progress in implementing our Fiscal Year 2010 audit recommendations to the Department for the Program.

What audit work was performed and how were results measured?

The audit work included interviewing Department staff to determine what type of monitoring activities were performed to monitor counties' eligibility processes during Fiscal Year 2011.

We recommended during our Fiscal Year 2010 audit that the Department resume routine monitoring of county departments of human/social services to ensure that the counties are in compliance with state and federal requirements for the Program. The Department agreed to implement our recommendation during Fiscal Year 2011.

Federal regulations (Administration Under Contract and Agreements, 45 C.F.R., pt. 98.11) require that primary grant recipients, such as the Department, have controls in place to ensure that subrecipients, such as the counties, have adequate controls in place to meet grant requirements. For example, to qualify for a child care subsidy under the Program, a family must meet certain eligibility requirements.

What problem did the audit work identify?

In our interviews with Department staff, we noted that the Department has not yet implemented its plan for monitoring counties on an ongoing basis. The Department did not perform any onsite reviews of the counties during Fiscal Year 2011. Based on our prior year audit recommendations, onsite reviews of the counties should include various controls and approaches to meet the specific monitoring requirements we have identified in those recommendations.

Why did the problem occur?

Department officials reported that the staffing required to upgrade the Child Care Automated Tracking System during the past year limited the Department's ability to conduct county monitoring. The Department developed an updated monitoring

plan but has not yet implemented it. The Department expects to routinely monitor counties under this plan beginning in November 2011.

Why does this problem matter?

The lack of an ongoing, consistent county monitoring process means the State cannot ensure that the counties are complying with federal requirements for the Program. This could result in the Department being required to repay funds to the federal government.

(CFDA Nos. 93.575, 93.596, 93.713; Child Care and Development Block Grant, Child Care Mandatory and Matching Funds of the Child Care and Development Fund, American Recovery and Reinvestment Act Child Care and Development Block Grant; Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Eligibility, Subrecipient Monitoring. Classification of Finding: Significant Deficiency.)

Recommendation No. 48:

The Department of Human Services (the Department) should resume routine monitoring of county departments of human/social services for the Child Care and Development Fund Program Cluster (Program) to ensure that counties are correctly determining eligibility in accordance with state rules and the Code of Federal Regulations. The Department's monitoring should include:

- a. Monitoring manual overrides of the information system controls by county workers to ensure compliance with federal requirements.
- b. Using system reports to follow up on trends and irregularities.
- c. Using a risk-based approach to identify case files for review and identify the cause of errors identified in the case file review.
- d. Verifying that counties properly conduct the required reviews of child care providers' attendance sheets.
- e. Requiring counties to submit corrective action plans to address any problems identified in the Department's case file reviews.

Department of Human Services Response:

Agree. Implementation date: January 2012.

The Department of Human Services agrees to resume routine monitoring of county departments of human/social services for the Child Care and Development Fund Program Cluster to ensure that counties are correctly determining eligibility in accordance with state rules and the Code of Federal Regulations. The Department's monitoring will include:

- a. The Department will use monthly exception reports produced in the Childcare Automated Tracking System (CHATS), targeting counties identified through these reports for compliance and monitoring in a given month. The Department will work with counties to reduce inappropriate overrides. All counties will be included in compliance and monitoring reviews over the course of a year.
- b. The Department will use system reports to follow up on trends and irregularities by programming CHATS to produce exception reports on a monthly basis and targeting counties identified through these reports for compliance and monitoring in a given month. The Department will work with counties to reduce overrides when appropriate. All counties will be included in compliance and monitoring reviews over the course of a year.
- c. The Department has instructed counties (Agency Letter CC-11-05-P, County Eligibility File Reviews, effective August 23, 2011) on processes related to case reviews and the reporting of the results of the reviews. Each county shall complete a random sample pull, include risk-based reviews in the sample, and ensure the identified numbers of reviews are completed and the results are reported to the Department. The Department has identified the components that must be included in the reviews to identify the source of errors.
- d. The Department has instructed counties (Agency Letter CC-11-03-P, County Procedures to Audit Child Care Payments and Provider Fiscal Agreements, effective August 23, 2011) on processes related to review of provider payment based on child care attendance, including instructions on including a verification of attendance through sign-in and sign-out sheets. The Department now requires counties to submit the result of the reviews.
- e. The Department, through Agency Letter CC-11-03-P and Agency Letter CC-11-05-P, effective August 23, 2011, now requires the

counties to submit correction plans to address problems identified in county as well as Department case file reviews.

Alternative Work Arrangements

Employees who work for many divisions and programs within the Department can participate in a benefit called flexplace, which allows employees to work in alternative locations. The Colorado Department of Personnel & Administration (DPA) is responsible for providing centralized human resources, information, and guidance to all state agencies. DPA encourages state agencies to extend flexplace arrangements to their employees to attract qualified employees, increase job satisfaction, and reduce commuting costs. The Department's employees participating in flexplace are permitted to perform work duties from locations other than the Department agency offices, usually from home.

What was the purpose of the audit work?

The purpose of the audit work was to test the Department's internal controls over its flexplace arrangements and review its progress in implementing our Fiscal Year 2010 audit recommendation in this area.

What audit work was performed and how were results measured?

The audit work included interviewing Department staff about the flexplace benefit and reviewing the DPA flexplace policy.

The Department has adopted the DPA flexplace policy, which defines flexplace requirements and provides for the use of standard flexplace application and agreement forms. In addition, federal and state laws require safeguarding of protected and confidential data, including data held outside of the Department's offices.

During our Fiscal Year 2010 audit, we determined that staff working a flexplace arrangement, including those assigned to the Child Care and Foster Care programs [Child Care Development Block Grant, Child Care Mandatory and Matching Funds of the Child Care and Development Fund, American Recovery and Reinvestment Act Child Care and Development Block Grant (CFDA Nos. 93.575, 93.596, 93.713 and the Foster Care Title IV-E program CFDA No. 93.658)], lacked adequate documentation in the agreements between the Department and employee. We specifically identified \$21,100 in total known questioned costs for these two programs during the Fiscal Year 2010 audit. Our recommendation was that the Department should designate one division or manager to centrally track the Department's flexplace arrangements and costs,

ensure that it consistently follow the DPA flexplace policy, and train approving officials at the division and program levels on their responsibilities for implementing flexplace policies and monitoring staff who participate in flexplace.

The Department partially agreed with our recommendation. Specifically, the Department did not fully agree to implement the recommendation, because it didn't agree that the function of monitoring alternative work arrangements should be centrally tracked by one division or manager. Instead, the Department agreed to hold appointing authorities accountable for properly tracking flexplace agreements and costs, including maintaining copies of all such agreements in both supervisory and official personnel files. The Department agreed with all other parts of our recommendation.

What problem did the audit work identify?

The Department has not taken any steps to improve its controls over flexplace arrangements. In our interviews with Department staff, they were unable to provide any information on steps taken neither during Fiscal Year 2011, nor through the end of our fieldwork in mid-December 2011, to implement the Fiscal Year 2010 recommendation, even though the Department agreed to implement the recommendation by January 2011.

Why did the problem occur?

Department officials have not adequately communicated the flexplace policy to division or program managers and have not tracked the program in order to ensure that it is functioning as intended. The Department also has failed to consistently implement the DPA policy, including using standard flexplace forms and conducting ongoing monitoring.

In addition, the Department has not trained approving officials on their responsibilities with regard to implementing flexplace policies and managing staff who work offsite.

Why does this problem matter?

The Department's lack of adequate controls over flexplace arrangements is problematic for three reasons.

First, 90 percent of the Department staff working a flexplace arrangement are involved in the delivery of social services, which requires those staff to routinely collect clients' personal and confidential information. Because the Department has not established adequate controls over protected and confidential data in employees' home offices, the Department cannot ensure that employees working

a flexplace arrangement are properly safeguarding protected information, and there is a risk that protected information could be compromised.

Second, because the flexplace arrangements were not periodically reviewed during both Fiscal Years 2010 and 2011, the Department did not adequately monitor employees' offsite working arrangements and, thus, it could not ensure that each arrangement was still appropriate, employee performance expectations were met, and employees properly safeguarded state equipment at their home offices.

Third, during both Fiscal Years 2010 and 2011, the Department's flexplace program was not executed consistently throughout the Department or in accordance with policy. Therefore, the Department cannot ensure that its flexplace arrangements are monitored appropriately and function in the State's best interests, that employees working offsite provide state services seamlessly, or that the State does not incur unnecessary costs. Additionally, the Department cannot ensure that it is in compliance with federal requirements related to programs it administers, such as the Child Care program and Foster Care program, and that costs charged to these programs are allowable.

(CFDA Nos. 93.575, 93.596, 93.713, 93.658; Child Care and Development Block Grant, Child Care Mandatory and Matching Funds of the Child Care and Development Fund, American Recovery and Reinvestment Act Child Care and Development Block Grant, Foster Care Title IV-E; Activities Allowed or Unallowed, Allowable Costs/Cost Principles. Classification of Finding: Significant Deficiency.)

Recommendation No. 49:

The Department of Human Services (the Department) should improve controls over its flexplace program by:

- a. Ensuring that the Department consistently follows the Department of Personnel & Administration's (DPA) flexplace policy, including the proper use of the DPA flexplace application and agreement forms.
- b. Training approving officials at the division and program levels on their responsibilities for implementing flexplace policies and monitoring staff who participate in flexplace. The training should include requirements for approving and signing flexplace applications and arrangements, the types of expenses to be covered, what state property will be used offsite, and how protected and confidential data are to be safeguarded.

Department of Human Services Response:

Agree. Implementation date: September 1, 2012.

During the second quarter of Fiscal Year 2012, the Department developed a process for monitoring and documenting flexplace agreements. The human resource department conducted an audit to secure and document current Department employees participating in flexplace arrangements. That effort is now complete with flexplace agreements verified and, where necessary, updated. Complete and signed copies now reside in respective employee personnel files, pursuant to policy.

Controls were also added and include the development of a spreadsheet containing a list of participants, equipment issued, and the respective appointing authority. The Department will verify annually that the information on the spreadsheet is accurate.

Training will be ongoing and will include training as to roles and responsibilities, with training for Calendar Year 2012 expected to be completed on or before September 1, 2012.

Title IV-E Foster Care Program

The purpose of the federal Foster Care program is to help states provide safe and stable out-of-home care for children for who have been temporarily removed from their homes. The federal grant provides funds to assist with the costs of foster care maintenance for eligible children, with costs directly related to the administration of the Foster Care program, and with training costs. The Foster Care program (CFDA No. 93.658) was enacted under Title IV-E of the Social Security Act and is overseen at the federal level by the U.S. Department of Health and Human Services. In Colorado, the county departments of human/social services administer the Foster Care program, such as determining eligibility, and the Department supervises the counties. During Fiscal Year 2011, the Department spent about \$123.4 million on the Foster Care program, of which \$59.4 million was federal funds and \$64 million was state general funds. Total federal expenditures included about \$1.5 million in Recovery Act funds.

County Administrative Spending

Counties use block grant allocations from the Department to fund their child welfare services, including foster care. The Department uses an allocation model to determine each county's allocation. The model relies on eight active cost

drivers that capture caseload levels and the associated costs of delivering child welfare services. Cost drivers that measure caseload levels include the rate of child abuse or neglect referrals and number of foster care placements in the county. Cost drivers based on county cost data include the county's average days per year for foster care placements and program services cost per open involvement with a family. Foster Care program services include county case management, administrative costs, and case services. For each driver, the model is intended to contain child welfare costs at the county level by establishing a maximum and minimum range of expenditures or services for each county. Counties that are above the maximum of the range for a driver must pay for these extra costs or services with funds other than child welfare block grant money. Counties that are below the low end of the range for a driver are given additional funding under the presumption that they should be providing a minimum level of services.

What was the purpose of the audit work?

The purpose of the audit work was to determine whether the Department's child welfare allocation model apportions funds in a cost-effective and fair manner based on county caseloads.

What audit work was performed and how were results measured?

We interviewed staff and reviewed relevant documentation to determine whether the Department had implemented a recommendation related to child welfare expenditures from our *Foster Care Financial Activities Performance Audit* (September 2007). Specifically, we recommended that the Department work on identifying and implementing options for improving information to evaluate county administrative and case management costs in the child welfare allocation model used in the child welfare system.

What problem did the audit work identify?

During our Fiscal Year 2010 audit, we found that the Department determined that a county workload study would be the best way to obtain improved information about county administrative and case management costs but would need funding for this project. During our Fiscal Year 2011 audit, we found that the Department has not sought funds for the workload study and does not intend to seek funds for this study in the future. The Department also stated that it regularly discusses county administrative costs versus case management costs in its Child Welfare Allocation Committee (Committee), which includes Department and county representatives and provides recommendations to the Department on child welfare allocations made to the counties. During the audit, we reviewed Committee meeting minutes provided by the Department and did not find evidence that the

Committee worked on or implemented any alternative methods based on these discussions for improving the information it collects on county administrative and case management costs.

Why did the problem occur?

House Bill 98-1137 required the Department to define “administration and support functions” and to develop a method for identifying these costs, which would allow the Department to track these expenditures separately from case management costs. The Department defined administrative and support functions in an agency letter in September 1998 to include items such as rent, legal services, and travel but did not include case management costs in this definition. During our 2007 performance audit, when we first identified this problem, we found that the Department had not yet developed a method for identifying and tracking administrative and support costs. We also found that the Department’s current systems were not designed to track administrative and case management costs separately for each county. For example, the Department’s County Financial Management System (CFMS) captures county-level expenditures but does not break out certain costs by program (e.g., CFMS does not specifically identify “foster care administration costs”). The Department indicated during our Fiscal Year 2011 audit that budget limitations have prevented it from addressing this issue.

Why does this problem matter?

The Department’s inability to separate out administrative and case management costs significantly weakens accountability over the funds allocated to the program services cost driver, which at the time of the 2007 performance audit was increasing at a disproportionate rate to other cost drivers in the model. Without a method for separately capturing the administrative and case management costs that make up program services, the Department cannot determine whether the increase in program services costs is a result of increased county administrative costs or of increased case management services provided to families or children. This distinction is important because case management costs reflect direct services provided to families or children.

(CFDA No. 93.658; Foster Care Title IV-E; Allowable Costs/Cost Principles. Classification of Finding: Significant Deficiency.)

Recommendation No. 50:

The Department of Human Services (the Department) should identify and implement methods for improving cost information used to evaluate county administrative and case management costs in the child welfare allocation model.

Department of Human Services Response:

Disagree. Implementation date: Not Applicable.

The Department does not agree that the allocation formula for child welfare is an appropriate way to identify these costs. There is no requirement that the allocation methodology, or formula, take into consideration either administrative or case management costs, and to conduct a workload study or incur any significant expense in order to isolate the two sub-cost centers, while perhaps providing information that the Department currently does not have, would certainly not need to be considered by the Child Welfare Allocations Committee.

Since the Department was previously unable to find a proxy methodology to identify the two sub-cost centers, we are unable to implement this recommendation.

During Fiscal Year 2011, the Office of the State Auditor conducted audit work that resulted in findings and recommendations addressed jointly to the Department of Health Care Policy and Financing and the Department of Human Services for the Developmental Disabilities Medicaid Waiver Program Service Planning. This finding and recommendation and the responses of both agencies are included in the Department of Health Care Policy and Financing chapter within Section III. Federal Award Findings of this report. See Recommendation No. 37.

Department of Labor and Employment

Introduction

The Department of Labor and Employment (the Department) is responsible for providing services to employers and job seekers and enforcing laws concerning labor standards, unemployment insurance, workers' compensation, public safety, and consumer protection.

As part of our Fiscal Year 2011 audit, we tested the Department's compliance with federal grant requirements for the following programs:

- Unemployment Insurance (UI)
- Workforce Investment Act (WIA) Cluster

The results of our Fiscal Year 2011 audit identified errors resulting in recommendations for the above programs. We identified a total of five significant deficiencies in internal control over compliance with requirements applicable to these programs. The issues identified and audit recommendations are described in the following sections of this chapter.

The following comments were prepared by the public accounting firm of Clifton Gunderson LLP, which performed Fiscal Year 2011 audit work at the Department.

Federal Grants Payroll Timesheets

In Fiscal Year 2011, total payroll costs (wages and benefits) charged to the federal WIA Cluster (CFDA Nos. 17.258, 17.259, 17.260, and 17.278) grants were approximately \$5.3 million.

The federal Office of Management and Budget's *Circular A-87 – Cost Principles for State, Local, and Indian Tribal Governments* specifies requirements for documentation of salaries and wages charged to federal programs, including a requirement that employers sign their personnel activity reports or timesheets. Further, State Personnel Rules require timesheets to be certified by the employee and supervisor.

What was the purpose of the audit work?

The purpose of the audit work was to ensure that the distribution of payroll costs to federally sponsored projects and the method and timing of the confirmation/determination were performed in accordance with the applicable federal and state regulations.

What audit work was performed and how were results measured?

To comply with federal and state regulations, Department policy requires all employees to certify their timesheets electronically through the Department's timekeeping system, KRONOS. We tested a total of 40 payroll transactions related to WIA by reviewing time cards and ensuring that employee time was certified/approved by both the employee and the supervisor who had adequate knowledge of the employee's time distribution.

What problem did the audit work identify?

Of our testing of 40 payroll transactions totaling \$125,000, we noted that one transaction was not supported in accordance with the requirements outlined above. Specifically, we noted one payroll transaction totaling \$5,100 (4 percent of the dollar value of transactions tested) that was not certified by the employee's supervisor.

Why did the problem occur?

The Department's current policies involve contacting all supervisors of employees who have unapproved time cards a total of three times before processing payroll. If the employee's time card is still not approved, the employee's time card will be approved by the Payroll Supervisor in order to process payroll. In the instance related to this employee, the employee's supervisor was terminated during this time period when this instance occurred. However, the Department's policies require that the employee's next highest level supervisor should approve the time card if the immediate supervisor is not available. Such an alternate approval was not obtained by the Department.

Why does this problem matter?

Failure to prepare timesheets in accordance with Department policy and State Personnel Rules could result in unallowable costs being charged to federal programs.

(CFDA Nos. 17.258, 17.259, 17.260, 17.278; WIA Audit Program, WIA Youth Activities, WIA Dislocated Workers, WIA Dislocated Worker Formula Grants; Allowable Costs/Cost Principles. Classification of Finding: Significant Deficiency.)

Recommendation No. 51:

The Department of Labor and Employment (the Department) should ensure that timesheets for salaries and wages charged either directly or indirectly to federal programs are certified in accordance with federal regulations, State Personnel Rules, and Department policy by requiring timesheets to be certified by both the employee and supervisor prior to issuing payments.

Department of Labor and Employment Response:

Agree. Implementation date: January 1, 2012.

The Department will ensure timesheets for salaries and wages are certified in accordance with federal regulations, State Personnel Rules, and Department policy by requiring timesheets to be certified by both the employee and supervisor prior to the completion of the monthly payroll issuance. The Department will ensure that the next highest level supervisor approves the time record if the immediate supervisor is not available to approve the time record.

Program Management Reporting

In Fiscal Year 2011, the Department spent federal funds for the UI Program (CFDA No. 17.225) of approximately \$2.1 billion, including \$760 million from the federal UI Trust Fund and \$802 million of American Recovery and Reinvestment Act funding. The Department is required to prepare and remit to the federal government numerous financial and performance reports for the UI Program. The reporting requirements include standard federal Office of Management and Budget reports and other reports, as required by the U.S. Department of Labor.

What was the purpose of the audit work?

The purpose of the audit work was to review the Department's internal controls over and compliance with federal reporting requirements for the UI Program.

What audit work was performed and how were results measured?

We reviewed a sample of 20 required financial reports submitted quarterly by the Department for the UI Program. We assessed each report against a number of specific compliance requirements outlined by the U.S. Department of Labor, including the requirement that there be adequate supervisory review of reports prior to submission and that the information reported agrees with supporting documentation.

What problem did the audit work identify?

The audit work identified two overall issues with the reports we reviewed:

- Seven reports lacked evidence that a supervisory review was conducted prior to submission. These seven reports included the “ETA 227 Overpayment and Detection and Recovery Activities Report” (ETA 227) (two reports), the “ETA 2208A Unemployment Insurance Contingency Report” (two reports), the “ETA 581 Contributions Operations Report” (two reports), and the “ETA 563 Trade Adjustment Assistance Activity Report” (one report).
- The quarterly ETA 227 reports included information that did not contain any supporting documentation. For example, notations on the ETA 227 report indicate there is no audit trail related to certain adjustments within the report. Accordingly, such adjustments could not be validated by supporting documentation.

Why did the problem occur?

The problems identified above occurred for the following reasons:

- The Department has not instituted a supervisory review and approval process for amounts included on reports submitted to the U.S. Department of Labor and Employment.
- The Department does not have procedures in place requiring staff to retain supporting documentation for the ETA 227 reports.

Why does this problem matter?

The federal oversight agencies depend on accurate reports to measure program results and State compliance with federal requirements. The Department risks the loss of federal awards if it does not comply with federal requirements.

(CFDA No. 17.225, Unemployment Insurance, Reporting. Classification of Finding: Significant Deficiency.)

Recommendation No. 52:

The Department of Labor and Employment (the Department) should improve controls over federal unemployment insurance reporting requirements by instituting a procedure requiring retention of supporting documentation and a secondary review and approval process to ensure that amounts recorded on reports to the U.S. Department of Labor are accurately reported and supported by source documentation.

Department of Labor and Employment Response:

Agree. Implementation date: January 31, 2012.

The Department will institute a secondary review and approval procedure to cover all federal reports outlined in the *Circular A-133 Compliance Supplement* for U.S. Department of Labor employment and training programs. The Department will secure supporting documentation for all required reports submitted electronically.

Unemployment Insurance Eligibility

The UI Program provides benefits to unemployed workers for periods of involuntary unemployment and helps stabilize the economy by maintaining the spending power of workers while they are between jobs. In Fiscal Year 2011, the Department expended more than \$2.1 billion in unemployment insurance benefits.

What was the purpose of the audit work?

The purpose of the audit work was to ensure that the Department is administering the UI Program in accordance with established policies and procedures by paying benefits to eligible claimants.

What audit work was performed and how were results measured?

House Bill 06S-1023 requires each state agency providing state or local benefits to require applicants aged 18 and over to provide proof that they are lawfully present in the United States prior to receipt of public benefits. This statute also requires a person applying for benefits to sign an affidavit stating that he or she is a U.S. citizen or legal permanent resident. To comply with federal and state regulations, the Department maintains a case file containing all required documentation for all claimants.

Additionally, the federal Department of Labor's *Benefits Accuracy Management State Operations Handbook Number 395, 5th Edition* outlines an extensive Benefits Accuracy Management (BAM) review process that is required to be performed by Department staff on a weekly basis. As part of the BAM review process, the handbook (page VI-7) requires the Department to utilize the National Directory of New Hires for all paid sample cases beginning December 31, 2007, to ensure claimants are not simultaneously employed while receiving benefits payments.

We tested a sample of 40 UI Program benefits payments made by the Department during Fiscal Year 2011. For each of the claimants tested, we ensured that the case file contained a signed affidavit stating that the claimant is a U.S. citizen or legal permanent resident. Additionally, we performed a cross-check against the National Directory of New Hires as of the claim date.

What problem did the audit work identify?

We noted the following problems in our testing of the 40 claim payments in our sample:

- Case files for two (5 percent) claimants did not contain signed affidavits verifying that the claimants are U.S. citizens or permanent legal residents. The total weekly benefits amount paid to these two claimants for the claim date selected was \$508.
- Data contained in the National Directory of New Hires indicated that four (10 percent) claimants in our sample had a hire date prior to the claim issuance date, and two (5 percent) of the claimants had a W-4 date prior to the claim issuance date. The total weekly benefits amount paid to these six claimants for the claim date selected was \$1,976.

Department staff reported that they cross-checked claim payments against the National Directory of New Hires sporadically from September 2008 through May 2011. However, Department staff indicated that they requested the National

Directory of New Hires data on a weekly basis during that time period so that the cross-checks could be performed at a later date. As of June 2011, Department staff report that they have been performing the National Directory of New Hires cross-checks on a weekly basis as part of the BAM review process. However, there is currently a backlog of approximately 2,852 National Directory of New Hires cross-checks to be performed. Department staff reported that they are currently performing approximately 75 to 100 National Directory of New Hires cross-checks per week.

Why did the problem occur?

For claimants who filled out an online application, Department staff reported that the related case files did not contain the signed affidavits because the support was never obtained from the claimants.

The Department reported that failure to cross-check claim payments against the National Directory of New Hires from September 2008 until June 2011 was due to increased workload as a result of emergency unemployment compensation payments and decreased staff.

Why does this problem matter?

Failure to ensure that claimants are eligible to receive benefits could result in potential overpayment of benefits to individuals who are not legally entitled to receive them and federal disallowances of UI funds.

(CFDA No. 17.225, Unemployment Insurance, Eligibility. Classification of Finding: Significant Deficiency.)

Recommendation No. 53:

The Department of Labor and Employment (the Department) should ensure that unemployment insurance claimants attest to their lawful presence in the United States prior to the disbursement of benefits through one of the following:

- Obtaining a signed affidavit from each claimant stating that he or she is a U.S. citizen or legal permanent resident.
- Changing its process to include an option for the claimant to sign a written statement within the electronic application to affirm that he or she is a U.S. citizen or legal permanent resident. The Department should ensure that such option meets the requirements of the Colorado Revised Statutes, as defined above.

Further, the Department should continue to perform the National Directory of New Hires cross-checks on a weekly basis as a required component of the Benefits Accuracy Management review process.

Department of Labor and Employment Response:

Agree. Implementation date: December 31, 2011.

The Department will ensure that all claimants are eligible to receive unemployment benefits by performing all eligibility determination procedures prior to benefits issuance, as prescribed, including securing the required affidavit to attest U.S. citizenship or legal permanent residency. Unemployment insurance claimants who file online (primary method) are required to affirm lawful presence in order to complete the online application. The Department will tighten/modify the language on the current online initial claim application. Wording will clearly demonstrate that claimants not only affirm that they understand the legal requirement, but also that they attest they are actually legally present. Also, all unemployment insurance claimants who file over the telephone will attest to their legal presence, similar to the online method.

During Fiscal Year 2011, the Office of the State Auditor conducted the *Unemployment Insurance Program Performance Audit* (November 2011). The information and comments below were contained in that report.

Lawful Presence Controls

Unemployment Insurance Program (UI Program) claimants must meet several requirements to be eligible to receive benefits. In this section, we discuss the requirement that claimants be lawfully present in the United States. House Bill 06S-1023 (Section 24-76.5-101, et seq., C.R.S.) and federal law prohibit the payment of public benefits, including unemployment insurance (UI) benefits, to individuals who are not lawfully present in the United States. We reviewed the UI Program's controls designed to ensure that only lawfully present individuals receive UI benefits and assessed whether these controls are effective and comply with state and federal laws. Specifically, we observed and interviewed staff responsible for verifying lawful presence, reviewed program policies and procedures, evaluated system controls, and analyzed claims data. Overall, we found that the UI Program's application procedures do not always ensure that claimants comply with state and federal laws designed to verify that individuals applying for public benefits are lawfully present in the United States.

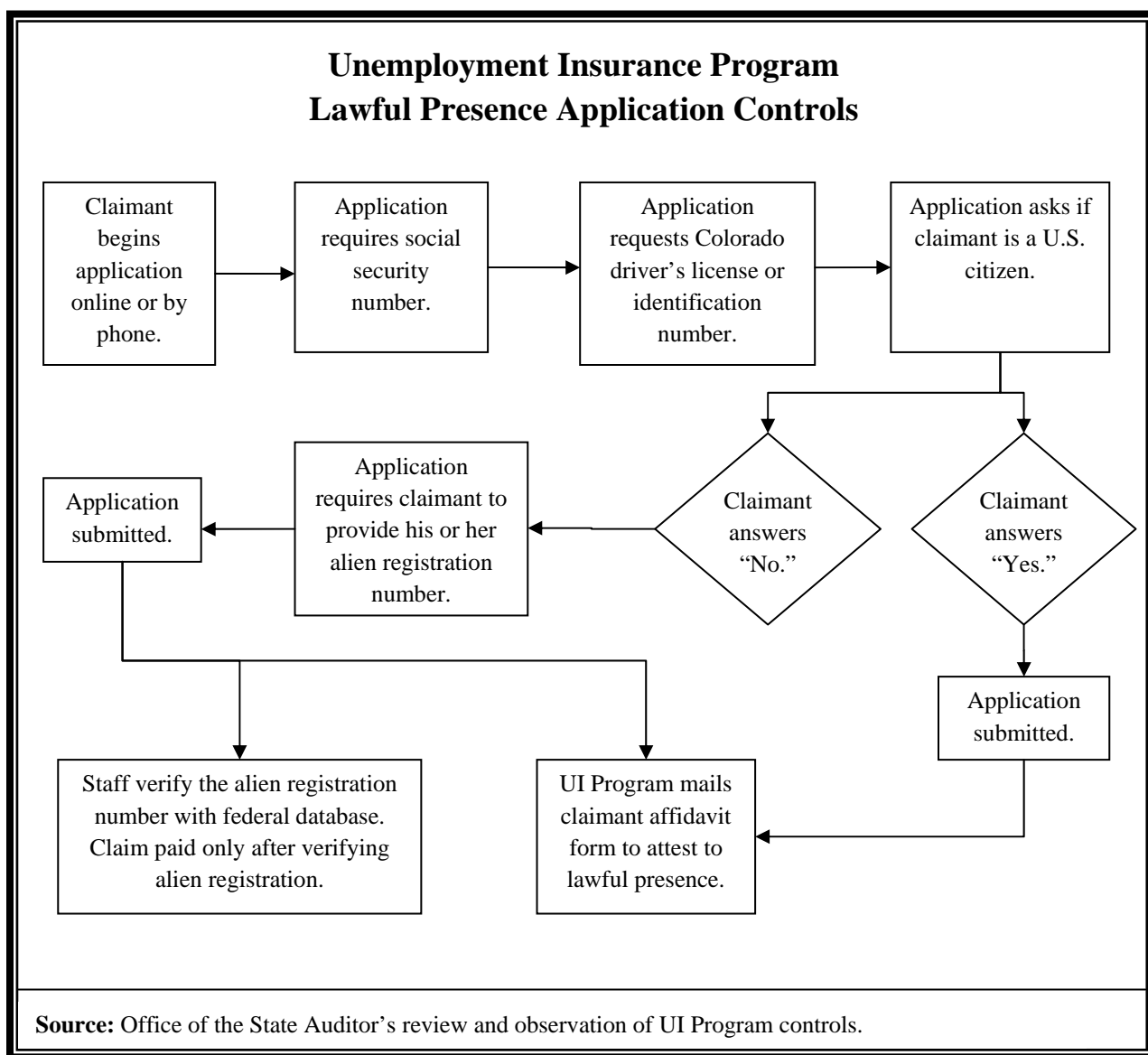
Both state and federal laws provide specific procedures that state agencies providing public benefits must follow to confirm that claimants are lawfully present. As shown in the table below, not all of House Bill 06S-1023's provisions are required by federal law. However, federal laws allow states to develop their own procedures to affirm lawful presence as long as they do not conflict with federal law. Therefore, all of the following requirements apply to Colorado's UI Program.

Unemployment Insurance Program State and Federal Lawful Presence Requirements		
Requirement	State Law (House Bill 06S-1023)	Federal Law
Claimants must provide social security numbers.		X
Claimants must indicate whether they are U.S. citizens.	X	X
Claimants must attest to being lawfully present.	X	X
State agencies must collect and verify alien registration numbers from claimants who indicate that they are not U.S. citizens.	X	X
Claimants must provide one of several acceptable forms of identification, such as a valid Colorado driver's license or identification card, military or coast guard identification card, Native American tribal document, or other documents acceptable under Department of Revenue rules.	X	
Source: Section 24-76.5-101, et seq., C.R.S., and 8 USC 1611.		

In 2006, the Colorado Office of the Attorney General provided all state agencies with informal guidance to assist agencies in interpreting and implementing the requirements of House Bill 06S-1023. According to this guidance, agencies are not required to collect the identification documentation, such as a Colorado driver's license, from claimants in person. Instead, agencies may develop alternate procedures for collecting the identification as long as they have a process for verifying that the person applying for benefits is the rightful owner of the identification document used to show lawful presence. To assist agencies in verifying the validity of Colorado driver's licenses and identification cards, the Department of Revenue (DOR) created an online system, available to all state agencies, that allows agency staff to immediately determine whether an identification document was issued to the same person applying for benefits, and whether the identification document is currently valid (i.e., not expired, suspended, revoked, or cancelled). In addition, the guidance provided by the Office of the Attorney General indicated that claimants may submit affidavits affirming legal presence through online application systems as long as the benefits application requires the claimants to provide an electronic signature.

Based on our review of House Bill 06S-1023 and guidance provided by the Office of the Attorney General, because the UI Program uses an online application form and does not collect identification documentation in person, it must have procedures in place to verify that each claimant is the rightful owner of the identification document he or she uses to show lawful presence.

We reviewed the UI Program's procedures to ensure that claimants are legally present, as required by state and federal laws. Claimants can apply for benefits online or over the phone. As shown in the flowchart below, when claimants apply for benefits, the UI Program's application process requires that they provide a social security number and requests their Colorado driver's license or identification card number. In addition, the application asks claimants whether they are U.S. citizens. If the claimants indicate that they are not U.S. citizens, the application requires that they provide their alien registration number, and a hold is placed on the claim until UI staff verify the alien registration number using a federal database. After the claimants submit the application, the UI Program mails the claimants an affidavit to affirm citizenship status and to provide additional identification information.



During the audit, we identified two control weaknesses that impact the UI Program's ability to ensure that claimants are legally present. Specifically, the UI Program does not require applicants to provide an attestation affirming legal presence, and the UI Program's procedures do not ensure that claimants provide valid identification, as required. We discuss these concerns below.

Attestation Controls

As discussed above, House Bill 06S-1023 and federal law require claimants to affirm that they are legally present in the United States as a condition of receiving benefits. The UI Program has two procedures that are intended to ensure that claimants attest to being legally present in the United States. First, the UI Program

requests that claimants provide a signed affidavit form attesting to their legal presence in the United States and, second, the program requires that claimants answer a question regarding their citizenship during the application process. Overall, we found that most claimants attested to being legally present in accordance with House Bill 06S-1023 and federal law; however, we found weaknesses in both of the UI Program's procedures that could allow claimants to receive UI benefits without affirming their legal presence in the United States. Further, we found that the procedures are duplicative and that with changes to its application, the UI Program could reduce staff workload while still ensuring that all claimants meet House Bill 06S-1023 and federal requirements.

Affidavit Form. During the audit, we reviewed a sample of 100 claimant files from claims paid during December 2010 to determine whether each claimant had submitted the affidavit form attesting to legal presence. We found that 98 of the 100 claimants sampled returned the form. Thus, it appears that most claimants are meeting the requirements of House Bill 06S-1023 and federal law to affirm their legal presence in the United States. However, the UI Program's controls over the affidavit process do not ensure that all claimants affirm legal presence. Historically, the UI Program did not pay benefits to claimants until they returned the signed affidavit affirming their legal presence in the United States. If claimants did not return the affidavit forms, the UI Program would place a hold on the claims, and UI staff would follow up with the claimants to obtain the affidavits. However, in February 2009, UI Program management instructed staff to no longer place holds on claims when claimants do not return the affidavit. Although the UI Program has continued to indicate to claimants since February 2009 that the affidavit form is required, claimants can now receive UI benefits even if they do not return a signed affidavit. Therefore, the UI Program cannot rely on the current procedure to ensure that all claimants affirm legal presence.

Application Citizenship Question. According to informal guidance provided by the Office of the Attorney General, agencies can comply with House Bill 06S-1023's affidavit requirement through online applications as long as the application requires claimants to affirm their lawful presence and complete an electronic signature. The UI Program's application during the period we reviewed asked claimants if they were U.S. citizens and included an attestation that was intended to require claimants to affirm that all the information they provided on the application, including their citizenship status, was true. However, the UI Program's application did not ensure that claimants affirmed their lawful presence. Specifically, if claimants indicated that they were not a U.S. citizen, they were asked to provide an alien verification number but were never required to positively affirm their legal presence, as required by both House Bill 06S-1023 and federal law. In addition, the attestation language intended to require claimants to affirm that the information they provided on the application is true contained ambiguous language. Specifically, the two responses available to applicants following the attestation language read, "Yes, I want to sign up for

unemployment” or “No, I do not want to sign up for unemployment.” Thus, it was not clear that the claimants were actually affirming that all information they provided was true and not simply stating that they wanted to apply for benefits.

Following our review, the UI Program changed the language in its application. However, we found that, as of August 2011, the new language in the application still does not require the claimants to directly state that they are lawfully present. Specifically, the application requires claimants to mark a checkbox affirming their understanding that they “*must* be a U.S. citizen or legal permanent resident or be lawfully present in the United States according to federal law (emphasis added).” Thus, the claimants appear to be affirming that they understand the legal requirement, but not that they are actually legally present.

Finally, although the UI Program must have a process in place requiring claimants to affirm their lawful presence to comply with state and federal laws, we found that the affidavit and application procedures described above are duplicative. Specifically, both procedures are intended to collect information from claimants about their citizenship status and to ensure that claimants affirm their legal presence in the United States. Therefore, we believe that both procedures are not necessary, provided that the UI Program takes steps to address the problems we discussed above. As a result, the UI Program has an opportunity to reduce its current workload. For example, currently UI Program staff must scan each affidavit form received from claimants and add the documents to claimants’ files. By contrast, if claimants were to affirm citizenship online or during a recorded phone statement when they apply for benefits, the UI Program would have an electronic record of the affirmation without having to dedicate staff time to processing affidavit forms. According to House Bill 06S-1023, agencies may adopt alternative procedures to collect an affidavit form, as long as the alternative procedures are no less stringent. Further, as previously mentioned, informal guidance provided by the Office of the Attorney General indicates that collecting affidavits electronically would be an acceptable alternative. Thus, if the UI Program made changes to the application language to address the problems we identified above, the UI Program would no longer need to request that claimants send in signed affidavits, which could reduce workload.

(CFDA No. 17.225, Unemployment Insurance, Eligibility. Classification of Finding: Significant Deficiency.)

Recommendation No. 54:

The Department of Labor and Employment (the Department) should ensure that unemployment insurance claimants meet the requirements of House Bill 06S-1023 and federal law for attesting to their lawful presence in the United States by:

- a. Changing the language in the Unemployment Insurance Program application form so that claimants are clearly affirming through the application that they are legally present in the United States.
- b. Requiring all applicants to affirm legal presence before receiving benefits.
- c. Eliminating the use of the current paper affidavit form for affirming legal presence.

Department of Labor and Employment Response:

- a. Agree. Implementation date: December 2011.

We will tighten the language on the current online initial claim application. Wording will clearly demonstrate that claimants not only affirm that they understand the legal requirement, but also that they attest that they are actually legally present.

- b. Agree. Implementation date: December 2011.

Most claimants file online, and they will be required to affirm lawful presence in order to complete the online application. All claimants who file over the telephone will attest to their legal presence and those responses are already being recorded.

- c. Partially agree. Implementation date: December 2011.

The Department will mail the affirmation of legal presence form to claimants who file a claim over the telephone to ensure the integrity of the telephone recordings and because recordings are stored for only 10 to 11 months due to capacity issues. The call center script will be changed to be more specific. We will eliminate sending forms to those who apply online once our language has been changed.

Identification Controls

When claimants apply for benefits, the UI Program requires that they enter a nine-digit Colorado driver's license or identification number. To determine whether claimants provided valid driver's license or identification numbers, as required by House Bill 06S-1023, we reviewed the driver's license numbers on file for a sample of about 56,000 paid claimants from the last week of December 2010, which represents about 20 percent of the 277,000 total claimants who received unemployment benefits in Calendar Year 2010. We found that about 4,800 (9 percent) paid claimants had provided clearly invalid numbers, such as "000000000." Our results are consistent with similar testing conducted by the UI Program. For example, during Calendar Years 2006 through 2009, the UI Program found that about 6 percent of the claimants it sampled did not provide a valid identification number.

In addition, we selected a statistically valid sample of 213 claimants, drawn from our original sample of 56,000, to determine how many of these claimants had provided or could provide acceptable identification under the requirements of House Bill 06S-1023. We chose a statistically valid sample so that we could extrapolate our error rate to the entire population of Calendar Year 2010 claimants.

We tested whether the 213 claimants in our sample had complied with House Bill 06S-1023's identification requirements by first matching the driver's license or Colorado identification number they provided on their UI Program claim application to DOR records. If DOR did not have a record of the claimants' having been issued the number they provided to the UI Program, or if the number provided to the UI program was for an invalid license and DOR had no other record of valid identification, we then requested that the UI Program follow up with the claimants. Specifically, the UI Program asked each of these claimants to provide a photocopy of one of the forms of identification acceptable under House Bill 06S-1023. At the completion of this process, we were unable to establish any record of acceptable identification for 25 of the 213 claimants in our sample. Because our sample was statistically valid, we were able to extrapolate our findings to the entire Calendar Year 2010 population. Based on this process, we estimate that in Calendar Year 2010, as many as 8,900 (3 percent) of the 277,000 total paid claimants did not or could not provide acceptable documentation to comply with House Bill 06S-1023 requirements. We were also able to estimate that the UI Program paid about \$60 million, or about 3 percent of the \$2.4 billion in state and extended UI benefits paid in Calendar Year 2010, to these claimants who did not or could not meet House Bill 06S-1023's identification requirements and, therefore, should not have received benefits.

It is important to note that we could not conclude whether the claimants who were unable to fulfill House Bill 06S-1023's requirements were lawfully present in the United States. Specifically, the inability to provide the identification documents required by House Bill 06S-1023 does not, by itself, prove that an individual is in the United States illegally. Ultimately, lawful presence is determined by federal law and administrative proceedings.

We identified three weaknesses in the UI Program's processes that increase the risk that claimants will not provide the identification documentation required by House Bill 06S-1023 before receiving benefits, as described below.

- **The UI Program has no mechanism to flag claims when claimants provide invalid identification numbers.** The online application system is not programmed to flag claims when claimants provide clearly invalid numbers, such as "000000000," or other numbers that do not conform with DOR's numbering system for Colorado driver's licenses and identification cards. Further, UI Program staff responsible for taking claims applications over the phone ask for the claimants' Colorado driver's license or identification numbers as part of the benefits application process. However, if the claimants indicate that they do not have a Colorado identification number available, UI Program management instruct agents to enter "000000000" or "999999999" into the identification field and allow claims to move forward without requiring any identification. These claims are not flagged for later follow up and review to ensure that the claimants provide acceptable identification.
- **The UI Program does not verify that the Colorado identification numbers provided by claimants correspond with valid identification documents on file with DOR.** As a result, the UI Program cannot ensure that claimants do not provide fictitious or invalid numbers or numbers for identification documents that do not belong to them.
- **The UI application does not provide instructions for applicants who do not have a Colorado driver's license or identification card.** Although House Bill 06S-1023 and DOR regulations allow applicants for public benefits to provide several forms of identification other than a Colorado driver's license or identification card, during our review the application did not provide a method for applicants to provide these documents. This is particularly problematic for out-of-state applicants, who can apply for benefits in Colorado as long as they worked in Colorado during the base period that determines UI eligibility. In Calendar Year 2010, about 6 percent of Colorado's UI claimants resided in other states, but these claimants have not been able to provide out-of-state identification on the application and may have entered invalid

identification numbers, such as “0000000000,” on their applications to move their claims forward. Following our review, the UI Program changed its application to allow claimants to indicate that they do not have a Colorado driver’s license or identification card. However, there is still no procedure in place to follow up with these applicants to collect and verify their alternative identification information.

UI Program management indicated that they do not currently verify identification provided by claimants and did not deny any claimants benefits based on the verifications they conducted on samples of claims from Calendar Years 2006 through 2009. According to management, the UI Program does not conduct verifications because management do not believe that this procedure is required by House Bill 06S-1023 and are concerned that doing so would be time consuming and could place an undue burden on claimants, which would violate federal law. Further, management are concerned that some of the claimants’ driver’s license numbers may be invalid for reasons not related to lawful presence (e.g., revoked or suspended license) and that these reasons might not be appropriate grounds to deny UI benefits.

We question whether the UI Program’s current procedures can accomplish the purpose of House Bill 06S-1023 without verifying that the Colorado identification numbers provided are valid. As previously mentioned, according to guidance provided by the Office of the Attorney General, agencies must have procedures to ensure that the person applying for benefits is the rightful owner of the document he or she presents to confirm lawful presence. Further, DOR regulations indicate that any Colorado identification used to confirm lawful presence must be current (i.e., not invalid). Although UI Program management’s concerns regarding the time it would take to verify identification documents are understandable, it is important that the UI Program take steps necessary to comply with all requirements related to the verification of lawful presence. If necessary, the UI Program should seek legal guidance to specifically determine what application controls it should have in place to meet House Bill 06S-1023 requirements.

(CFDA No. 17.225, Unemployment Insurance, Eligibility. Classification of Finding: Significant Deficiency.)

Recommendation No. 55:

The Department of Labor and Employment (the Department) should ensure that unemployment insurance (UI) claimants meet the requirements of House Bill 06S-1023 and federal law for affirming their lawful presence in the United States by:

- a. Requiring all claimants to provide the number of their valid Colorado driver's license or Colorado identification card, or a copy of other documents acceptable under House Bill 06S-1023, before paying benefits. In addition, the Department should establish a process to collect acceptable forms of identification other than a Colorado driver's license or identification card and provide claimants with instructions on the application for submitting this documentation.
- b. Establishing procedures to verify that the person applying for UI benefits is the same person depicted by the identification number or document that the person provides on his or her application. These procedures could include verifying all Colorado driver's license and identification numbers provided by claimants using Department of Revenue records. If necessary, the Department should seek legal counsel from the Office of the Attorney General to clarify the procedures that the Unemployment Insurance Program must follow to satisfy House Bill 06S-1023 while complying with federal requirements.

Department of Labor and Employment Response:

- a. Agree. Implementation date: December 2012.

The Department will require all claimants to provide the number of their valid Colorado driver's license or Colorado identification card, or a copy of other documents acceptable under House Bill 06S-1023, before paying benefits. The Department will develop a process and an IT plan that will include mechanisms for flagging claims with invalid identification numbers for follow up and instructions for applicants who do not have a Colorado driver's license or identification card. The Department is concerned that federal guidelines for first pay promptness will be negatively impacted for claimants who are legally present but do not supply the required documentation in a timely manner.

- b. Agree. Implementation date: December 2012.

Working with the Department of Revenue, we will establish procedures to verify that the person applying for benefits is the same person depicted by the identification number or document that the person provides on his or her application. We will work with the Department of Revenue to develop and/or enhance the automated mass interface between the two departments' IT systems.

Department of Local Affairs

Introduction

The Department of Local Affairs is responsible for building community and local government capacity by providing training and technical and financial assistance to localities. The Department comprises the following divisions: Executive Director's Office, Board of Assessment Appeals, Division of Emergency Management, Division of Housing, Division of Local Government, and Division of Property Taxation.

As part of our Fiscal Year 2011 audit, we tested the Department's compliance with federal grant requirements for the Community Development Block Grants—State-Administered Community Development Block Grants Cluster.

The results of our Fiscal Year 2011 audit identified errors resulting in recommendations for the program tested. We identified two significant deficiencies. The errors identified and audit recommendations for these programs are described in the following sections of this chapter.

The following comments were prepared by the public accounting firm of BKD, LLP, which performed Fiscal Year 2011 audit work at the Department of Local Affairs.

Reporting for Community Development Block Grants – State-Administered Community Development Block Grants Cluster

The primary objective of the federal Community Development Block Grants (CDBG) program (CFDA Nos. 14.228, 14.255) is to develop viable communities by providing a suitable living environment and expanded economic opportunities to persons of low and moderate income. The Department administers the CDBG program in Colorado. The program is awarded federal funding by the U.S. Department of Housing and Urban Development (HUD) through a grant agreement.

What was the purpose of the audit work?

The purpose of the audit work was to determine whether reports required by the Department's grant agreement with HUD for the CDBG program were submitted timely and accurately to substantiate that CDBG program objectives were met.

What audit work was performed and how were results measured?

We reviewed a sample of both quarterly and annual reports that the Department submitted to HUD regarding its activity and uses of grant funds during Fiscal Year 2011. The purpose of our review was to ensure that the Department reported accurate amounts to HUD. The audit work also involved reviewing supporting documentation related to the reports.

According to federal regulations [Housing and Urban Development, 21 C.F.R., pt. 135.3(a), 135.90, and 570.607], for each grant awarded to the Department greater than \$200,000 that involves housing rehabilitation, housing construction, or other public construction, the Department must annually submit to HUD the form HUD 60002, Section 3 Summary Report, Economic Opportunities for Low- and Very Low-Income Persons (OMB No. 2529-0043). The HUD 60002 report contains a section for reporting the use of funds for construction activities and a section for reporting the use of non-construction activities.

What problem did the audit work identify?

The Department incorrectly reported duplicate expenditures of approximately \$900,000 in both the construction and non-construction areas on its Fiscal Year 2011 annual report. The Department subsequently corrected and resubmitted the report after the audit work identified the duplicate expenditures. No other reporting errors were noted.

Why did the problem occur?

Based on the results of our testing, there was no indication that Department staff reviewed and formally approved reports prior to submitting the reports, which allowed for inaccurate information to be submitted to HUD.

Why does this problem matter?

Complete and accurate reports are important to ensure activity using federal grant funds is presented in a manner consistent with actual results and that the funding is utilized for the required purpose. By not reviewing and verifying whether required reports that are submitted to HUD are complete and accurate, the

Department may face adverse consequences, such as the loss of funding, as determined by HUD.

(CFDA Nos. 14.228, 14.255; Community Development Block Grants, State-Administered CDBG Cluster; Reporting. Classification of Finding: Significant Deficiency.)

Recommendation No. 56:

The Department of Local Affairs (the Department) should implement policies and procedures to ensure that staff perform a detailed review of all required reports for the Community Development Block Grants (CDBG) program prior to submission to the U.S. Department of Housing and Urban Development (HUD). This review should include ensuring all numbers and amounts reported agree to supporting documentation. The review should be performed by someone other than the report preparer and by an individual with the necessary competencies to identify discrepancies in the reports.

Department of Local Affairs Response:

Agree. Implementation date: June 30, 2012.

It is the Department's normal practice to review CDBG regulatory reports prior to submission to HUD. For this particular submission, however, the Program Coordinator encountered technical issues, which resulted in minimal time available for review. The Department will ensure that all reports prepared by the Program Coordinator are reviewed by the Program Manager, and that the review is documented in writing prior to submission of the report to HUD.

Subrecipient Monitoring for Community Development Block Grants – State-Administered Community Development Block Grants Cluster

Under the CDBG program, funds received by the Department from HUD are “passed through” to cities and counties of the State of Colorado. The recipients of these funds are considered subrecipients of the Department, and subrecipients expending \$500,000 or more must comply with all criteria of the Office of Management and Budget's *Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations (Circular A-133)*. In addition, under *Circular A-133*, the Department has the responsibility to monitor its subrecipients to ensure

funds are expended within the requirements of the program. As part of this monitoring, the Department should determine that subrecipients subject to the criteria of *Circular A-133* obtain compliance audits (Single Audit), and if any findings are contained within those audits, adequate corrective actions should be performed to resolve those findings. The Department should issue a management decision on the subrecipients' audit findings within 6 months of receipt of the subrecipients' Single Audit reports. Subrecipients subject to the criteria of *Circular A-133* are required to have their audits complete within 9 months of their year-end.

What was the purpose of the audit work?

The purpose of the audit work was to verify that the Department has adequate internal controls in place over subrecipient monitoring to ensure that subrecipients are properly monitored for compliance with applicable laws, regulations, and provisions of contracts.

What audit work was performed and how were results measured?

The audit work included selecting a sample of 12 out of a population of 118 subrecipients of the Department's Fiscal Year 2011 subrecipients and determining whether the Department performed monitoring procedures as required under *Circular A-133*. The audit work also involved reviewing the Department's subsequent follow up with subrecipients regarding whether findings within the subrecipients' Single Audit reports were adequately addressed and resolved.

What problem did the audit work identify?

The Department did not obtain all Single Audits from subrecipients subject to audit in a timely manner. Furthermore, when the Department did obtain the Single Audit reports, the Department's review of the reports was not properly documented to indicate whether further action was required of the subrecipients related to the Single Audit findings.

Why did the problem occur?

While the Department does have formal policies for performing monitoring procedures throughout the year, the Department does not have formal policies and procedures to annually obtain Single Audit reports from subrecipients subject to audit. In addition, not all staff and divisions within the Department were aware of the specific compliance requirements related to subrecipient monitoring due to a lack of training.

Why does this problem matter?

By not having adequate policies and procedures for obtaining subrecipients' Single Audits and, if necessary, reviewing any findings included in the subrecipients' Single Audit reports, the Department risks being noncompliant with the requirements of its grant agreement with HUD. Furthermore, the lack of adequate procedures in this area may hinder the Department's ability to ascertain whether its subrecipients are properly utilizing the grant funds in accordance with the grant agreement. As a result, the Department may face adverse consequences, such as the loss of funding, as determined by HUD.

(CFDA Nos. 14.228, 14.255; Community Development Block Grants – State-Administered CDBG Cluster; Subrecipient Monitoring. Classification of Finding: Significant Deficiency.)

Recommendation No. 57:

The Department of Local Affairs (the Department) should implement policies and procedures to ensure that subrecipient audit reports are obtained within 9 months of the subrecipients' year-end and that management decisions are documented within the grant file within 6 months of the receipt of the audit report. These policies and procedures should include a requirement to provide necessary training to all staff and divisions to ensure all compliance requirements relating to subrecipient monitoring are known and understood.

Department of Local Affairs Response:

Agree. Implementation date: June 30, 2012.

To implement its Single Audit policies and procedures, the Department has formed a Single Audit Users Group, which is in the process of developing methods to collect Single Audit reports centrally and track Single Audit report submissions since the impacted divisions often have common grantees (subrecipients). The group's goal is to come to agreement on the audit repository and tracking system by the second quarter of Calendar Year 2012. In addition, the group provides a forum for training development and sharing of information. In the interim, to bring the Community Development Block Grant program into compliance, the Division of Local Government and the Division of Housing have trained their program staff in the requirements of the Office of Management and Budget's *Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations* and have developed processes within their divisions to obtain and review Single Audit reports and follow up on findings.

Department of Natural Resources

Introduction

The Department of Natural Resources (the Department) is responsible for developing, protecting, and enhancing Colorado's natural resources for the use and enjoyment of the State's present and future residents and visitors. Resources include land, wildlife, outdoor recreation, water, energy, and minerals. The Department comprises the Executive Director's Office, which is responsible for the administration and management of the overall Department, and the following nine divisions, as of June 30, 2011:

- Forestry
- Geological Survey
- Oil and Gas Conservation Commission
- Parks and Outdoor Recreation
- Reclamation, Mining and Safety
- State Board of Land Commissioners
- Water Conservation Board
- Water Resources
- Wildlife

As part of our Fiscal Year 2011 audit, we tested the Department's compliance with federal grant requirements for the Fish and Wildlife Cluster Program.

The results of our Fiscal Year 2011 audit identified an issue resulting in a recommendation for the program tested. This issue was identified as a material weakness in internal control over compliance with requirements applicable to this major program.

The following comment was prepared by the public accounting firm of BKD, LLP, which performed Fiscal Year 2011 audit work at the Department.

Suspension and Debarment

The Division of Wildlife (the Division), within the Department, administers the federal Fish and Wildlife Cluster Program (Program) funded by the U.S. Department of the Interior. One purpose of the Program is to restore, conserve, and enhance sport fish and wildlife populations and to provide for public use and enjoyment of these resources. In addition, the Program provides training to

hunters and archers in skills, knowledge, and attitudes necessary to be responsible hunters and archers. Federal regulation (Government-Wide Debarment and Suspension, 2 C.F.R., pt. 180) prohibits states from contracting with or making subawards using federal funds to counterparties that are suspended or debarred from receiving federal funds or whose principals are debarred or suspended from receiving federal funds.

What was the purpose of the audit work?

The purpose of the audit work was to determine the Division's compliance with the federal Office of Management and Budget's *Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations* procurement, suspension, and debarment requirements.

What audit work was performed and how were results measured?

The audit work included reviewing evidence that the Division verified that the counterparties to the Division's Program were not suspended, debarred, or otherwise excluded from being the recipients of federal funds. We specifically reviewed 10 of the Division's 46 contracts or subawards that were in effect during Fiscal Year 2011 for the Program for compliance with suspension and debarment requirements.

States are allowed to use one of the following three methods to ensure that contractors are not debarred or suspended:

- Checking the federal Excluded Parties List System maintained by the federal General Services Administration.
- Collecting a certification from the counterparty that the counterparty is not debarred or suspended.
- Adding a clause or condition to the contract or subaward document stating that the counterparty certifies, by admission of the contract, that neither it nor its principals are presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in the transaction by any federal department or agency.

To ensure compliance with the above federal regulations, the Department has implemented controls that require Division staff to verify that the counterparty is not suspended or debarred or otherwise excluded when the Division enters into a contract or subaward in excess of \$25,000.

What problem did the audit work identify?

In nine (90 percent) of the 10 transactions reviewed, Department personnel did not verify that the counterparties used for the Program were not suspended, debarred, or otherwise excluded from receiving federal funds. Specifically, for these transactions we did not identify evidence showing that Department personnel verified that the counterparties were not listed as suspended or debarred parties in the Excluded Parties List System, collected a certification from each counterparty, or added a clause or condition to the contract or award document related to this requirement.

Why did the problem occur?

While the Department had created a purchasing checklist that required the verification of counterparty information in the Excluded Parties List System, this checklist was not utilized by the Department's Program purchasing agent, as required. In addition, monitoring was not performed by the Department to ensure checklists were up to date, properly utilized, and properly maintained as supporting documentation.

Why does this problem matter?

Failure to perform required suspension and debarment verification procedures could result in the Department procuring goods or services for the Program from a counterparty that has been suspended or debarred, thereby exposing the State to increased business risk and potential federal disallowances.

(CFDA Nos. 15.605, 15.611; Fish and Wildlife Cluster; Procurement, Suspension and Debarment. Classification of Finding: Material Weakness.)

Recommendation No. 58:

The Department of Natural Resources' (the Department) Division of Wildlife (the Division) should improve controls over the federal Fish and Wildlife Cluster Program to ensure compliance with federal suspension and debarment requirements by:

- a. Verifying all counterparties from which goods or services are purchased against the Excluded Parties List System when federal funding is being utilized.
- b. Maintaining documentation to support that verification procedures were performed to ensure proper monitoring.

Department of Natural Resources Response:

Agree. Implementation date: June 2012.

Training has been conducted and procedures have been revised so that the Department is in compliance with the Excluded Parties List System requirement when encumbering and expending federal funds. These steps include the following:

- Training was conducted with Department contract and purchasing liaisons at the Contract Action Taskforce meeting. Implementation date: December 2011.
 - In August 2011, we revised the Department Purchasing Manual to include the Excluded Parties List System requirement. Implementation date: December 2011.
 - Ensured the Excluded Parties List System requirement was included in the checklists used by the Division purchasing agents and the Department Purchasing Office. Implementation date: December 2011.
 - On a random basis, the Purchasing Director is checking purchase orders and contracts (presented for her signature), for Excluded Parties List System compliance. Implementation date: December 2011.
 - The Department internal audit procedures will include the Excluded Parties List System requirement as part of the compliance testing. Implementation date: June 2012.
-

Department of Public Health and Environment

Introduction

The Department of Public Health and Environment (the Department) is responsible for protecting and improving the health of the people of Colorado and protecting the quality of Colorado's environment. During Fiscal Year 2011, the Department spent approximately \$306 million in federal funds, including approximately \$19 million in American Recovery and Reinvestment Act of 2009 (Recovery Act) funds. Please refer to the introduction in the Department of Public Health and Environment chapter within Section II. Financial Statement Findings for additional background information.

As part of our Fiscal Year 2011 audit, we tested the Department's compliance with federal grant requirements for the following programs:

- Child and Adult Care Food Program
- Public Health and Emergency Preparedness
- Immunization Cluster

Our Fiscal Year 2011 audit identified issues resulting in recommendations for the programs tested. We identified four significant deficiencies in internal control for the major programs tested. The issues identified and the audit recommendations for these programs are described in the following section of this chapter.

The following comments were prepared by the public accounting firm of KPMG, LLP, which performed Fiscal Year 2011 audit work at the Department.

Child and Adult Care Food Program

The Child and Adult Care Food Program is a program that plays a role in improving the quality of day care for children and elderly adults by making care more affordable for many low-income families. During Fiscal Year 2011, the Department spent approximately \$24 million in federal funds for this program.

Public Health and Emergency Preparedness Program

The Public Health and Emergency Preparedness Program provides funds for activities to assist with the development of emergency-ready public health

departments. These efforts support the National Response Framework, which guides how the nation responds to all types of hazards including infectious disease outbreaks; natural disasters; biological, chemical, and radiological incidents; and explosions. During Fiscal Year 2011, the Department spent approximately \$11 million in federal funds for this program.

Immunization Cluster

The objective of the immunization grant program is to reduce and ultimately eliminate vaccine-preventable diseases by increasing and maintaining high immunization coverage. Emphasis is placed on populations at highest risk for under-immunization and disease, including children eligible under the Vaccines for Children program. During Fiscal Year 2011, the Department spent approximately \$56 million in federal Immunization Cluster funds, including almost \$2 million in Recovery Act funds and \$50 million of non-cash assistance representing vaccines distributed to State of Colorado citizens.

Personnel Costs for the Department's Federal Grants

What was the purpose of the audit work?

The purpose of the audit work was to assess the Department's controls over and compliance with the federal requirements under the federal Office of Management and Budget's *Circular A-87, Cost Principles for State, Local, and Indian Tribal Governments* (*Circular A-87*) for payroll expenditures.

What audit work was performed and how were results measured?

We tested a sample of 25 payroll expenditures charged to the federal Public Health and Emergency Preparedness grants and 40 payroll expenditures charged to the federal Immunization Cluster to assess whether the Department maintained required support for personnel costs. In addition, we inquired whether the policies and procedures for charging personnel costs to federal grants are consistent across the Department.

Circular A-87 requires that for employees who are expected to work solely on a single federal grant program, charges for their salaries and wages should be supported by at least semiannual certifications that the employees worked solely on that program for the period covered by the certification.

When employees work on multiple grant programs, a distribution of their salaries or wages should be supported by at least monthly personnel activity reports or equivalent documentation of actual time spent on the individual grant programs.

Circular A-87 also allows for budget estimates or other distribution percentages determined before the services are performed to be used for interim accounting purposes, provided that they are based on reasonable estimates, costs charged are adjusted to actual activity at least quarterly, and estimates are revised to reflect changed circumstances.

What problem did the audit work identify?

The Department inappropriately charged employee personnel costs to the Public Health and Emergency Preparedness grants, Child and Adult Care Food Program, Immunization Cluster, and other federal programs based on predetermined time budgets instead of charging the programs based on the actual activity of each employee. Because the Department could not provide documentation for employees' actual activities related to the Public Health and Emergency Preparedness grants, Child and Adult Care Food Program, Immunization Cluster, and other federal programs, we were unable to determine the allowability of about \$21,066,535¹ in personnel costs charged to various federal grants for Fiscal Year 2011. Our audit revealed that the Department requires neither certifications of actual time spent nor quarterly comparisons of budgeted and actual time. While program staff monitor actual time spent, they do not maintain documentation, such as personnel activity reports or other certifications, to support actual time spent on each federal grant.

Why did the problem occur?

The Department does not have policies and procedures in place to ensure that required certifications, personnel activity reports, or other equivalent documentation are maintained to support personnel costs charged to federal grants.

Why did the problem occur?

The Department does not have policies and procedures in place to ensure that required certifications, personnel activity reports, or other equivalent documentation are maintained to support personnel costs charged to federal grants.

Why does this problem matter?

Lack of adequate internal controls over personnel costs increases the risk that the Department is not in compliance with federal grant requirements, which could result in potential federal sanctions.

(CFDA Nos. 10.557, 10.558, 10.578, 12.ARM, 66.458, 66.605, 66.802, 93.069, 93.110, 93.268, 93.283, 93.712, 93.723, 93.889, 93.917, 93.940, and 93.994; Special Supplemental Nutrition Program for Women, Infants, and Children; Child and Adult Care Food Program; WIC Grants to States; Pueblo Chemical Demilitarization; Capitalization Grants for Clean Water State Revolving Funds American Recovery and Reinvestment Act (ARRA); Performance Partnership Grants; Superfund State, Political Subdivision, and Indian Tribe Site-Specific Cooperative Agreements (ARRA); Public Health Emergency Preparedness; Maternal and Child Health Federal Consolidated Programs; Immunization Grants; Centers for Disease Control and Prevention – Investigations and Technical Assistance; (ARRA) Immunization; Prevention and Wellness – State, Territories, and Pacific Islands; National Bioterrorism Hospital Preparedness Program; HIV Care Formula Grants; HIV Prevention Activities – Health Department Based; Maternal and Child Health Services Block Grant to the States; Activities Allowed or Unallowed, Allowable Costs/Cost Principles. Classification of Finding: Material Weakness.)

¹Total Known Questioned Costs:

CFDA No. 10.557:	\$588,393
CFDA No. 10.558:	\$213,373
CFDA No. 10.578:	\$23,436
CFDA No. 12.ARM:	\$737,425
CFDA No. 66.458 (ARRA):	\$3,430,935
CFDA No. 66.605:	\$4,723,885
CFDA No. 66.802 (ARRA):	\$1,053,716
CFDA No. 93.069:	\$640,671
CFDA No. 93.110:	\$311,608
CFDA No. 93.268:	\$1,209,394
CFDA No. 93.283:	\$4,317,491
CFDA No. 93.712 (ARRA):	\$206,100
CFDA No. 93.723 (ARRA):	\$287,331
CFDA No. 93.889:	\$44,536
CFDA No. 93.917:	\$337,855
CFDA No. 93.940:	\$1,951,951
CFDA No. 93.994:	\$988,435

Recommendation No. 59:

The Department of Public Health and Environment (the Department) should develop and implement policies and procedures to support personnel costs charged to federal grants, including procedures for required certifications, personnel activity reports, quarterly comparisons between budgeted and actual time, or other equivalent documentation. The Department should also perform and document an evaluation of personnel costs charged to federal grants for Fiscal Year 2011 and make adjustments in the current fiscal year or return the funds to the granting agencies, if needed.

Department of Public Health and Environment Response:

Agree. Implementation date: July 2012.

The Department has formed a Department-wide workgroup to assess and analyze our current procedures, policies, systems, and documentation to support personnel costs. As a result, the Department will develop and implement uniform policies, systems, and oversight mechanisms that support personnel costs charged to federal grants, including procedures for required certifications, personnel activity reports, quarterly comparisons between budgeted and actual time, or other equivalent documentation. In addition, as part of this systematic review process, the Department will also perform and document an evaluation of personnel costs charged to federal grants for Fiscal Year 2011 and make adjustments in the current fiscal year or return the funds to the granting agencies, if needed.

It is important to note that the Department administers hundreds of different programs from numerous funding sources under its complex structure. While some of the programs that are identified within the questioned costs may not be in full compliance with the “Support of Salaries and Wages” requirements of the federal Office of Management and Budget’s *Circular A-87, Cost Principles for State, Local, and Indian Tribal Governments*, we believe that they have all met or exceeded their grant requirements and expected outcomes.

Schedule of Federal Assistance

The Department is required to submit uniform reports, called exhibits, to the Office of the State Controller (OSC) at the end of each fiscal year. These exhibits

are submitted by all state agencies and contain financial and related information that aids OSC in preparing the State's financial statements in accordance with generally accepted accounting principles. The accuracy of the exhibits is important because the information they contain is reported in the State's financial statements. Specifically, the Schedule of Federal Assistance (Exhibit K) provides a listing of all federal assistance by grant number and reports the total funds received and expended by the Department during the fiscal year. OSC uses the information reported on the Exhibit K to compile the State's Schedule of Expenditures of Federal Awards that is reported to the federal government.

What was the purpose of the audit work?

The purpose of the audit work was to assess the accuracy of the receipts and expenditures of federal awards reported by the Department on its Exhibit K and to evaluate the Department's controls over the preparation and review of the Exhibit K.

What audit work was performed and how were results measured?

We obtained the Fiscal Year 2011 Exhibit K from the Department and agreed the expenditures reported on the Exhibit K for a sample of nine grants to the Colorado Financial Reporting System (COFRS), the State's accounting system. Additionally, we sought information from the Department regarding its processes for preparing and reviewing the Exhibit K.

In accordance with the federal Office of Management and Budget's *Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations* (*Circular A-133*), "The auditee shall maintain internal control over federal programs that provides reasonable assurance that the auditee is managing federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its federal programs." This includes having adequate internal controls over the preparation of the Exhibit K and monitoring changes in federal grant requirements. For example, controls may include that the individual responsible for reviewing the Exhibit K monitors changes in federal grant requirements and communicates changes to relevant program individuals within the Department.

Specific to the federal Immunization Cluster program, the *Circular A-133 Compliance Supplement* requires the Department to report on its Exhibit K the value of all federally funded vaccines provided through the Immunization Cluster grants that were distributed by the federal government on behalf of the Department to vaccinating providers.

What problem did the audit identify?

The Department did not include the value of federally funded vaccines provided as part of the Immunization Cluster program, including those funded through the American Recovery and Reinvestment Act, on its Exhibit K from Fiscal Years 2008 through 2011. As a result of our finding, the Department revised its Fiscal Year 2011 Exhibit K to include the value of federally funded vaccines provided on behalf of the Department during Fiscal Year 2011 as part of the Immunization Cluster, which totaled approximately \$50 million. The Department's revised Fiscal Year 2011 expenditures for the Immunization Grants program totaled approximately \$56 million. For Fiscal Years 2008, 2009, and 2010, the Department reports that the federal government provided approximately \$37 million, \$38 million, and \$38 million of vaccines, respectively, to vaccinating providers on the Department's behalf.

Why did the problem occur?

Department staff did not properly monitor changes in the federal Immunization Cluster program requirements related to how vaccines should be reported on the State's Schedule of Expenditures of Federal Awards and the Department's Exhibit K and, therefore, did not perform an effective review of the Exhibit K before it was submitted to OSC.

Why does this problem matter?

By not reporting the value of vaccines provided under the Immunization Cluster program on the Exhibit K, the Department understated its federal awards by approximately \$50 million in Fiscal Year 2011 and was out of compliance with federal requirements.

(CFDA Nos. 93.268, 93.712; Immunization Grants, ARRA – Immunizations; Reporting. Classification of Finding: Material Weakness.)

Recommendation No. 60:

The Department of Public Health and Environment (the Department) should improve its controls over preparation and review of the Schedule of Federal Assistance (Exhibit K) by ensuring that it monitors changes in program requirements and performs an effective review over the Exhibit K before it is submitted. The Department should also inform the U.S. Department of Health and Human Services (HHS) that it did not report the value of federally funded vaccines in Fiscal Years 2008 through 2010 and work with HHS to determine additional corrective action, if necessary.

Department of Public Health and Environment Response:

Agree. Implementation date: June 2012.

This omission occurred because the Department assumed that since the Centers for Disease Control and Prevention (CDC), within HHS, removed the Direct Assistance/Vaccines portion from the Notice of Award document, they no longer needed to be reported in our Exhibit K. The Department will improve its controls over the preparation and review of the Exhibit K by ensuring that all employees know our policy that requires program staff to provide our Accounting Office with all necessary documents related to their federal grants. At the end of each state fiscal year, the value of vaccines will be reported to the Accounting Office for inclusion on the Department's Exhibit K. In addition, the Department will also inform HHS that we did not report the value of federally funded vaccines in the Fiscal Years 2008 through 2010 Schedules of Federal Assistance. Furthermore, it should be noted that the Department identified this error and brought it to the attention of the auditors.

Documentation for the Monitoring of Vaccinating Providers for the Immunization Cluster Program

The Vaccines for Children (VFC) program is a federally funded program within the Immunization Cluster grant program that provides vaccines at no cost to children who might not otherwise be vaccinated because of an inability to pay. Under the VFC program, the Department of Public Health and Environment (the Department) approves orders from providers for vaccines that are distributed, in lieu of cash, to various authorized locations within Colorado that will administer the vaccinations on behalf of the Department. These locations, which include clinics and doctor's offices, are considered vaccinating providers and are not considered subrecipients. The Department performs periodic onsite visits to the vaccinating providers to monitor the providers' use of the vaccinations received. The value of federally funded vaccines that the Department received in Fiscal Year 2011 was approximately \$50 million.

What was the purpose of the audit work?

The purpose of the audit work was to determine whether the Department complied with monitoring requirements for vaccinating providers under the federal Immunization Cluster program during Fiscal Year 2011.

What audit work was performed and how were results measured?

We reviewed the Department's monitoring procedures over vaccinating providers; assessed the Department's internal controls in place over the control, accountability, and safeguarding of vaccines and records of immunizations; and determined the Department's compliance with Immunization Cluster monitoring requirements during Fiscal Year 2011.

In accordance with part 4 of the federal Office of Management and Budget's March 2011 *Circular A-133 Compliance Supplement*, grantees are required to provide oversight of vaccinating providers to ensure that effective control and accountability are maintained for all vaccines, that vaccines are properly safeguarded and used for authorized purposes, that Vaccines for Children eligibility screening is conducted, and that the required information for vaccine recipients has been recorded. In order to ensure that it meets these requirements, Department staff should inspect a sample of the vaccinating providers' inventory records, medical records, and vaccination records to ascertain whether the providers are complying with the grant requirements.

What problem did the audit work identify?

We noted that the Department was unable to provide adequate documentation for a sample of 25 onsite visits of vaccinating providers that Department staff indicated they conducted during Fiscal Year 2011. Specifically, Department staff did not provide evidence that a sample of the providers' inventory records, medical records, and immunization records had been inspected during the site visits. We noted through discussions with Department staff that the site visit instructions included a tally sheet to document the review of the samples tested; however, Department staff only retained the overall conclusions made from each site visit, rather than the tally sheets for the samples. We did not identify any known questioned costs.

Why did the problem occur?

The Department does not require in its monitoring policies and procedures that staff retain sufficient documentation to demonstrate that staff inspected a sample of inventory records, medical records, and immunization records during each site visit to vaccinating providers.

Why does this problem matter?

Due to the lack of adequate documentation maintained for site visits of vaccinating providers that Department staff conducted during Fiscal Year 2011, the Department was unable to provide evidence that it was in compliance with the

federal Immunization Cluster program grant requirements for monitoring vaccinating providers. This issue could result in potential federal disallowances for the program.

(CFDA Nos. 93.268, 93.712; Immunization Grants, ARRA – Immunizations; Special Tests and Provisions. Classification of Finding: Significant Deficiency.)

Recommendation No. 61:

The Department of Public Health and Environment (the Department) should ensure that it complies with monitoring requirements over vaccinating providers under the federal Immunization Cluster program. This should include implementing policies and procedures requiring the retention of adequate documentation of staff's review of vaccinating providers' inventory, medical, and immunization records during onsite visits.

Department of Public Health and Environment Response:

Agree. Implementation date: April 2012.

The Department will implement new policies and procedures to document the review of a provider's vaccine inventory and its medical and immunization records during onsite visits. Specifically, our Immunization section will review provider vaccine inventory records distributed in the previous year and a sample of the inventory records distributed in the current year. Findings will be recorded in the site visit report given to the provider. Copies of the vaccine inventory records reviewed will be retained by the Immunization section. In addition, our Immunization section will retain tally sheets that will document its review of a sample of the provider's medical records for Vaccines for Children eligibility screening, as well as the immunization records for compliance with vaccine administration.

Strengthening Controls Over Cash Management for the Child and Adult Care Food Program, Public Health and Emergency Preparedness, and Immunization Cluster Programs

What was the purpose of the audit work?

The purpose of the audit work was to determine whether the Department has adequate internal controls in place over cash management for the Child and Adult Care Food Program, Public Health and Emergency Preparedness Program, and Immunization Cluster programs, and to determine whether the Department was in compliance with federal cash management requirements for these programs. One of the requirements is that the Department must pay for program costs prior to requesting reimbursement from the federal government and drawing down federal funds.

What audit work was performed and how were results measured?

We discussed the Department's procedures related to cash management with Department staff, assessed the Department's internal controls over cash management, and tested a sample of 40 cash draws for each program for compliance with the federal requirements to ensure that program costs were paid prior to drawing down federal funds.

In accordance with *Circular A-133*, "The auditee shall maintain internal control over federal programs that provides reasonable assurance that the auditee is managing federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its federal programs."

According to the March 2011 *Circular A-133 Compliance Supplement*, program costs for certain grants must be paid for by entity funds before reimbursement by the federal government can be requested. Typical examples of controls over federal cash draws are supervisory review and reconciliation procedures.

What problem did the audit work identify?

We noted that for the three programs tested, a Department grant accountant processed the cash draws daily; however, due to the volume of cash draws performed, there is no supervisory review of the federal draws. Department staff indicated that staff performed a reconciliation of cash draws periodically during Fiscal Year 2011. The reconciliation includes a comparison among program

expenditure amounts, cash draw amounts in the Department's records, and cash draw amounts in the federal agency's records. However, because the Department did not maintain adequate supporting documentation, we were unable to re-perform the reconciliations. In addition, supervisory review of the reconciliation was not documented.

We did not note any instances of noncompliance in the sample of 40 cash draws tested for each program. For each sample, program costs were paid before the drawdown of federal funds.

Why did the problem occur?

The Department does not have a formal policy requiring the reconciliation of cash draws on a regular basis, such as quarterly, that includes a requirement to maintain adequate supporting documentation for the reconciliations. Further, the Department lacks a supervisory review process over cash draw reconciliations.

Why does this problem matter?

Lack of adequate controls over cash management increases the risk that the Department is not in compliance with grant requirements for these programs, which could result in potential federal sanctions.

(CFDA Nos. 10.558, 93.069, 93.268 and 93.712; Child and Adult Care Food Program, Public Health and Emergency Preparedness, Immunization Cluster; Cash Management. Classification of Finding: Significant Deficiency.)

Recommendation No. 62:

The Department of Public Health and Environment (the Department) should strengthen its controls over federal cash draws for the Child and Adult Care Food Program, Public Health and Emergency Preparedness program, and Immunization Cluster programs by developing and implementing a formal policy for the reconciliation of cash draws on a regular basis, such as quarterly, including a requirement to maintain adequate supporting documentation for the preparation and review of the reconciliations performed.

Department of Public Health and Environment Response:

Agree. Implementation date: April 2012.

While no errors or noncompliance were identified during the audit review of cash draws, the Department acknowledges that strengthened controls over cash management will ensure continued compliance with federal grant requirements. The Department will develop a procedure that will provide adequate supporting documentation demonstrating that reconciliations of cash draws have been performed on a regular basis. The Department will also develop a policy/procedure that requires supervisory review over cash draw reconciliations.

Strengthening Controls Over Federal Financial Reporting for the Child and Adult Care Food Program

What was the purpose of the audit work?

The purpose of the audit work was to determine whether the Department has adequate internal controls in place over and is in compliance with federal reporting requirements for the Child and Adult Care Food Program.

What audit work was performed and how were results measured?

We discussed with Department staff the Department's procedures related to federal reporting for the Child and Adult Care Food Program, assessed the Department's internal controls in place over federal reporting requirements for the Child and Adult Care Food Program, and tested a sample of two reports to determine compliance with federal requirements.

In accordance with *Circular A-133*, "The auditee shall maintain internal control over federal programs that provides reasonable assurance that the auditee is managing federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its federal programs."

In accordance with the grant agreement, the Department is required to submit complete and accurate quarterly Financial Status Reports to the U.S. Department of Agriculture. An example of a typical control over federal reporting is, prior to

submission, a supervisory review of the report for completeness and accuracy by an individual other than the preparer.

What problem did the audit work identify?

We noted that Department staff did not review federally required Financial Status Reports for the Child and Adult Care Food Program prior to submission to the U.S. Department of Agriculture during Fiscal Year 2011.

Why did the problem occur?

The Department does not have a supervisory review process in place over federally required financial reports for the Child and Adult Care Food Program.

Why does this problem matter?

Lack of adequately designed internal controls over financial reporting increases the risk that the Department will submit inaccurate reports to the federal government and will not be in compliance with federal grant requirements for this program, which could result in federal sanctions.

(CFDA No. 10.558, Child and Adult Care Food Program; Reporting. Classification of Finding: Significant Deficiency.)

Recommendation No. 63:

The Department of Public Health and Environment (the Department) should ensure that it complies with federal Child and Adult Care Food Program requirements by developing and implementing a supervisory review process over federally required financial reports for the Child and Adult Care Food Program to ensure that reports are accurately prepared.

**Department of Public Health and Environment
Response:**

Agree. Implementation date: Implemented.

While no errors in the audited Child and Adult Care Food Program Financial Status Reports were found, and the Department has other review and reconciliation processes in place to minimize the risk of inaccurate reports, we acknowledge a separate supervisory-type review process as a valuable additional control to ensure the accuracy of the Financial Status

Reports. As such, the Department has developed a system that includes a review and sign off from another appropriate person prior to submission of the Financial Status Reports.

Department of Transportation

Introduction

The Department of Transportation (the Department) is responsible for programs that impact all modes of transportation. The State Transportation Commission has 11 members appointed by the Governor and confirmed by the Senate and governs the Department's operations. Please refer to the introduction in the Department of Transportation chapter within Section II. Financial Statement Findings for additional background information.

As part of our Fiscal Year 2011 audit, we tested the Department's compliance with federal grant requirements for the following programs:

- Highway Planning and Construction Program
- Formula Grants for Other Than Urbanized Areas

The results of our Fiscal Year 2011 audit identified an error resulting in a recommendation for one of the two programs tested. We identified a total of one significant deficiency. The error identified and audit recommendation for this program are described in the following section of this chapter.

The following comment was prepared by the public accounting firm of Clifton Gunderson LLP, which performed Fiscal Year 2011 audit work at the Department.

Highway Planning and Construction

Special Tests – American Recovery and Reinvestment Act

The Department administers the federal Highway Planning and Construction program (CFDA No. 20.205), which is funded by the U. S. Department of Transportation. The purpose of the program is to assist states in the planning and development of an integrated, interconnected transportation system by constructing and rehabilitating the National Highway System, providing aid for the repair of federal-aid highways following disasters, fostering safe highway design, and replacing or rehabilitating structurally deficient or functionally obsolete bridges. A portion of the Department's Highway Planning and

Construction grant is funded through the American Recovery and Reinvestment Act of 2009 (Recovery Act).

What was the purpose of the audit work?

The purpose of the audit work was to determine the Department's compliance with federal requirements related to notifications to subrecipients of federal Recovery Act funds. The Department's Highway Planning and Construction grant subrecipients include municipalities and other agencies that operate construction and rehabilitation projects.

What audit work was performed and how were results measured?

The audit work included reviewing 40 of the Department's subrecipient award agreements to ensure that the Department reported the required Recovery Act funding information to its subrecipients.

The Department is responsible for ensuring that it is meeting the federal Office of Management and Budget's *Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations* (*Circular A-133*) requirements that a grant recipient passing grant funds on to a subrecipient separately notify each subrecipient and document at the time of disbursement of funds the amount of Recovery Act funds passed through.

What problem did the audit work identify?

Of the 40 subawards reviewed, we noted 16 (40 percent) instances in which the Department did not notify subrecipients of the amount of Recovery Act funds remitted at the time of disbursement, as required under *Circular A-133*.

Why did the problem occur?

The Department lacks procedures to ensure that *Circular A-133* requirements are met when it passes Recovery Act funds through to subrecipients. The Department was not aware of the compliance requirements to ensure that all subrecipients were notified, as required, at the time of disbursement of Recovery Act funds.

Why does this problem matter?

The lack of adequate internal controls we identified represents an increased risk that the Department is not in compliance with federal grant requirements, which could result in potential federal sanctions. Furthermore, if the Department does not identify the funding being remitted to its subrecipients as Recovery Act funds,

the subrecipients may not know they need to comply with Recovery Act regulations.

(CFDA No. 20.205; Highway Planning and Construction; Special Tests and Provisions. Classification of Finding: Significant Deficiency.)

Recommendation No. 64:

The Department of Transportation (the Department) should implement procedures to ensure that all American Recovery and Reinvestment Act of 2009 (Recovery Act) funding being remitted to subrecipients under the Highway Planning and Construction program is identified to the subrecipients at the time of disbursement, as required by the federal Office of Management and Budget's *Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations*.

Department of Transportation Response:

Agree. Implementation date: January 2012.

The Department, with the receipt of Recovery Act funding, developed a Systems, Applications, and Products (SAP) systematic reporting compliance package for full Recovery Act report compliance. At the time of this programmatic development, a systematic process for identifying vouchers as Recovery Act-related payments could not be identified. As such, the Department promulgated a manual solution whereby the regional accountant who input the Recovery Act-related invoice for processing and payment would enter the word "ARRA" in the text field of the SAP invoice document. Unfortunately, this manual process over the period when Recovery Act projects have been processed for payment was frequently and inadvertently overlooked. As the Recovery Act program is winding down, developing an automated solution to this recommendation is simply not cost-effective. Accordingly, the Department will reiterate to those project managers and regional accountants that these identifying remarks must be included on all subrecipients' Recovery Act-related payments. Additionally, the Local Agency Accountant in Projects will review invoices associated with Recovery Act-related projects to ensure compliance.

Office of the State Treasurer

Introduction

The Office of the State Treasurer (the Treasury) is established by the State Constitution. The State Treasurer is an elected official who serves a 4-year term. The Treasury's primary function is to manage the State's pooled investments and implement and monitor the State's cash management procedures. Other duties and responsibilities of the Treasury include:

- Receiving, managing, and disbursing the State's cash.
- Safekeeping the State's securities and certificates of deposit.
- Managing the State's Unclaimed Property Program, the School District Loan Program, and the Elderly Property Tax Deferral Program.

As part of our Fiscal Year 2011 audit, we tested the Treasury's compliance with federal grant requirements for the following program:

- Secure Payments for States and Counties Containing Federal Lands grant program

The results of our Fiscal Year 2011 audit identified one significant deficiency in internal control over compliance with this program that resulted in a recommendation. The weakness identified and audit recommendation for this program are described in the following section of this chapter.

Secure Payments for States and Counties Containing Federal Lands Grant Program

The federal Secure Payments for States and Counties Containing Federal Lands (Secure Payments) grant program (CFDA No. 10.665) is administered in Colorado by the Treasury. The objective of this program is to provide states containing national forests with a share of national forest timber receipts received by the federal government. States are required to use the funds for the benefit of public schools and public roads contained in the counties in which the national forests are situated.

The U.S. Forest Service, within the U.S. Department of Agriculture (USDA), calculates each state's share of Secure Payments program funds and notifies the affected states of the amounts they will receive. The U.S. Forest Service also advises affected states of each county's historic percentage of the state's payment, based on the county's national forest acreage. In Colorado, the Treasury receives a payment from USDA and distributes the money to the counties identified by USDA.

The Department of Local Affairs (DOLA) provides technical assistance to the counties related to the program. DOLA is responsible for building community and local government capacity by providing technical and financial assistance to localities.

What was the purpose of the audit work?

The purpose of the audit work was to assess the adequacy of the Treasury's controls over monitoring the spending and earmarking requirements and other applicable program requirements for the Secure Payments grant program.

What audit work was performed and how were results measured?

During our Fiscal Years 2009 and 2010 audits, we determined that the Treasury did not monitor counties' compliance with the Secure Payments program's spending requirements. As a result, the Treasury could not ensure that the counties were complying with the program's spending requirements and, accordingly, was at risk for federal sanctions. The Treasury agreed to implement procedures to monitor compliance with the spending requirements.

In Fiscal Year 2011, we reviewed the Treasury's existing controls over ensuring that monies received from the federal program are spent in compliance with the federal spending and earmarking requirements. Federal regulations require the Treasury to monitor counties for compliance with all program requirements, including spending and earmarking requirements for how the payments may be spent.

The distribution to the counties by the Treasury is composed of Title I and Title III funds, with each having different spending requirements. Title I funds are to be used for the benefit of public schools and public roads. Title III funds have more specific requirements. They may be used to (1) carry out activities under the Firewise Communities Program; (2) reimburse the participating county for search and rescue and other emergency services, including firefighting, that are performed on federal land after the date on which the use was approved and paid for by the participating county; and (3) develop community wildfire protection plans in coordination with the Secretary of Agriculture.

The spending and earmarking requirements vary depending on the payment methodology a county has selected and the amount it receives. Under federal regulations, counties must select one of two methodologies by which their share of Secure Payments program funds will be calculated. A county can elect to receive a “25 percent” payment or a “full” payment.

A county that selects the “25 percent” payment option will receive only Title I Funds and, thus, must spend the entire payment for the benefit of public schools and public roads. A county that selects the “full” payment option is subjected to the same spending restrictions as the 25 percent payment option, if the payment is less than \$100,000. If the payment to the county is more than \$100,000, the county must spend at least 80 percent, but not more than 85 percent, of the funds on public schools and public roads. The remainder can be spent on Title III fund projects. See Title III fund restrictions above.

In response to our Fiscal Years 2009 and 2010 recommendations, in Fiscal Year 2010 the Treasury worked with DOLA and developed a plan that outlines each Department’s responsibilities to comply with requirements for overseeing and tracking grant monies awarded through the Secure Payments program. The plan specifies that the Treasury is responsible for distributing the grant funds to counties and providing the counties a detail of the distribution to specifically identify Title I and Title III amounts. The Treasury is also responsible for providing evidence to the counties that the transfer of funds occurred and for providing the counties a copy of the U.S. Forest Service report that details both the amount of money to which the county is entitled and the amount it received.

What problem did the audit work identify?

Based on the testwork performed, we determined that the Treasury provided necessary guidance on Title I and Title III requirements and the details about the distribution amounts to the counties, as indicated in their plan described above. However, the Treasury’s plan does not address the Treasury’s responsibilities and procedures related to monitoring counties’ compliance with spending and earmarking requirements for Title I and Title III funds.

Why did the problem occur?

The Treasury has not established and documented monitoring procedures that address counties’ compliance with earmarking and spending requirements for Title I and Title III funds for the Secure Payments program.

Why does this problem matter?

The Treasury cannot ensure that counties are complying with the Secure Payments program's earmarking and spending requirements for Title I and Title III funds and, accordingly, is at risk of federal sanctions for noncompliance.

(CFDA No. 10.665; Secure Payments for States and Counties Containing Federal Lands; Activities Allowed, Matching, Earmarking, and Level of Effort. Classification of Finding: Significant Deficiency.)

Recommendation No. 65:

The Office of the State Treasurer (the Treasury) should establish and implement monitoring procedures to ensure that counties receiving Title I and Title III funds from the Secure Payments for States and Counties Containing Federal Lands grant program are expending the funds as required by the federal government.

Office of the State Treasurer Response:

Agree. Implementation date: January 2012.

The Treasury plans to address the recommendation as follows:

Utilize the data obtained from the annual confirmations to ensure that counties receiving Title I and Title III funds are expending the funds as required by the federal government and communicate with the counties as needed.

Disposition of Prior Audit Recommendations

The following financial and Single Audit recommendations are summarized from the Statewide Audit for Fiscal Years 2006 through 2010 and include only the recommendations not implemented as of June 30, 2010. The disposition is the implementation status as of June 30, 2011.

The classification of findings described in Section I. Report Summary has been included throughout the dispositions, as needed. If the disposition is “Implemented” the classification is not applicable; if the disposition references a current year recommendation, the classification will be with the current year finding. All findings classified as significant deficiencies with a disposition of “Deferred” will be listed in Section II. Financial Statement Findings following the applicable department’s current finding(s).

Report and Rec. No.

Recommendation

Disposition

Department of Agriculture

2010 Single Audit
Rec. No. 1

Strengthen certification of personnel time sheets by developing and implementing a department-wide policy that establishes (a) requirements related to the signatures and dates necessary for certification of time sheets and deadlines for time sheets to be reviewed and certified by employees and supervisors and (b) training procedures for employees and supervisors on time sheet certification responsibilities outlined in the policy.

a. Partially implemented. The Department developed and distributed guidelines that address the proper certification of timesheets, including signatures and dates necessary for proper certification and deadlines for timesheets to be reviewed and certified by both the employee and supervisor. However, through our audit testwork, we continued to find exceptions related to timesheets that contained signatures but lacked the dates necessary for certification. The Department plans to fully implement this recommendation by January 31, 2012.

b. Partially implemented. Department staff verbally communicated that they have incorporated training procedures for employees and supervisors on timesheet certification as part of the Department’s new employee orientation. However, the Department did not provide documentation of the training to demonstrate that the procedures were communicated to employees and their supervisors. The Department plans to fully implement this recommendation by January 31, 2012.

(Classification of Finding: Deficiency in Internal Control.)

**Report and
Rec. No.**

Recommendation

Disposition

Department of Education

2010 Single Audit Rec. No. 2	Improve the process over accruals of construction in progress by (a) adopting proper policies and procedures surrounding the year-end cut-off of construction in progress expenditures, (b) reviewing construction invoices received subsequent to the fiscal year-end to ensure they are recorded to the proper period based on when the services were performed, and (c) expanding the training and technical assistance provided to the Build Excellent Schools Today program staff to ensure they are aware of the accrual procedures and requirements.	Implemented and ongoing. The Department has substantially implemented this recommendation.
2010 Single Audit Rec. No. 3	The Charter School Institute should improve the internal control structure by (a) adopting formal internal control policies and procedures focusing on the major transactions cycles at the Institute to include cash receipts, cash disbursements, payroll, and budgetary controls; (b) implementing specific controls over the payroll and human resources functions to ensure proper documentation exists to support established salaries and subsequent changes; (c) establishing sound fiscal policies requiring the approval of a reasonable budget and strict adherence to budget limitations; (d) ensuring financial statements are adequately reviewed by the Institute's personnel prior to their presentation to the Board; and (e) setting the tone at the top by providing training on the importance of internal controls to the Institute's employees.	a. Implemented. b. through e. Partially implemented. Although the Charter School Institute developed formal internal control policies and procedures over its major transaction cycles, it is still in the process of formally implementing the specific controls outlined in parts b through e because staff turnover occurred in the CFO position again during Fiscal Year 2011. The Institute plans to fully implement these parts of the recommendation by January 2012. (Classification of Finding: Deficiency in Internal Control.)
2009 Single Audit Rec. No. 52	Ensure compliance with federal grant requirements by (a) evaluating job descriptions and ensuring that descriptions are consistent with related job activities and salary allocations correspond with time worked on grants for employees, (b) documenting employee time and effort capturing the work actually performed for grant objectives, and (c) adequately supporting the allocation of non-payroll expenditures with written documentation.	Implemented.

Report and Rec. No.	Recommendation	Disposition
Office of the Governor		
2010 Single Audit Rec. No. 4	Improve internal controls by ensuring that segregation of duties is in place over all transactions processed in COFRS and that the preparation and approval process is documented using the standard journal voucher form.	Implemented.
2010 Single Audit Rec. No. 47	Ensure that its procurement process for competitive and negotiated bids complies with federal regulations by making award decisions with full information and keeping accurate documentation to support its award decisions. Specifically, the Governor's Energy Office should implement procedures to (a) ensure all public hearings related to awards are held and public comment is considered prior to the issuance of letters or press releases announcing the winning bidders; (b) retain documentation of all discussions and meetings related to the negotiated bid process for at least six years after the award has been made; (c) ensure that all evaluations of bids are documented and that all supporting documentation, including scoring sheets, is accurate and consistent for decision-making purposes; and (d) properly lock all spreadsheets used by bidders to prevent changes by bidders and enable accurate comparisons between the budgets of all bidders.	Implemented.
2010 Single Audit Rec. No. 48	Ensure that local agencies prioritize weatherization services toward the neediest clients as defined under federal regulations. Specifically, the Governor's Energy Office should (a) require local agencies to submit a prioritization plan annually that specifies which federally accepted categories will be prioritized, the order of prioritization, and the method the agency will use to make certain that those categories of applicants are served before other categories and (b) confirm that local agencies are prioritizing service delivery in accordance with their plans during monitoring and oversight visits.	Implemented.

Report and Rec. No.	Recommendation	Disposition
2010 Single Audit Rec. No. 49	Strengthen its monitoring practices to ensure that local agencies provide high-quality weatherization services. Specifically, the Energy Office should establish and implement policies to (a) ensure appropriate segregation of duties by prohibiting local agencies from using inspectors to perform inspections on work they have performed and (b) establish a process for selecting the sample of homes that it will review during the quality assurance monitoring visits.	Implemented.
2010 Single Audit Rec. No. 50	Improve controls over advances of Weatherization grant monies to local agencies by improving its policies and procedures for making cash advances to local agencies and receiving timely reimbursements. These policies and procedures should include, but not be limited to, (a) requiring that local agencies apply for cash advances as needed and furnish supporting documentation and (b) recouping advance amounts on a month-to-month basis, including any unspent capital advances.	Implemented.
2010 Single Audit Rec. No. 51	Improve controls over the preparation and submission of Weatherization Program Financial Status Reports by (a) performing reconciliations between COFRS and the Weatherization Program database at least quarterly to detect and correct errors before completing quarterly reporting to the federal government, (b) reviewing all federal guidance and updating reporting procedures to ensure that reports are completed according to current federal instructions and monitoring future guidance to ensure procedures reflect any changes for report preparation in the future, (c) correcting all errors identified during the audit on reports submitted for the next quarterly reporting period, (d) maintaining documentation to support all amounts included in the reports, (e) properly recording cash advances as receivables, (f) ensuring that an authorized official approves and submits all reports, (g) strengthening supervisory review over reports to ensure all errors are identified and corrected prior to report submission, and (h) training staff on grant accounting and reporting and on COFRS.	Implemented.

Report and Rec. No.	Recommendation	Disposition
2010 Single Audit Rec. No. 52	Promulgate guidance for the Weatherization Program that clearly defines the costs that should be allocated to administration and the costs that should be allocated to program operations to ensure that these costs are recorded consistently and that costs charged to administration do not exceed the 10 percent limit. Additionally, the Energy Office should (a) include specific examples of each type of cost in its guidance and provide the guidance to the local agencies and (b) review a sample of costs charged to administration for adherence to the guidelines and consistency among the local agencies during monitoring visits.	Implemented.
2010 Single Audit Rec. No. 53	Improve controls over materials expenditures for the Weatherization Program to ensure reimbursement requests are accurate and adequately supported with documentation by (a) informing the local agencies of requirements to charge costs correctly and maintain adequate supporting documentation; (b) instituting a policy requiring local agency supervisory review and signoff on reimbursement requests and supporting documentation to ensure that costs are charged correctly; and (c) reviewing a sample of expenditures, supporting documentation, and supervisory signoffs for compliance with requirements during monitoring visits at local agencies.	Implemented.
2010 Single Audit Rec. No. 54	Comply with federal regulations by adding the Catalog of Federal Domestic Assistance number, program title, and applicable compliance requirements into all Weatherization Program contracts with local agencies.	Implemented.

**Report and
Rec. No.**

Recommendation

Disposition

2008 Single Audit
Rec. No. 4

The Governor's Office of Information Technology (OIT) should strengthen its controls over the State mainframe computer by (a) implementing audit recommendations related to network security and user access communicated to OIT in 2006 under separate cover, (b) periodically reviewing Top Secret security parameters to ensure compliance with best practices and OIT security policies, (c) ensuring password management controls are in compliance with State Cyber Security Policies, (d) setting Top Secret security parameters to ensure user IDs automatically suspend after 60 days of inactivity, (e) establishing policies and procedures for agency security administrators to follow when creating generic IDs, (f) restricting system administrator-level privileges to those who have a documented business need for such access, (g) ensuring all mainframe security administrators are properly trained and understand their roles and responsibilities, (h) overseeing the activities of agency security administrators to ensure compliance with established information system controls and security policies and procedures, and (i) researching instances identified during this audit where user IDs for terminated employees were used after the date of termination and taking action as appropriate.

- a. Deferred. The Department plans to fully update this part of the recommendation by July 2011.
- b. Partially implemented. The Department has documented a plan to review Top Secret security parameters and best practices. However, the Department has not initiated periodic reviews. The Department plans to fully implement this part of the recommendation by September 2011.
- c. Implemented.
- d. Implemented in Fiscal Year 2010.
- e. Implemented.
- f. Implemented.
- g. Implemented.
- h. Partially implemented. The Department has an informal plan in place to provide oversight of administrators. However, the Department has not initiated a periodic review process. The Department plans to fully implement this part of the recommendation by February 2012.
- i. Deferred. The Department plans to fully implement this part of the recommendation by July 2011.

(Classification of Finding: Deficiency in Internal Control.)

**Report and
Rec. No.**

Recommendation

Disposition

Department of Health Care Policy and Financing

2010 Single Audit Rec. No. 5	Improve its controls over the collection and recording of nursing facility provider fees by (a) ensuring that accounts receivables for nursing facility provider fees are established by the end of each fiscal year for all fees that are outstanding; (b) establishing a timeline for completing each fiscal year's nursing facility provider fee rate schedule to ensure that fee amounts are finalized prior to the end of each fiscal year; (c) completing and documenting an annual reconciliation of revenues recorded as received in COFRS and the nursing facility provider fee amounts established for each fiscal year, as required in Department rules; (d) ensuring that amounts invoiced to and paid by nursing facility providers agree to the approved nursing facility provider fee rate schedule, and (e) working with providers to establish a repayment plan for any recoveries due from nursing facility providers.	Deferred. The Department plans to implement this recommendation by the August 31, 2011, implementation date. (Classification of Finding: Significant Deficiency.)
2010 Single Audit Rec. No. 6	Ensure that unspent hospital provider fees are refunded within five days of collection, in accordance with state statutes.	Not applicable. The Department disagreed with this recommendation and did not implement it.
2010 Single Audit Rec. No. 7	Improve its controls over the calculation of the Medicaid Incurred But Not Reported (IBNR) expenditure estimate by (a) updating the procedure document for the Medicaid IBNR calculation for any changes in the calculation methodology and documenting reasons for changes to the methodology; (b) ensuring an effective supervisory review of the calculation by including specific information on the type of information to be reviewed and how the review should be documented in the procedure document; and (c) using complete and accurate data to perform the annual evaluation of the calculation methodology and modifying it, if necessary, to ensure a more accurate estimate.	Deferred. The Department plans to implement this recommendation by the August 31, 2011, implementation date. (Classification of Finding: Significant Deficiency.)

Report and Rec. No.	Recommendation	Disposition
2010 Single Audit Rec. No. 8	Improve controls over the recognition of revenues by (a) establishing and implementing policies and procedures for recording, investigating, and refunding, if appropriate, excess amounts repaid by providers; (b) performing a review of transactions recorded as miscellaneous revenues and ensuring that the transactions are properly recognized as TABOR revenue, if applicable; and (c) complying with State Fiscal Rules in recognizing revenues and expenditures for refund and recovery transactions.	Deferred. The Department plans to implement this recommendation by the October 31, 2011, implementation date. (Classification of Finding: Significant Deficiency.)
2010 Single Audit Rec. No. 9	Review the status of the Center for Improving Value in Health Care as a potential related party to or component unit of the State and annually update this review.	Deferred. The Department plans to implement this recommendation by the August 31, 2011, implementation date. (Classification of Finding: Deficiency in Internal Control.)
2010 Single Audit Rec. No. 10	Improve internal controls related to cash receipts by (a) depositing checks in a timely manner, consistent with State Fiscal Rules and (b) ensuring that all checks are stamped on the day of receipt.	Implemented.
2010 Single Audit Rec. No. 11	Strengthen internal controls over financial reporting by (a) cross-training staff on the preparation and reporting of financial information and (b) segregating the responsibility for preparing year-end financial information from the responsibility for reviewing and approving that information.	Implemented.
2010 Single Audit Rec. No. 55	Ensure that Medicaid benefits are terminated timely when recipients become ineligible by (a) correcting the Colorado Benefits Management System (CBMS) problem related to the Transitional Medicaid program to ensure prompt termination of eligibility when a beneficiary does not submit a required Transitional Benefits Report, (b) establishing the CBMS alert to notify caseworkers who maintain recipients' eligibility in the Transitional Medicaid program, and (c) ensuring that county departments of human/social services and Medical Assistance sites address all CBMS alerts in a timely manner.	a. Implemented. b. No longer applicable. An alert specifically for the Transitional Medicaid Program is no longer necessary because the Department revised the rules for this program to require the redetermination of eligibility every 12 months, which is consistent with other Medicaid programs. c. Implemented.

Report and Rec. No.	Recommendation	Disposition
2010 Single Audit Rec. No. 56	Ensure the accuracy of eligibility determination for Medicaid and the Children's Basic Health Plan (CBHP) by (a) ensuring that any recipients improperly denied eligibility for the Medicaid 1931 program are re-analyzed for Medicaid eligibility, (b) identifying the ineligible recipients receiving Medicaid benefits who were eligible for CBHP and reclassifying the payments to ensure that the correct federal reimbursement was received, (c) identifying the recipients approved for CBHP eligibility who were improperly denied Medicaid eligibility and the medical payments for those recipients and reclassifying the payments to ensure that the correct federal reimbursement was received, and (d) continuing to review the med span and the other system issues identified and make any changes to the Colorado Benefits Management System (CBMS) that are determined necessary to correct these issues.	<p>a. Implemented.</p> <p>b. and c. Partially implemented. The Department identified the ineligible Medicaid and CBHP recipients and enrolled them in the proper program; however, the Department did not reclassify the payments to ensure the correct federal reimbursement was received. The Department did not provide a new implementation date.</p> <p>d. Partially implemented. The Department has researched the med span and other system issues identified and determined that only the med span issue requires changes to CBMS. However, the Department has not made the changes to CBMS and does not have a current implementation date to make these changes. The Department did not provide a new implementation date.</p>
2010 Single Audit Rec. No. 57	Improve controls over payments to laboratory providers for the Medicaid program by (a) continuing to work to implement the Medicaid Management Information System (MMIS) edits necessary for accepting complete certification information from providers and verifying that the edits are working as intended to ensure compliance with the Clinical Laboratory Improvement Amendment (CLIA) requirements; (b) continuing to implement its alternative method to verify that only providers with CLIA certification are receiving payments through the Medicaid program until the MMIS edits have been implemented; (c) continuing to review laboratory payments to identify providers who are not certified and are receiving payments, including the completion of the review of 2008 through 2010 laboratory payments; and (d) identifying and recovering any payments made to providers that were not CLIA-certified, as appropriate.	<p>a. and b. Deferred. The Department plans to implement these parts of the recommendation by the July 2011 implementation date.</p> <p>c. and d. Deferred. The Department plans to implement these parts of the recommendation by the December 2011 implementation date.</p> <p>(Classification of Finding: Material Weakness.)</p>

Report and Rec. No.	Recommendation	Disposition
2010 Single Audit Rec. No. 58	Improve its controls over eligibility of Medicaid providers by (a) ensuring that the Medicaid Management Information System (MMIS) contains current licensing information for all Medicaid providers that are required to have a license; (b) developing, implementing, and documenting a process for verifying the current licensure of all providers that are required to have a license, including out-of-state providers; (c) ensuring that all providers have valid current provider participation agreements; and (d) ensuring that all providers have a National Provider Identification number recorded in MMIS, if applicable.	a. - c. Not implemented. See current year Recommendation No. 26. d. Implemented.
2010 Single Audit Rec. No. 59	Ensure that county departments of human/social services and Medical Assistance (MA) sites are researching and resolving Income, Eligibility, and Verification System (IEVS) data discrepancies for the Medicaid and Children's Basic Health Plan programs (CBHP) by (a) ensuring that all county departments of human/social services and MA sites have access to IEVS data, (b) ensuring county departments of human/social services and MA sites are researching and resolving Medicaid IEVS data discrepancies as required by federal regulations and in accordance with the State Plan filed with the federal government by implementing CBMS changes that do not adversely affect other programs, (c) ensuring that all county departments of human/social services and MA sites research and resolve any discrepancies as required by state regulations for the CBHP program, and (d) incorporating IEVS requirements identified in state regulations within the CBHP program's State Plan and within the Department rules for this program.	Not implemented. See current year Recommendation No. 27.
2010 Single Audit Rec. No. 60	Improve controls over Medicaid program eligibility determinations and data entry into Colorado Benefits Management System by (a) ensuring that county departments of human/social services and Medical Assistance (MA) sites have in place effective supervisory reviews of CBMS data entry, including comparisons of case file data with CBMS data as part of the eligibility determination process; (b) reviewing counties' and MA sites' data input and monitoring their	a. and b. Partially implemented. See current year Recommendation No. 31. c. Implemented.

**Report and
Rec. No.**

Recommendation

Disposition

supervisory reviews; and (c) continuing to expand the Medicaid training and technical assistance provided to counties and MA sites, with an emphasis on improving data entry accuracy.

2010 Single Audit
Rec. No. 61

Improve its controls over the calculation and reporting of family planning expenditures under the Medicaid Managed Care Program by (a) continuing to seek approval from the federal government for the Department's methodology for calculating and reporting family planning program expenditures; (b) developing and implementing written policies and procedures for the methodology approved by Centers for Medicare and Medicaid Services CMS; (c) continuing to work to train all staff involved with the methodology on adopted Department policies and procedures; (d) maintaining all supporting documentation used for the calculation of the family planning expenditures; (e) ensuring that supervisors review the data, the calculations, and the supporting documentation for compliance with the established methodology prior to submission of reports to the federal government; (f) ensuring that all data from COFRS are extracted in a consistent manner and in accordance with policies and procedures; and (g) ensuring that family planning expenditures are calculated and reimbursed annually at the highest reimbursement percentage allowed by federal regulations.

a. Implemented.
b. and c. Deferred. The Department plans to fully implement this recommendation by the August 31, 2011, implementation date.
d. Implemented.
e.-g. Deferred. The Department plans to fully implement this recommendation by the August 31, 2011, implementation date.

(Classification of Finding: Material Weakness.)

2010 Single Audit
Rec. No. 62

Improve documentation of controls over subrecipient monitoring for Medicaid and the State Children's Health Insurance Program by implementing or updating written policies and procedures for all identified subrecipients, as appropriate.

Deferred. The Department plans to implement this recommendation by the July 2011 implementation date.

(Classification of Finding: Significant Deficiency.)

Report and Rec. No.	Recommendation	Disposition
2010 Single Audit Rec. No. 63	Improve controls over documentation in Medicaid and Children's Basic Health Plan (CBHP) case files to support eligibility by (a) continuing to work toward monitoring counties and Medical Assistance (MA) sites to ensure that they are obtaining and maintaining the required case file documentation to support eligibility determinations, (b) requiring that counties and MA sites review case files to ensure consistency of information between the case file and the Colorado Benefits Management System, (c) continuing to provide eligibility sites with CBHP training and technical assistance on eligibility and documentation requirements, and (d) enforcing supervisory review processes and corrective action plans by following up on problems identified through the Department's monitoring program and this audit.	Partially implemented. See current year Recommendation No. 30.
2010 Single Audit Rec. No. 64	Ensure that county departments of human/social services and Medical Assistance (MA) sites meet program processing timeline requirements for Medicaid and Children's Basic Health Plan (CBHP) eligibility by (a) using existing mechanisms, such as CBMS reports and the Application Overflow Unit, to identify all cases, including long-term-care cases that exceed processing guidelines and (b) working with county departments of human/social services and MA sites to improve the application processing timeliness by offering technical assistance that focuses on the cause of untimely processing to ensure that new cases and redeterminations for Medicaid and for the CBHP program are processed within state and federal guidelines.	Partially implemented. See current year Recommendation No. 25.

Report and Rec. No.	Recommendation	Disposition
2010 Single Audit Rec. No. 65	Improve controls over the processing of medical claims for the Medicaid program by (a) seeking approval from the State Medical Board on the establishment of the pricing method for equipment repairs; (b) completing its review of the types of claims for individuals eligible for both Medicaid and Medicare that are exempt from Lower of Pricing, modifying the Medicaid State Plan and Department rules, as necessary, to include these exemptions, and submitting the State Plan modifications to the federal government for approval; and (c) denying claims that are not in accordance with state regulations on timely filing requirements and reviewing the establishment of Medicaid Management Information System edits for timely filing.	Not implemented. See current year Recommendation No. 35.
2010 Single Audit Rec. No. 66	Improve controls over the manual processing of occupational and physical therapy claims by (a) providing training to employees who manually process claims to ensure claims are processed in accordance with policy requirements, (b) researching and resolving the issuance of claims where the provider numbers on the claim do not match the provider numbers on the prior authorization, and (c) continuing to seek recovery of the erroneous payments identified in the Fiscal Year 2009 audit and seeking recovery for erroneous payments identified in the Fiscal Year 2010 audit.	a. and b. Not implemented. See current year Recommendation No. 34. c. Partially implemented. See current year Recommendation No. 34.
2010 Single Audit Rec. No. 67	Ensure compliance with the Deficit Reduction Act (DRA), the Children's Health Insurance Program Reauthorization Act, and related federal regulations governing Medicaid and the Children's Basic Health Plan (CBHP) programs by (a) ensuring that all Medicaid applications include the citizenship and identity documentation required by DRA prior to approval or denial of eligibility for Medicaid and the CBHP program, (b) obtaining and maintaining citizenship and identity documentation in all CBHP case files, and (c) ensuring that citizenship and identity documentation for all recipients identified in the audit is included in recipients' case files or terminating the recipients' eligibility for the program.	Partially implemented. See current year Recommendation No. 28.

Report and Rec. No.	Recommendation	Disposition
2010 Single Audit Rec. No. 68	Improve its monitoring of the nursing facility rate-setting process by (a) using the options available under state rules for enforcing requirements for the submission of cost reports by the nursing facilities in cases where facilities are delinquent in submitting the reports and (b) working with the State Medical Services Board to incorporate into state rules the process for establishing interim rates for nursing facilities under the Medicaid program to ensure that state rules align with the practices used by the Department.	Deferred. The Department plans to implement this recommendation by the September 2011 implementation date. (Classification of Finding: Deficiency in Internal Control.)
2010 Single Audit Rec. No. 69	Improve its controls over the allocation of expenditures by (a) correcting the percentages applied to the Medicaid, Children's Basic Health Plan (CBHP), and the Old Age Pension (OAP) programs; (b) strengthening its supervisory review process to ensure the accuracy of expenditure allocations among Medicaid, CBHP, and OAP programs; (c) reviewing all CBMS allocation transactions that were recorded during Fiscal Year 2010 and ensuring that these were accurately recorded; and (d) requesting reimbursement for the federal funds identified in the audit and through the Department's review.	a. and b. Implemented. c. Not implemented. The Department has not performed the reviews of the Fiscal Year 2010 transactions. The Department plans to fully implement this part of the recommendation by March 30, 2012. d. Partially implemented. The Department requested a portion of the funds identified in Fiscal Year 2009 and has not requested any additional funds associated with the Fiscal Year 2010 transactions. The Department plans to fully implement this part of the recommendation by March 30, 2012. (Classification of Finding: Deficiency in Internal Control.)
2009 Single Audit Rec. No. 5	Strengthen internal controls over financial reporting by (a) cross-training staff on the preparation and reporting of financial information and (b) segregating the responsibility for preparing year-end financial information from the responsibility for reviewing and approving that information.	Implemented.
2009 Single Audit Rec. No. 6	Improve internal controls over financial reporting process by (a) creating and documenting the process for communicating financial adjustments to the accounting section and the Office of the State Controller and (b) providing training throughout the Department on this process.	Deferred. The Department plans to implement this recommendation by the August 31, 2011, implementation date. (Classification of Finding: Deficiency in Internal Control.)

Report and Rec. No.	Recommendation	Disposition
2009 Single Audit Rec. No. 8	Follow established policies in completing performance plans and consider changing policies to be consistent with current practice. If changes are warranted, a revised policy should be issued and communicated to staff.	Implemented.
2009 Single Audit Rec. No. 53	Improve controls over documentation in Medicaid case files to support eligibility by (a) continuing to monitor counties and Medical Assistance (MA) sites to ensure that they are obtaining and maintaining the required case file documentation to support eligibility determinations, (b) requiring that counties and MA sites review case files to ensure consistency of information between the case file and the Colorado Benefits Management System (CBMS), and (c) working with the Department of Human Services to identify and implement revisions to policies and procedures for documenting and monitoring Medicaid eligibility determination/redetermination for the Title IV-E population.	a. and b. Partially implemented. Included as part of the Fiscal Year 2010 Recommendation No. 63. c. Not implemented. The Department met with the Department of Human Services to determine the appropriate level of monitoring and documentation required for the eligibility determination process for the Title IV-E population and has established procedures for Medicaid eligibility determination and redetermination for the Title IV-E population. The Department plans to implement this part of the recommendation by December 2011. (Classification of Finding: Deficiency in Internal Control.)
2009 Single Audit Rec. No. 57	Improve controls over requests for federal funds through the American Recovery and Reinvestment Act (Recovery Act) by (a) adequately segregating duties related to preparing and approving requests for Recovery Act funds, (b) documenting written procedures and ensuring adequate review of federal draws and supporting information to ensure their accuracy, (c) submitting an adjustment on the next quarterly federal report for amounts excluded in its October 2008 Recovery Act draw, and (d) requesting reimbursement for those amounts not already corrected that were identified by this audit.	a. Implemented in Fiscal Year 2010. b. Partially implemented. As stated in our Fiscal Year 2010 report, the Department prepared procedures but did not include some information that is critical to the review and accuracy for recording the Recovery Act transactions. The Department plans to fully implement this part of the recommendation by August 31, 2011. c. and d. Implemented in Fiscal Year 2010. (Classification of Finding: Deficiency in Internal Control.)

Report and Rec. No.	Recommendation	Disposition
2009 Single Audit Rec. No. 59	Reduce eligibility determination errors for the Children's Basic Health Plan (CBHP) by improving oversight and training of eligibility sites by (a) continuing to provide eligibility sites with CBHP training and technical assistance on eligibility and documentation requirements; (b) enforcing eligibility sites' supervisory review processes and corrective action plans by following up on problems identified through the Department's monitoring program and this audit; (c) investigating the causes of the CBMS errors identified in the audit and modify CBMS as needed to correct them; and (d) recovering payments made after a beneficiary's eligibility has ended, as appropriate.	a. and b. Partially implemented. Included as part of Fiscal Year 2010 Recommendation No. 63. c. Partially Implemented. While the Department has determined the cause of the issues identified, it has not modified CBMS to correct the issues. The Department plans to fully implement this part of the recommendation in Fiscal Year 2013. d. Implemented in Fiscal Year 2010. (Classification of Finding: Deficiency in Internal Control.)
2009 Single Audit Rec. No. 61	Ensure that requirements related to determining whether an individual has creditable coverage and is therefore ineligible for the Children's Basic Health Plan (CBHP) program are met by (a) investigating and resolving all reports of other health insurance coverage for applicants or beneficiaries and documenting the basis for the determination of whether the coverage precludes an individual from being eligible for CBHP and (b) denying eligibility or disenrolling individuals determined to have other creditable coverage and recovering any unallowable payments, as appropriate.	a. Implemented in Fiscal Year 2010. b. Not implemented. See current year Recommendation No. 29. (Classification of Finding: Deficiency in Internal Control.)
2009 Single Audit Rec. No. 62	Improve controls over the Children's Basic Health Plan (CBHP) program data entry into CBMS by (a) ensuring that county departments of human/social services and medical assistance sites have in place effective supervisory reviews of CBMS data entry, including comparisons of case file data with CBMS data as part of the eligibility determination process; (b) reviewing counties' and medical assistance sites' data input and monitoring their supervisory reviews; and (c) expanding the CBHP training and technical assistance provided to counties and medical assistance sites to emphasize the issues identified, such as CBMS income calculations.	Partially implemented. See current year Recommendation No. 31.

Report and Rec. No.	Recommendation	Disposition
2009 Single Audit Rec. No. 65	<p>Improve controls over the calculation and reporting of family planning expenditures under the Medicaid Managed Care Program by (a) completing its review of the methodology used to calculate and report family planning expenditures and developing and implementing written policies and procedures for the methodology; (b) training all staff on the policies and procedures involved with the methodology; (c) maintaining all supporting documentation used for the calculation of the family planning expenditures; (d) ensuring that supervisors review the data used, calculations, and the supporting documentation for compliance with the established methodology prior to submission of reports to the federal government; (e) ensuring all data from COFRS are extracted in a consistent manner and in accordance with policies and procedures; and (f) submitting the Department's methodology for calculating and reporting Family Planning expenditures to the federal government for approval, as appropriate.</p>	<p>a. Partially implemented. Included as part of Fiscal Year 2010 Recommendation No. 61. b. Not implemented. The Department did not perform training on policies and procedures in relation to the CMS-approved methodology for calculating and reporting family planning expenditures and plans to perform this training by August 31, 2011. c. Implemented. d. and e. Not implemented. Included as part of Fiscal Year 2010 Recommendation No. 61. f. Implemented in Fiscal Year 2010.</p> <p>(Classification of Finding: Deficiency in Internal Control.)</p>
2009 Single Audit Rec. No. 70	<p>Improve controls over the Medicare Supplementary Medical Insurance Benefits (SMIB) program to ensure the accuracy of, and proper support for, federal reporting and reimbursements by (a) training all staff involved in the SMIB program on the program policies and procedures; (b) ensuring that all program staff and their supervisors are cross-trained in program and accounting areas and that their supervisors perform adequate reviews; and (c) developing an automated reporting system for SMIB reporting, including performing adequate testing of the new system to ensure that it is operating as intended prior to implementation.</p>	<p>Implemented.</p>

Report and Rec. No.	Recommendation	Disposition
2009 Single Audit Rec. No. 73	<p>Improve the Medicaid Management Information System (MMIS) user access controls by immediately implementing our prior year recommendation and strengthening MMIS's operating system, including (a) evaluating MMIS user access profiles and identifying those profiles, or combinations of profiles, that are appropriate for different system users. This information should be shared with the supervisors of MMIS users; (b) establishing a written procedure that HCPF IT security staff follow when MMIS access is requested; (c) ensuring that profiles or profile combinations that provide escalated system privileges are identified and tightly controlled, including the establishment of compensating controls; (d) periodically reviewing MMIS user access levels for appropriateness and promptly removing access for terminated users, including comparing active MMIS users to termination information contained in the Colorado Personnel Payroll System and requiring business managers to annually verify the accuracy and relevance of access levels belonging to the MMIS users they supervise; and (e) strengthening the configuration of the MMIS operating system by implementing the recommendations made under separate cover.</p>	<p>a. Not implemented. The Department reports that it underestimated the time it would take to implement this part of the recommendation and plans to fully implement it by June 2012.</p> <p>b. Not implemented. The Department reports that it underestimated the time it would take to implement this part of the recommendation and plans to fully implement it by September 2011.</p> <p>c. Not implemented. The Department reports that it underestimated the time it would take to implement this part of the recommendation and plans to fully implement it by June 2012.</p> <p>d. Not implemented. The Department reports that it underestimated the time it would take to implement this part of the recommendation and plans to fully implement it by June 2012.</p> <p>e. Implemented. (Classification of Finding: Deficiency in Internal Control.)</p>
2009 Single Audit Rec. No. 74	<p>Ensure that Medicare is the primary payer on claims processed through the Medicaid Management Information System (MMIS) for dual-eligible Medicaid clients by (a) reviewing and revising its policies, as necessary, to require providers to submit a Medicare explanation of benefits for paper claims after Medicare makes a payment determination; (b) analyzing the paid claims for all clients whose eligibility changed from Medicaid-only to dual-eligible, identifying claims for which recovery should be sought, and instituting recovery action; (c) instituting a quarterly audit of all claims paid for dual-eligible clients and identifying claims that may have been paid incorrectly; and (d) enhancing its effort to educate providers about the Department's billing policies and processes for claims associated with dual-eligible clients.</p>	<p>a. Deferred. The Department plans to fully implement this part of the recommendation by the December 2011 implementation date.</p> <p>b. - d. Implemented in Fiscal Year 2010.</p> <p>(Classification of Finding: Deficiency in Internal Control.)</p>

Report and Rec. No.	Recommendation	Disposition
2009 Single Audit Rec. No. 75	Review its policy that excludes certain procedures from the Medicare lower of pricing logic to assess the appropriateness of these exclusions, particularly related to cost-control strategies for the Medicaid Program.	Not Implemented. The Department now plans to implement this recommendation by March 2012. (Classification of Finding: Deficiency in Internal Control.)
2009 Single Audit Rec. No. 76	Improve controls to prevent Medicaid payments for services to deceased individuals by (a) periodically evaluating the effectiveness of methods used to identify payments made for services provided after a client's death and implementing changes to these methods, as necessary; (b) working with its contractor, Health Management Systems, to expand data matches and recoveries for claims paid after a client's death to include oxygen services and other rental supplies; (c) continuing to investigate the claims identified by this audit that were paid for services provided after the date of death recorded in the Department of Public Health and Environment's or the Department's files for Medicaid clients; and (d) enhancing its efforts in educating providers on claims payment issues surrounding clients' date of death, including proper death notification and billing for services provided during the month of death.	a. Deferred. The Department now plans to implement this part of the recommendation by December 2012. b. Deferred. The Department plans to fully implement this part of the recommendation by the original July 2011 implementation date. c. Implemented in Fiscal Year 2010. d. Implemented in Fiscal Year 2010. (Classification of Finding: Deficiency in Internal Control.)
2009 Single Audit Rec. No. 77	Improve monitoring of and communication with Medicaid durable medical equipment and supplies providers by (a) performing periodic clinical reviews of providers, preferably on-site, to assess whether claims paid by the Medicaid Program meet medical necessity, prior authorization, and other clinical requirements.; (b) developing uniform standards for providers to follow for the purchase and billing of new and used equipment and related-party purchases and referrals; (c) regularly updating its provider manual and bulletins to include detailed information about providers' responsibilities for maintaining documentation in each client's medical record; and (d) strengthening communication with providers and educating them about the Medicaid Program and technical assistance available to them from the Department and its contractors.	Implemented.

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Recommendation

Disposition

2009 Single Audit
Rec. No. 78

Improve oversight of Medicaid laboratory and radiology providers by (a) performing periodic clinical reviews, preferably on-site, of laboratory and radiology providers to assess whether providers comply with the six criteria established in state regulations related to laboratory and radiology services; (b) periodically reviewing laboratory and radiology claims to ensure that it has not double paid for the technical and professional components of these services; and (c) developing utilization and cost trend reports; and (d) considering implementing a prior authorization process for high-cost procedures.

a. Partially implemented. As stated in its original response to the recommendation, the Department does not plan to conduct onsite clinical reviews of providers due to resource constraints. However, the Department has identified a list of high-risk laboratory and radiology providers and expects to complete reviews of these providers by February 2012.
b. Partially implemented. The Department will commence claims reviews, which will include checking for instances of double payments and split billing, for high-risk laboratory and radiology providers by February 2012.
c. Implemented in Fiscal Year 2010.
d. Deferred. The Department plans to fully implement this part of the recommendation by the original July 2011 implementation date.

(Classification of Finding: Deficiency in Internal Control.)

**Report and
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Recommendation

Disposition

2009 Single Audit
Rec. No. 79

Strengthen contract provisions and its monitoring of contractors responsible for performing prior authorization reviews of durable medical equipment and supplies requested for Medicaid clients by (a) standardizing the requirements in its contracts related to prior authorization and medical necessity activities for durable medical equipment and supplies; (b) strengthening the contracts by defining the qualifications of staff performing prior authorization and medical necessity functions; (c) implementing a formal oversight program for each of its prior authorization contractors, including on-site visits; (d) requiring its prior authorization contractors to standardize how providers submit prior authorization requests, including the use of electronic processing and interfaces; (e) assessing whether consolidating prior authorization functions under one contract would be cost-effective.

a. Not implemented. The Department now plans to consolidate all prior authorization and medical necessity activities for durable medical equipment and supplies with a single vendor under a new contract, which is expected to be fully executed in August 2011.

b. Not implemented. Once a contract with a new prior authorization review vendor is in place, the Department will define staff qualifications through an amended contract and utilization management plan by March 2012.

c. Not implemented. Once a contract with a new prior authorization review vendor is in place, the Department will develop a formal oversight plan, which will include site visits, by February 2012.

d. Not implemented. The Department now plans to consolidate all prior authorization and medical necessity activities for durable medical equipment and supplies, including requirements to standardize the submission of prior authorization requests, and develop a Web portal for electronic submissions with a single vendor under a new contract, which is expected to be fully executed in August 2011.

e. The Department now plans to consolidate all prior authorization and medical necessity activities for durable medical equipment and supplies with a single vendor under a new contract, which is expected to be fully executed in August 2011.

(Classification of Finding: Deficiency in Internal Control.)

**Report and
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Recommendation

Disposition

2009 Single Audit
Rec. No. 81

Ensure a comprehensive and uniform assessment process for determining functional eligibility and the services necessary to address the needs of individuals seeking long-term care services by (a) improving written guidance to direct Single Entry Point (SEP) agencies on all aspects of the intake, functional assessment, and service planning processes, including how case managers should document information in the Benefits Utilization System; (b) modifying State Medicaid Rules to more clearly define how to score functioning when the individual uses an assistive device, and making appropriate corresponding changes to the Department's functional assessment instrument; (c) strengthening its state-sponsored training by making standard core training courses available to all SEP agencies; and (d) setting minimum standards for SEP agencies' quality assurance and case file review practices. Standards should include steps for measuring inter-rater reliability of functional assessment scoring and for systematically compiling, reporting, and addressing systematically compiling, reporting, and addressing the results of the case file reviews.

a. Partially implemented. The Department has provided written guidance on the intake process and has provided training on intake, functional assessment, and service planning processes. However, the Department did not provide documentation on its implementation of written guidance sent to Single Entry Points on functional assessment and service planning processes. We will follow up on the progress of this recommendation during our Fiscal Year 2012 audit.

b. Not implemented. The Department is looking into making clarifications to rules around functional assessment. In addition, the Department is considering changes to its assessment instrument, the ULTC 100.2, as part of the reform initiatives. The Department plans to implement this part of the recommendation by June 30, 2013.

c. Implemented.

d. Partially implemented. The Department has received the Quality Improvement Strategy-Based (QIS) spreadsheet submitted by Single Entry Point case managers and is reviewing the information provided in these spreadsheets. Once the review is complete, the Department will set the minimum standards for SEP agencies' quality assurance and case file review practices. The Department plans to fully implement this recommendation during Fiscal Year 2012.

(Classification: Deficiency in Internal Control.)

Report and Rec. No.	Recommendation	Disposition
2009 Single Audit Rec. No. 82	<p>Ensure eligible individuals have timely access to Medicaid long-term care services by developing an integrated approach to monitor the timeliness of all components of the eligibility determination process, identify problems, and make improvements by (a) providing clear and consistent written guidance to Single Entry Point (SEP) agencies regarding how the timeliness of the functional assessment and other processes will be measured, (b) making improvements to the Benefits Utilization System to capture all dates necessary to evaluate the timeliness of SEP agencies' intake and functional assessment processes, (c) providing written guidance to ensure county Medicaid technicians consistently and accurately capture the start of the Medicaid application processing timeframe in CBMS, (d) making changes to weekly reports in CBMS to identify all pending Medicaid long-term care applications that exceed required processing time frames and compile summary statistics on the timely processing of Medicaid applications by county and statewide, (e) working with the disability determination contractor and county departments of human/social services to investigate and address the underlying factors contributing to delays in transmitting disability applications, (f) capturing and analyzing data on an ongoing basis to monitor and evaluate how long it takes eligible individuals to gain access to Medicaid long-term care services from the time they first enter the system, and (g) establishing an overall goal or timeframe for determining whether access to long-term care services is timely.</p>	<p>a. Implemented.</p> <p>b. Partially implemented. The Department has implemented changes to BUS to capture all dates necessary to evaluate timeliness of the process. However, the Department has not completed the case file reviews that are necessary to evaluate the timeliness of the intake and functional assessment processes. The Department plans to fully implement this part of the recommendation by September 2011.</p> <p>c. Implemented in Fiscal Year 2010.</p> <p>d. Partially implemented. Included as part of Fiscal Year 2010 Recommendation No. 64.</p> <p>e. Implemented.</p> <p>f. Partially implemented. The Department finalized the changes to BUS to capture all dates relevant to gaining access to Medicaid long-term care services. However, the Department has not completed the analysis of the data captured and shown in the Assessment Timeliness Report. The Department plans to complete this analysis by July 2011.</p> <p>g. Implemented in Fiscal Year 2010.</p>
2009 Single Audit Rec. No. 83	<p>Ensure that reports submitted to the federal government regarding the Home and Community Based Services (HCBS) waivers are accurate and complete by (a) developing procedures to review the accuracy of CMS-372 reports and the underlying data prior to submitting the reports to CMS and (b) completing its research on the discrepancy identified during the audit regarding the Fiscal Year 2007 CMS-372 report for the Elderly, Blind, and Disabled Waiver and submitting a corrected report to CMS as necessary.</p>	Implemented.

Report and Rec. No.	Recommendation	Disposition
2009 Single Audit Rec. No. 84	Improve monitoring and oversight of its interagency agreement with the Division to ensure compliance with agreement provisions, as well as with federal requirements. The Department should make monitoring improvements to ensure the Division (a) develops clear, written fiscal and administrative procedures for the HCBS-DD waiver program; (b) provides timely training and technical assistance to the CCBs; and (c) monitors service provision, quality, and financial accountability.	Implemented.
2008 Single Audit Rec. No. 60	Improve the Medicaid Eligibility Quality Control (MEQC) system by (a) ensuring that county departments of human/social services and Medical Assistance sites respond to findings and that corrective action plans adequately address deficiencies identified, (b) performing follow-up and recovery on any improper payments identified as a result of the MEQC process, and (c) ensuring that pilot program reporting requirements are met.	Implemented.
2008 Single Audit Rec. No. 65	Improve its oversight of certifications required for nursing facilities and intermediate care facilities for the mentally retarded (ICF/MR) by (a) maintaining written notification of the Department of Public Health and Environment recommendations to certify or terminate certifications, to document compliance with the interagency agreement and (b) developing and implementing a certification tracking mechanism to monitor and document recommendations for certifications and terminations of certifications.	Partially implemented. See current year Recommendation No. 33.
2008 Single Audit Rec. No. 68	Reduce eligibility-determination errors for the Children's Basic Health Plan (CBHP) by improving oversight and training of eligibility sites. Specifically, the Department should (a) expand efforts to establish a comprehensive program for monitoring the CBHP eligibility-determination process, (b) expand CBHP training and technical assistance provided to eligibility sites to target the key issues identified through the Department's monitoring program (c) require eligibility sites to improve their quality/supervisory review processes to ensure that workers correctly enter data into	a. Implemented in Fiscal Year 2010. b. and c. Partially implemented. See current year Recommendations Nos. 30 and 31. d. Implemented in Fiscal Year 2009.

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CBMS and review and approve CBHP eligibility determinations, and (d) investigate to determine the causes of the CBMS errors identified in the audit and modify CBMS as needed to correct the errors.

2008 Single Audit
Rec. No. 69

Improve its monitoring of application processing for the Children's Basic Health Plan (CBHP) by eligibility sites to ensure eligibility decisions are made timely, in accordance with federal and state rules and guidelines. Specifically, the Department should (a) develop reports in CBMS and compile statistics on program performance with respect to timely processing of applications; (b) work with the eligibility sites to investigate the underlying factors contributing to processing delays, including the reasons CBHP applications, supporting documentation, or enrollment fees have not been entered or processed in CBMS; (c) further target training and technical assistance to address the underlying problems of late processing; and (d) consider the costs and benefits of expanding the eligibility and enrollment contract on either a permanent or temporary basis to reduce backlogs at the eligibility sites.

- a. Implemented in Fiscal Year 2009.
- b. and c. Partially implemented. See current year recommendation No. 25.
- d. Implemented.

Report and Rec. No.	Recommendation	Disposition
2008 Single Audit Rec. No. 70	<p>Improve the redetermination process and improve retention for the Children’s Basic Health Plan program by (a) routinely calculating program retention rates and analyzing data on program retention; (b) modifying the redetermination application to clarify the requirements for documentation and reporting of changes in circumstances; (c) beginning to send reminders to families regarding the submission of their redetermination applications as soon as possible; and (d) considering the use of periodic surveys, focus groups, or review of existing research to identify barriers to reapplication, as well as other methods to remind families to reapply, such as those used by other Children’s Health Insurance Programs.</p>	<p>a. Partially implemented. During our Fiscal Year 2010 audit, the Department stated that competing priorities have delayed the implementation for this part of the recommendation. During our Fiscal Year 2011 audit, the Department contracted with a new eligibility and reenrollment vendor who was not included as part of this recommendation. In order to help retention rates, the Department plans to have automatic renewals in CBMS. The Department plans to fully implement this part of the recommendation in August 2011.</p> <p>b. Implemented in Fiscal Year 2010.</p> <p>c. Not implemented. The Department did not send reminders regarding submission of redetermination applications. The Department plans to have automatic renewals in CBMS by August 2011.</p> <p>d. Implemented in Fiscal Year 2010.</p>
2008 Single Audit Rec. No. 71	<p>Ensure ineligible women and children are properly and timely disenrolled from Children’s Basic Health Plan (CBHP) program. Specifically, the Department should (a) review the 885 individuals identified during our audit who were not disenrolled on time, ensure any ineligible individuals identified through the review have been properly disenrolled, and review and recover payments made for the ineligible individuals; (b) strengthen efforts to ensure that, until the planned changes to CBMS and the Medicaid Management Information System (MMIS) are fully implemented and working properly, participants are disenrolled from CBHP as soon as their eligibility ends; and (c) prioritize changes to MMIS and CBMS to ensure disenrollments occur timely and accurately in the future.</p>	<p>a. Implemented in Fiscal Year 2009.</p> <p>b. Deferred. The Department plans to implement this part of the recommendation by the Fiscal Year 2012 implementation date.</p> <p>c. Implemented in Fiscal Year 2009.</p> <p>(Classification of Finding: Deficiency in Internal Control.)</p>

Report and Rec. No.	Recommendation	Disposition
2008 Single Audit Rec. No. 73	<p>Improve the accuracy of claims payments for the State Managed Care Network by (a) continuing to work with Anthem to assess the extent of payment errors, such as those identified in this audit and in the external contractor's review, in CBHP claims paid in Fiscal Years 2006 and 2007; (b) using this audit and the review recommended in part a to determine the total dollar amount of claims paid in error and seeking recovery of such payments; (c) implementing an on-site review process going forward to assess the Administrative Services Organization (ASO) contractor's: (1) controls to pay and deny claims in accordance with all applicable requirements, and (2) accuracy and timeliness in processing CBHP claims; (d) establishing a process to follow up with the ASO contractor on any problems identified from the on-site claims review process to ensure corrective action is taken; and (e) amending the ASO contract to include a liquidated damages provision for paying claims filed by providers after the established deadlines and paying claims without having negotiated with non-participating providers.</p>	Implemented.
<p style="text-align: center;">Department of Higher Education</p> <p style="text-align: center;">Colorado Historical Society</p>		
2009 Single Audit Rec. No. 10	<p>Strengthen controls over travel expenditures by (a) ensuring that travel expenditures are appropriately reviewed prior to approval, that correct per diem rates are used, that travel expenditures are coded correctly in COFRS, and that all other State Fiscal Rules regarding travel are followed; (b) training staff and supervisors on state travel rules and policies; and (c) obtaining repayment from employees for excess reimbursements.</p>	Implemented.

Report and Rec. No.	Recommendation	Disposition
Colorado State University (CSU) and Colorado State University—Pueblo (CSU-P)		
2010 Single Audit Rec. No. 70	Ensure that the institutional charges used in the return of Title IV funds calculations relate to the appropriate payment period and that all charges meet the criteria in federal regulations.	Implemented.
Colorado State University		
2010 Single Audit Rec. No. 71	Implement procedures to ensure consistency in its Fiscal Operations Report and Application to Participate reporting so that all required information is reported accurately.	Implemented.
Colorado School of Mines		
2010 Single Audit Rec. No. 72	Implement policies and procedures to ensure all subrecipients who receive American Recovery and Reinvestment Act subawards have a valid Central Contractor Registration prior to the subaward being made.	Implemented.
Colorado Community College System		
2010 Single Audit Rec. No. 73	Work with the Community College of Denver to strengthen controls over payroll and evaluate costs charged to grants by (a) implementing policies and procedures to ensure confirmation reports are properly reviewed by the CCD's Controller and submitted to the system office prior to final processing, including review of diagnostic reports to identify unusual amounts; (b) implementing policies and procedures to ensure overload assignments are properly evaluated and approved in accordance with Board policy; (c) training employees on Board policy, including employment of immediate family members; and (d) evaluating overload assignments charged to federal and private grants, as identified by its Internal Audit Department, to determine if the costs were allowable.	Implemented.

Report and Rec. No.	Recommendation	Disposition
2010 Single Audit Rec. No. 74	Work with Pueblo Community College (PCC) and Red Rocks Community College (RRCC) to strengthen policies and procedures over the student financial aid process by (a) ensuring adequate and timely communication between financial aid advisors and directors of financial aid when students withdraw so that the returns of Title IV funds can be determined properly and completed in a timely manner in accordance with program requirements and (b) ensuring RRCC financial aid personnel are knowledgeable of batch errors impacting return of Title IV funds and how to correct the errors in a timely manner.	Implemented.
2010 Single Audit Rec. No. 75	Work with Pueblo Community College (PCC) and Red Rocks Community College (RRCC) to implement policies and procedures to ensure that borrower data transmission reconciliations are performed and reconciling items are addressed in a timely manner and evidence supporting the reconciliation is maintained for review.	Implemented.
Adams State College		
2010 Single Audit Rec. No. 76	Ensure all documentation that supports eligibility for Federal Student Financial Aid is retained by scanning all documentation into Banner Xtender.	Implemented.
College Assist		
2010 Single Audit Rec. No. 77	Improve its controls for identifying accounts eligible for default aversion billings and accounts required for default aversion rebates by (a) modifying the loan database system configuration to include all rehabilitated or repurchased loans for eligibility of default aversion fees and required rebates and (b) establishing procedures to periodically test the accuracy and completeness of the default aversion billing and rebate query reports to ensure proper functioning of the new system.	Implemented.

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Department of Human Services

2010 Single Audit Rec. No. 12	Maximize available federal funds for the Child Support Enforcement program by working with the federal oversight agency to ensure that the Department accesses all federal funds available to Colorado.	Implemented.
2010 Single Audit Rec. No. 13	Ensure that the financial data in COFRS related to counties' administration of public assistance programs are accurate and complete by (a) reconciling approximately \$1.7 million discrepancy between the County Financial Management System (CFMS) and COFRS for amounts due the counties as of the end of Fiscal Year 2010, (b) developing a procedure by which to reconcile CFMS and COFRS data each month, and (c) assigning responsibility to specific employees for conducting the monthly reconciliation process and the supervisory review of the process.	Deferred. The Department plans to fully implement the recommendation by the June 2012 implementation date. (Classification of Finding: Significant Deficiency.)
2010 Single Audit Rec. No. 14	Improve controls over payroll and ensure the enforcement of policies and procedures by (a) reviewing payroll adjustments to ensure that they are calculated correctly; (b) maintaining the appropriate documentation in personnel files, including current contracts as appropriate; (c) ensuring that payroll information is entered into Colorado Personnel Payroll System in a timely manner; and (d) ensuring that time sheets are certified within the time frames specified in Department policy and are maintained and available for review.	a. Implemented and ongoing. The Department has substantially implemented this part of the recommendation and shown improvement in ensuring adjustments are calculated correctly. b. Implemented. c. Implemented and ongoing. The Department has substantially implemented this part of the recommendation and has shown improvements in ensuring payroll information is entered into the CPPS in a timely manner. d. Implemented and ongoing. The Department has substantially implemented this part of the recommendation by reducing the number of untimely timesheet certifications by 50 percent over our Fiscal Year 2010 audit.

Report and Rec. No.	Recommendation	Disposition
2010 Single Audit Rec. No. 15	Improve controls over financial reporting for Medicare Part D revenue and receivables at the Fort Logan and Pueblo Mental Health Institutes by ensuring that monthly and fiscal year-end reconciliations are performed between the Part D revenue and related accounts receivable balances in COFRS and billings from the pharmacy subsystem in AVATAR, and making adjustments as appropriate.	Partially implemented. The Department developed a database to help reconcile Medicare Part D revenue and receivables and was able to complete reconciliations for Fiscal Years 2007 through 2010. However, the Department did not perform the Fiscal Year 2011 reconciliation prior to the end of Fiscal Year 2011. The Department plans to fully implement this recommendation by January 2012. (Classification of Finding: Deficiency in Internal Control.)
2010 Single Audit Rec. No. 16	Improve its internal controls over expenditures made using purchasing cards by (a) effectively training approving officials and cardholders on their responsibilities to ensure compliance with Department policy, (b) continuing the Department's internal purchasing card audits and ensuring that the actions taken by approving authorities in response to cardholder violations are adequate, (c) improving communication of the requirement that purchasing card accounts must be closed in a timely manner upon employee termination, and (d) improving its review of the coding of all procurement card purchases accurately in COFRS.	a. Deferred. The Department plans to fully implement this part of the recommendation by the December 2011 implementation date. b. Partially implemented. See current year Recommendation No. 8. c. Partially implemented. The Department improved its review of monthly termination reports in order to close terminated employees' cards more timely. However, the Department did not implement the online training by the end of June 2011, as indicated in its response to the Fiscal Year 2010 recommendation. The Department plans to fully implement this part of the recommendation by June 30, 2012. d. Not implemented. The Department did not implement the online training by the end of June 2011, as indicated in its response to the Fiscal Year 2010 recommendation. The Department plans to fully implement this part of the recommendation by June 30, 2012. See current year Recommendation No. 8. (Classification: Deficiency in Internal Control.)

Report and Rec. No.	Recommendation	Disposition
2010 Single Audit Rec. No. 17	Improve controls over the expenditures for contracts for controlled maintenance and capital construction by ensuring that the Division of Facilities Management obtains all required authorizations under the Office of the State Architect, State Buildings Programs policy prior to payment.	Implemented.
2010 Single Audit Rec. No. 18	Improve controls over financial reporting of revenue and accounts receivable at the Fitzsimons, Florence, and Trinidad nursing homes by implementing and formally documenting a reconciliation process in which monthly and fiscal year-end reconciliations are performed on revenue and related accounts receivable balances in COFRS to amounts recorded in the Achieve-Matrix system, and making adjustments as appropriate.	Implemented.
2010 Single Audit Rec. No. 19	Continue to improve controls over the monthly certification process in order to bring division and program compliance to a reasonable level.	Implemented.
2010 Single Audit Rec. No. 20	Improve controls over the processing and depositing of cash receipts by (a) evaluating its process for compliance with timely deposit requirements in the State Fiscal Rules to ensure cash receipts are deposited in accordance with requirements and documenting procedures for improving the process and (b) training accounting staff who handle cash receipts on the new procedures.	<p>a. Partially implemented. The Department was granted a waiver from State Fiscal Rules by the Office of the State Controller for depositing cash receipts near or at the end of the month. While this improved the Department's compliance, we identified two transactions that were not deposited timely, and the Department could not provide a reasonable basis for the lateness. The Department plans to fully implement this part of the recommendation by June 30, 2012.</p> <p>b. Not implemented. The Department did not update its cash receipt procedures for the State Fiscal Rule waiver and did not provide training to staff. The Department plans to fully implement this part of the recommendation by June 30, 2012.</p>

(Classification: Deficiency in Internal Control.)

Report and Rec. No.	Recommendation	Disposition
2010 Single Audit Rec. No. 21	Ensure that financial information is accurately and completely recorded for the cash programs by (a) working with the eligibility systems administrators and JP Morgan Chase to obtain the needed reports to perform comprehensive reconciliations among the eligibility systems, County Financial Management System, and the State's electronic benefits transfer service provider to ensure that financial information is accurately and completely recorded and (b) investigating and resolving any discrepancies identified during the reconciliations.	Deferred. The Department plans to fully implement this recommendation by the September 2012 implementation date. (Classification of Finding: Deficiency in Internal Control.)
2010 Single Audit Rec. No. 22	Work with the Governor's Office of Information Technology to improve the general IT controls over AVATAR by (a) promptly reviewing and implementing procedures regarding the use of group accounts for the Lab and Pharmacy modules and ensuring that mechanisms are in place either to prevent the use of group accounts or identify the individual using the group accounts; (b) implementing strong password parameters at the application and operating system levels that comply with State Cyber Security Policies; (c) reviewing the existing log rules to ascertain if current logging is sufficient; (d) requiring supervisors to periodically verify the accuracy and relevance of user access for the employees they supervise; (e) implementing a procedure to ensure that all users are authorized based on roles and evidence of role-based authorization is retained prior to their gaining access to the system; (f) generating and implementing log-in banners for AVATAR, including <i>Health Insurance Portability and Accountability Act (HIPAA)</i> banners where required; (g) reviewing and updating user access management and desktop management policies and procedures; (h) ensuring that a system security assessment is performed on a periodic basis and identified security gaps are mitigated; (i) hardening system configuration settings for Avatar, as recommended under separate cover; (j) implementing malware detection and prevention tools on the Unix server; (k) conducting a review of all data transmissions related to AVATAR and ensuring that sensitive data are encrypted during transmission; (l) performing	a. Implemented b. Partially implemented. The Department has implemented the recommendation related to user accounts at the operating system level but has not evaluated the impact of changing user account settings at the application level. The Department plans to fully implement this part of the recommendation by January 2012. c. Deferred. The Department plans to fully implement this part of the recommendation by July 2011. d. Partially implemented. The Department has completed a user access review to ensure that access associated with a user is appropriate. However, the Department has not completed a review to ensure that all users are authorized. The Department plans to fully implement this part of the recommendation by February 2012. e. Partially implemented. The Department has initiated a process to document and confirm roles for all users on the user access forms and plans to fully implement this part of the recommendation by February 2012. f. Deferred. The Department plans to fully implement this part of the recommendation by the December 2011 implementation date. g. Deferred. The Department plans to fully implement this part of the recommendation by the August 2011 implementation date.

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network scans on a periodic basis to identify and mitigate vulnerabilities; (m) ensuring that all desktop computers are vendor supported and have a firewall in place; (n) updating the AVATAR disaster recovery plan and business continuity plan that incorporate all components listed in State Cyber Security Policies; (o) ensuring that the disaster recovery plan is tested and the required infrastructure components to restore the system are in place; (p) ensuring that application, system, and data backups are performed in accordance with an established schedule that complies with State Cyber Security Policies, and off-site backup tapes are labeled and stored in a fireproof cabinet; (q) revising existing contracts to ensure that vendors must comply with State Cyber Security Policies; and (r) monitoring vendors to ensure that service-level agreements are met.

h. Deferred. The Department plans to fully implement this part of the recommendation by the July 2011 implementation date.

i. Partially implemented. The Department has completed a server hardening review but has not implemented all configuration settings. The Department plans to fully implement this part of the recommendation by the January 2012 implementation date.

j. Implemented

k. Deferred. The Department plans to fully implement this part of the recommendation by the December 2011 implementation date.

l. Deferred. The Department plans to fully implement this part of the recommendation by the October 2011 implementation date.

m. Deferred. The Department plans to fully implement this part of the recommendation by the July 2011 implementation date.

n. Deferred. The Department plans to fully implement this part of the recommendation by the July 2011 implementation date.

o. Deferred. The Department plans to fully implement this part of the recommendation by the August 2011 implementation date.

p. Deferred. The Department plans to fully implement this part of the recommendation by the September 2011 implementation date.

q. Deferred. The Department plans to fully implement this part of the recommendation by the June 2013 implementation date.

r. Implemented.

(Classification of Finding: Significant Deficiency.)

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2010 Single Audit
Rec. No. 23

Work with the Governor's Office of Information Technology to improve the County Financial Management System's (CFMS) general computer controls by (a) promptly reviewing and implementing procedures to ensure that access to the "root" or "super-user" account can be traced to an individual user and user access to the "root" account is monitored on a regular basis for appropriateness. In addition, modifying configuration settings to ensure that changes made to system logs are logged separately and audited; (b) implementing strong password parameters at the application, database, and operating system levels that comply with State Cyber Security Policies; (c) reviewing the existing audit log rules to ascertain if current logging is sufficient. Generating, reviewing, and retaining system activity logs to identify and investigate anomalous activity and successful and unsuccessful log-in attempts. Controlling access to activity logs to ensure that logs cannot be altered; (d) requiring supervisors to periodically verify the accuracy and relevance of user access for the employees they supervise; (e) implementing a procedure to ensure that all users are authorized, evidence of authorization (system access request forms) is retained, and a signed statement of compliance is available prior to gaining access to the system; (f) generating and implementing a log-in banner for the CFMS application; (g) reviewing and updating user access management and desktop management policies and procedures; (h) ensuring that a system security assessment is performed on a periodic basis and the security gaps identified are mitigated; (i) hardening system configuration settings for CFMS, as recommended under separate cover; (j) implementing malware detection and prevention tools on the CFMS server and a patch management process for the operating system, database, and application to ensure that software patches are reviewed, implemented, and kept current; (k) encrypting sensitive data transmitted between CFMS and other systems and computers, including user credentials; (l) performing network scans on a periodic basis to identify and mitigate vulnerabilities; (m) ensuring that all desktop computers are vendor supported and have a firewall in place; (n) updating complete

a. Deferred. The Department plans to fully implement this part of the recommendation by the August 2011 implementation date.
b. Deferred. The Department plans to fully implement this part of the recommendation by the August 2011 implementation date.
c. Deferred. The Department plans to fully implement this part of the recommendation by the August 2011 implementation date.
d. Deferred. The Department plans to fully implement this part of the recommendation by the August 2011 implementation date.
e. Deferred. The Department plans to fully implement this part of the recommendation by the October 2011 implementation date.
f. Deferred. The Department plans to fully implement this part of the recommendation by the August 2011 implementation date.
g. Deferred. The Department plans to fully implement this part of the recommendation by the August 2011 implementation date.
h. Deferred. The Department plans to fully implement this part of the recommendation by the October 2011 implementation date.
i. Deferred. The Department plans to fully implement this part of the recommendation by the August 2011 implementation date.
j. Deferred. The Department plans to fully implement this part of the recommendation by the August 2011 implementation date.
k. Deferred. The Department plans to fully implement this part of the recommendation by the August 2011 implementation date.
l. Deferred. The Department plans to fully implement this part of the recommendation by the October 2011

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disaster recovery and business continuity plans for CFMS (o) ensuring that the disaster recovery plan is tested and the required infrastructure components needed to restore the system are in place; (p) ensuring that off-site backup tapes are labeled and stored in a fireproof cabinet; (q) updating existing contracts with CFMS vendors to ensure that the contracts require compliance with State Cyber Security Policies; and (r) monitoring vendors to ensure that service-level agreements are being met.

implementation date.

m. Deferred. The Department plans to fully implement this part of the recommendation by the July 2011 implementation date.

n. Deferred. The Department plans to fully implement this part of the recommendation by the September 2011 implementation date.

o. Deferred. The Department plans to fully implement this part of the recommendation by the October 2011 implementation date.

p. Implemented.

q. Deferred. The Department plans to fully implement this part of the recommendation by the August 2011 implementation date.

r. Deferred. The Department plans to fully implement this part of the recommendation by the August 2011 implementation date.

(Classification of Finding: Significant Deficiency.)

2010 Single Audit
Rec. No. 24

The Department of Human Services should work with the Department of Health Care Policy and Financing to ensure that the SAS 70 Type II review of Colorado Benefits Management System covers the entire financial audit period of July 1 through June 30.

Deferred. The Department plans to fully implement this part of the recommendation by the April 2012 implementation date.

(Classification of Finding: Deficiency in Internal Control.)

Report and Rec. No.	Recommendation	Disposition
2010 Single Audit Rec. No. 78	Continue to work with the county departments of human/social services to ensure the accuracy of eligibility determinations and benefit payments for the Supplemental Nutrition Assistance Program/Food Assistance program. Specifically, the Department should strengthen its monitoring and reviews of counties' data entry of income, expense, and restoration payment data, processing of redetermination and change report forms, and investigation of Income, Eligibility, and Verification System alerts.	Implemented and ongoing. We updated our approach to eligibility testing for SNAP to better align with the specific requirements outlined in the <i>Circular A-133 Compliance Supplement</i> . Using our updated approach to testing, we determined that the Department has substantially implemented this recommendation and has adequate monitoring and controls in place to address the problems noted in our prior year audit recommendation. The results of our Fiscal Year 2011 testing found that the Department is in compliance with the eligibility requirements as specifically outlined in the <i>Compliance Supplement</i> .
2010 Single Audit Rec. No. 79	Take steps to correct the system problems related to inappropriate restoration payments in the Colorado Benefits Management System to reduce the risk of errors in benefit payments to Supplemental Nutrition Assistance Program/Food Assistance program recipients.	Partially implemented. The Department provided training to county staff in the spring of 2011 to provide information on how to prevent inappropriate restorations. Further, the Department implemented two system change requests within CBMS to correct inappropriate restoration payments due to a utility deduction and to prevent cases from running back in time for more than 12 months. The first of these system changes was implemented in December 2010, but the second change was not implemented until December 2011. The Department also is still working on the inappropriate restoration payments not associated with the utility deduction identified during the Fiscal Year 2010 audit. The Department plans to fully implement this recommendation by March 2012.
2010 Single Audit Rec. No. 80	Continue working with Food and Nutrition Services to adjust the ending balance in the federal reporting system to accurately reflect the balances in Colorado Benefits Management System.	Implemented.

(Classification of Finding: Deficiency in Internal Control.)

Report and Rec. No.	Recommendation	Disposition
2010 Single Audit Rec. No. 81	Resume routine monitoring of county departments of human/social services for the Child Care and Development Fund Program Cluster to ensure that the counties are correctly calculating parental fees and are charging only allowable costs to the federal Child Care and Development Fund grant.	Partially implemented. We did not identify any issues with incorrectly calculated parental fees during our Fiscal Year 2011 audit. However, the Department did not resume its county monitoring during Fiscal Year 2011. See current year Recommendation No. 48.
2010 Single Audit Rec. No. 82	Improve controls related to manual overrides of Colorado Child Care Assistance Program eligibility determinations within the Child Care Automated Tracking System (CHATS) by (a) completing the drafting and implementation of rules governing the acceptable reasons for overrides and documentation required at the counties to support them; (b) requiring that counties establish supervisory review and approval for all overrides; (c) ensuring that county case managers and supervisors are adequately trained in proper procedures for overrides; (d) building automatic supervisory review, approval, and reporting capabilities into the CHATS replacement system; and (e) monitoring overrides through the use of reports that identify state and county trends and irregularities, and ensuring proper follow up.	a. – d. Implemented. e. Partially implemented. With the completion of the CHATS rebuild, the Department now has the ability to pull override monitoring reports. However, the Department has not yet implemented its compliance/monitoring plan for routinely monitoring counties, including analyzing override reports. It expects to routinely monitor counties under this plan beginning in November 2011. See current year Recommendation No. 48.

Report and Rec. No.	Recommendation	Disposition
2010 Single Audit Rec. No. 83	<p>Ensure that county departments of human/social services properly authorize child care for Colorado Child Care Assistance Program (CCCAP) participants by (a) completing the drafting and implementation of rules clarifying that counties shall only authorize the amount of child care needed by CCCAP families based on their schedule of eligible activities; (b) working with counties to improve the counties' internal control systems, such as requiring all counties to conduct monthly CCCAP case file reviews that identify errors in their case management and the causes behind those errors and require corrective actions to prevent future errors; (c) improving the monitoring of the counties' CCCAP operations by revising its county case file review process to include developing a risk-based approach that reviews those counties that manage larger CCCAP caseloads and determines why counties make errors, such as improperly authorizing CCCAP care or miscalculating an applicant's income, and whether counties have adequate CCCAP internal control systems in place; and (d) requiring that counties submit corrective action plans to address problems identified in part (c) and following up on these plans as appropriate.</p>	<p>a. - b. Implemented.</p> <p>c. - d. Partially implemented. The Department successfully sought a rule change to require counties to use a risk-based approach in auditing CCCAP participation and issued an agency letter that (a) provides additional guidance on how counties should conduct these audits and (b) requires that counties provide the results of these county-initiated annual audits to the Department. The Department also developed guidance for the corrective action process. However, the Department has not yet implemented its compliance/monitoring plan for routinely monitoring counties, including reviewing results of audits to learn why counties are making errors. The Department expects to start routinely monitoring counties under this plan beginning in November 2011. See current year Recommendation No. 48.</p>
2010 Single Audit Rec. No. 84	<p>Improve county departments of human/social services' reviews of Colorado Child Care Assistance Program provider attendance records by (a) verifying that counties are conducting the reviews in accordance with Department regulations during the Department's monitoring reviews, (b) providing guidance to the counties on how to select samples of providers' attendance sheets for reviews, and (c) revising Department regulations to require that counties implement a risk-based approach for conducting the reviews.</p>	<p>a. Partially implemented. The Department successfully sought a rule change to require counties to use a risk-based approach in auditing CCCAP participation and issued an agency letter that (a) provides additional guidance on how counties should conduct these audits and (b) requires that counties provide the results of these county-initiated annual audits to the Department. However, the Department has not yet implemented its compliance/monitoring plan for routinely monitoring counties. The Department expects to start routinely monitoring counties under this plan beginning in November 2011. See current year Recommendation No. 48.</p> <p>b. and c. Implemented.</p>

Report and Rec. No.	Recommendation	Disposition
2010 Single Audit Rec. No. 85	Improve its oversight of county-owned child care centers to ensure an arm's-length bargaining relationship between counties and their county-owned providers by reviewing and approving all rates negotiated between county departments of human/social services and their county-owned child care centers.	Implemented.
2010 Single Audit Rec. No. 86	Improve its oversight of quality initiative spending by county departments of human/social services by (a) requiring counties to institute formal grant processes for distributing quality initiative funds to child care providers and reviewing the counties' grant processes to ensure that counties distribute and monitor funds appropriately; (b) ensuring that guidance given to counties about the allowability of types of quality initiative expenditures reflects current Department policy and federal requirements; and (c) clarifying whether administrative expenses and payments for the expenses of other programs such as Head Start are appropriate uses of county quality initiative funds and, if so, establishing limits for these expenses.	Implemented.
2010 Single Audit Rec. No. 87	Ensure that county departments of human/social services pay foster care rates that reflect the foster child's level of care and service needs by continuing to work with counties to develop and implement a validated, statewide level-of-care assessment tool; (b) updating the Trails system to include fields for recording the child's level of care and requiring counties to include this information in Trails whenever they enter new provider rates; and (c) conducting periodic file reviews at counties and analysis of actual rates paid by counties to ensure they are using level-of-care tools to assist with setting and negotiating appropriate foster care rates.	Not applicable. The Department disagreed with this recommendation and did not implement it.
2010 Single Audit Rec. No. 88	Continue to work on identifying and implementing options for improving cost information to evaluate county administrative and case management costs in the child welfare allocation model used in the foster care system.	Not implemented. See current year Recommendation No. 50.

Report and Rec. No.	Recommendation	Disposition
2010 Single Audit Rec. No. 89	Improve controls over administrative foster care funds expended by child placement agencies (CPAs) by (a) evaluating the substance of the relationship between counties and CPAs based on OMB <i>Circular A-133</i> criteria and concluding whether CPAs should be considered vendors or subrecipients, (b) implementing requirements for audits of CPAs in accordance with the determination suggested in part (a) of the recommendation, (c) establishing procedures to review the CPA audits and follow up on any findings identified, and (d) evaluating options for reviewing the allowability and appropriateness of CPA expenditures made with child welfare funds.	Not applicable. The Department disagreed with this recommendation and did not implement it.
2010 Single Audit Rec. No. 90	Ensure that child placement agencies (CPAs) pass along the correct child maintenance payments received from county departments of human/social services to foster parents by (a) implementing routine, periodic reviews of the payments made from CPAs to foster parents to ensure that they match the payments received from counties and (b) following up on identified over- or underpayments to foster parents to determine why the incorrect payments were made and to require that counties and CPAs rectify all incorrect payments.	a. Implemented. b. Not applicable. The Department disagreed with this part of the recommendation and did not implement it.
2010 Single Audit Rec. No. 91	Strengthen controls over the -Income Energy Assistance Program, through improved training, county monitoring, and supervisory review processes, to ensure that eligibility is determined in a timely manner, that benefit amounts are calculated correctly, and that complete and accurate documentation is maintained in the case files.	a. and b. Partially implemented. The Department emphasized the areas of timely processing and accurate determination of benefit amounts through improved training, county monitoring, and supervisory review processes. It also mailed LEAP applications out to potential applicants earlier, and made enhancements to the LEAP system to improve the accuracy of eligibility determinations. However, we continued to identify errors in these areas. The Department plans to fully implement this recommendation by June 2012. c. Implemented.

(Classification of Finding: Deficiency in Internal Control.)

Report and Rec. No.	Recommendation	Disposition
2010 Single Audit Rec. No. 92	Strengthen controls over the recording of expenditures for the Low-Income Energy Assistance Program by providing additional training to accounting staff and by strengthening review over the coding of transactions by the program accountant and by the supervisor.	Implemented.
2010 Single Audit Rec. No. 93	Implement planning, tracking, and monitoring procedures to ensure compliance with all federal earmarking requirements for the Low-Income Energy Assistance Program grant.	Implemented.
2010 Single Audit Rec. No. 94	Work with the Governor's Office of Information Technology to improve the Low-Income Energy Assistance Program (LEAP) system's general computer controls by (a) generating, reviewing, and retaining application and system activity logs (i.e., audit logs) to identify and investigate anomalous activity at the application level and monitoring successful and unsuccessful log-in attempts at the Top Secret level; (b) requiring supervisors to periodically verify the accuracy and relevance of user access for the employees they supervise; (c) identifying and documenting LEAP user profiles that, when combined, provide incompatible system privileges; (d) identifying and updating the IT policies and procedures that are outdated; (e) ensuring that all users, prior to gaining access to the LEAP system, receive introductory system level training and have read and acknowledged the Department's statement of compliance; (f) encrypting all data transmissions containing sensitive data, including user credentials; and (g) documenting a business continuity plan.	<p>a. Partially implemented. The Department has implemented a process to generate a report containing activity logs. The Department has not implemented a process to review the reports. The Department plans to fully implement this part of the recommendation by October 2011.</p> <p>b. Not implemented. Most of the LEAP users are seasonal workers. The mechanisms were not in place to implement this part of the recommendation during the LEAP winter season. The Department plans to fully implement this part of the recommendation by October 2011, when the new business starts.</p> <p>c. Deferred. The Department plans to fully implement this part of the recommendation by the November 2011 implementation date.</p> <p>d. Implemented.</p> <p>e. Partially implemented. The Department has documented a training plan and a new compliance form. However, the Department has not executed the training plan or asked the users to sign the new compliance forms. The Department plans to fully implement this recommendation by September 2011.</p>

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		<p>f. Not implemented. The Department is dependent upon a hardware upgrade project to provide a secure transfer protocol. The Department plans to fully implement this part of the recommendation by November 2011.</p> <p>g. Implemented.</p> <p>(Classification of Finding: Deficiency in Internal Control.)</p>
2010 Single Audit Rec. No. 95	Further strengthen controls over the Title IV-E Adoption Assistance program by ensuring, through training and monitoring programs, that county caseworkers are aware of all federal and state eligibility requirements and are maintaining all required documentation in the case files.	Implemented.
2010 Single Audit Rec. No. 96	Strengthen controls over the Vocational Rehabilitation program by ensuring, through training and monitoring, that counselors comply with federal and state documentation requirements, maintain all required documentation in the case files, and determine eligibility within the time frames outlined in regulations.	<p>Partially implemented. The Department improved the Vocational Rehabilitation internal controls related to eligibility through training and implementing a new eligibility system. The results of our testwork, however, indicate that the Department should continue strengthening its internal controls, because we noted errors related to timely processing and case file documentation. The Department plans to fully implement this recommendation by June 30, 2012.</p> <p>(Classification of Finding: Deficiency in Internal Control.)</p>
2010 Single Audit Rec. No. 97	Continue to strengthen controls over the Child Support Enforcement program to ensure that counties enforce medical support obligations where appropriate, provide services within the required time frames, and conduct all required communication with interested parties.	Partially implemented. See current year Recommendation No. 47.
2010 Single Audit Rec. No. 98	Continue to work with the county departments of human/social services to ensure the accuracy of eligibility determinations and benefit payments for the Temporary Assistance for Needy Families/Colorado Works program. The program should strengthen	Partially implemented. The Department continues to improve the TANF/Colorado Works county monitoring process. The results of our testwork, however, indicate that the Department should continue improving this process,

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	its monitoring and reviewing of counties' case file documentation and data entry. The program should also consider ways to improve the case management process by using available resources.	because we noted errors related to data entry. The Department plans to fully implement this recommendation by August 1, 2011. (Classification of Finding: Deficiency in Internal Control.)
2010 Single Audit Rec. No. 99	Ensure that the HUD-required depository agreement is put into place with the State's financial institution for the Housing Choice Vouchers Program. Additionally, the Department should actively monitor HUD requirements to ensure its awareness of and compliance with these requirements.	Implemented.
2010 Single Audit Rec. No. 100	Improve controls over its flexplace program by (a) designating one division or manager to centrally track the Department's flexplace arrangements and costs, as well as ensuring the program functions consistently across the Department; (b) ensuring the Department of Personnel & Administration's (DPA) flexplace policy is consistently followed, including the proper use of DPA flexplace application and agreement forms; and (c) training approving officials at the division and program levels on their responsibilities for implementing flexplace policies and monitoring staff who participate in flexplace.	Not implemented. See current year Recommendation No. 49.

Report and Rec. No.	Recommendation	Disposition
2010 Single Audit Rec. No. 101	Improve its controls over the preparation of fiscal year-end exhibits submitted to the Office of the State Controller by (a) continuing to ensure that the staff who prepare the exhibits and supporting documentation receive adequate training each year on exhibit preparation; (b) continuing to conduct secondary reviews of exhibits, including in-depth, detailed reviews of all supporting documentation used to prepare the exhibits; and (c) ensuring that Department officials verify that the nature and classification of information reported on the exhibits are correct.	a. and b. Partially implemented. During Fiscal Year 2011, the Department continued to provide training to staff who prepare the exhibits and supporting documentation. The Department also continued to conduct secondary reviews of exhibits, including in-depth, detailed reviews of all supporting documentation used to prepare the exhibits. For the Fiscal Year 2011 audit, nearly all of the Department's exhibits, with the exception of the Exhibit K, did not require revisions. See current year audit Recommendation No. 46. c. Partially implemented. The nature and classification of financial information was properly reflected in all exhibits submitted by the Department, except for the information in the Exhibit K. See current year Recommendation No. 46.
2010 Single Audit Rec. No. 102	Improve controls over its federal program reporting by training program and accounting staff and supervisors on the procedures necessary to meet requirements for filing complete, accurate, and timely federal reports. This should include training supervisors on procedures for performing an appropriate review prior to submission.	Partially implemented. The Department made improvements to its overall federal reporting; however, we continued to note that in 28 reports tested, six contained errors or were not submitted timely. Specifically, we noted issues with federal reports in the following programs: Temporary Assistance for Needy Families, Child Support Enforcement, Low-Income Energy Assistance Program, and the Social Services Block Grant. The Department plans to fully implement this recommendation by June 2012.

(Classification of Finding: Deficiency in Internal Control.)

Report and Rec. No.	Recommendation	Disposition
2009 Single Audit Rec. No. 11	<p>The Division of Facilities Management should address statutory compliance issues and strengthen controls over the rental of state-owned surplus facilities by (a) evaluating the lease agreements for the two buildings leased to nonprofit organizations and either renegotiate the leases to include terms that will not result in a loss to the State as required under House Bill 08-1268 or seek statutory change to allow these arrangements to continue; (b) ensuring that expenditures for facility improvements are evaluated for capitalization requirements and capitalizing as required and making appropriate adjustments for the leasehold improvements identified during the audit that should have been capitalized; (c) instituting periodic secondary reviews of all leases of State-owned property, to ensure that they are current, documented on the approved Office of the State Architect lease agreement, clearly describe the property to be rented, and are properly authorized; (d) renegotiating any leases found after review to be inadequately documented, authorized, expired, or out of compliance; and (e) assigning rental collections to another division within the Department, such as Central Accounting, and ensuring rents are collected on time and referred to Central Collection Services as appropriate.</p>	<p>a. and b. Implemented in Fiscal Year 2010.</p> <p>c. Partially implemented. During Fiscal Year 2011, the Department instituted a biannual secondary review process over the leases of State-owned property. However, the secondary review process did not include a review of the leases to ensure they were on the approved Office of the State Architect lease agreement or if the property description was clear. The Department plans to fully implement this part of the recommendation by June 30, 2012.</p> <p>d. Partially implemented. The Department was unable to obtain approval from the Attorney General's Office for the new garage lease agreement template that was developed during Fiscal Year 2010. The Department plans to fully implement this part of the recommendation by January 2012.</p> <p>e. Implemented in Fiscal Year 2010.</p> <p>(Classification of Finding: Deficiency in Internal Control.)</p>
2009 Single Audit Rec. No. 101	<p>Continue to work with the counties to ensure that applications for SNAP/Food Assistance benefits are processed within federal and state requirements.</p>	<p>Deferred. The Department plans to fully implement this recommendation by the September 2012 implementation date.</p> <p>(Classification of Finding: Deficiency in Internal Control.)</p>

Report and Rec. No.	Recommendation	Disposition
2009 Single Audit Rec. No. 103	Improve controls over the Child Support Enforcement program by (a) ensuring that counties document all relevant information, including medical coverage information, according to federal and state regulations; (b) correcting the programming error in the Automated Child Support Enforcement System (ACSES) to ensure timely attempts to locate non-custodial parents; (c) ensuring that counties enforce medical support obligations by using the National Medical Support Notice, where appropriate; (d) ensuring that counties conduct interstate referrals within federally required timeframes; and (e) finalizing and implementing guidelines that define “diligent effort” for service of process.	a. Partially implemented. See current year Recommendation No. 47. b. Implemented in Fiscal Year 2010. c. Partially implemented. See current year Recommendation No. 47. d. Partially implemented. See current year Recommendation No. 47. e. Implemented in Fiscal Year 2010.
2009 Single Audit Rec. No. 105	Ensure that staff are aware of all federal requirements that must be met for funds transferred from the TANF program to the SSBG program.	Implemented and ongoing. The Department has substantially implemented this recommendation by developing a report within the TRAILS system to ensure that staff are aware of required reporting related to the transfer of funds from the TANF program to the SSBG program.
2009 Single Audit Rec. No. 121	Strengthen controls over travel expenditures by (a) ensuring that employees and supervisors are consistent in their compliance with existing State and Department travel policies, through continuing periodic training and enforcement; (b) recovering identified overpayments from employees; and (c) considering using its internal audit function to conduct periodic reviews to ensure compliance with State Fiscal Rules and Department policies over travel.	a. Implemented and ongoing. The Department has substantially implemented this part of the recommendation through periodic training and enforcement of state and Department travel policies. b. Implemented in Fiscal Year 2010. c. No longer applicable. The Department considered the use of using its internal audit function in its response to our Fiscal Year 2009 recommendation, but determined the vouchering unit supervisors would perform this review.

Report and Rec. No.	Recommendation	Disposition
2009 Single Audit Rec. No. 125	<p>Improve general computer controls over Trails and the Child Care Automated Tracking System (CHATS) by (a) hardening system configuration settings for Trails as recommended under separate cover; (b) promptly removing user access for terminated employees and strengthening procedures to ensure that employee termination notifications are initiated and acted upon in a timely manner; (c) requiring supervisors to annually verify the accuracy and relevance of user access for the employees they supervise; (d) identifying and documenting Trails and CHATS user profiles that, when combined, provide incompatible system privileges; and (e) implementing password parameters that comply with State Cyber Security Policies.</p>	<p>a. Implemented</p> <p>b.- d. Partially implemented. This part of the recommendation is implemented for the TRAILS system. The Department did not implement this part of the recommendation for CHATS due to resource constraints. The Department plans to fully implement this part of the recommendation by June 2012.</p> <p>(Classification of Finding: Deficiency in Internal Control.)</p>
2009 Single Audit Rec. No. 126	<p>The Division for Developmental Disabilities should improve controls to ensure service plan documentation is sufficient to support the service request and subsequent payments. Specifically, the Department should work with the Department of Health Care Policy and Financing to (a) develop standardized guidelines for documenting the frequency and duration of services in service plans to support service requests and payments; (b) implement additional edits in the BUS system requiring that CCBs enter service frequency information before exiting the service plan document, and automating the calculation of total service units approved; and (c) eliminate duplicate data entry of service requests in the CCMS and BUS systems by automatically populating the service request in CCMS from the service plan information contained in the BUS system.</p>	<p>a. Implemented in Fiscal Year 2010.</p> <p>b. Implemented.</p> <p>c. Not implemented. See current year Recommendation No. 37.</p>

Report and Rec. No.	Recommendation	Disposition
2009 Single Audit Rec. No. 127	The Division for Developmental Disabilities should improve its processes for selecting HCBS-DD service plans for review to ensure clients receive only the services necessary, in amounts sufficient to address their needs. Specifically, the Department should (a) ensure that criteria used for selecting service plans for review are documented, based on best practices in service provision, and are set at levels that will effectively identify high-risk or high-cost services for review; (b) develop risk- and sample-based review processes that will provide better coverage of the universe of requests and reduce the predictability of the service request review and approval process; and (c) automate the flagging of service requests for review to eliminate errors in the manual selection process.	Implemented.
2009 Single Audit Rec. No. 128	The Division for Developmental Disabilities should improve its processes for reviewing service requests to ensure that an adequate basis exists for its approval and denial decisions and that clients are treated equitably. Specifically, the Department should (a) establish a standardized process, including a checklist or other review protocol for reviewers to follow, for conducting and documenting reviews and for clearly communicating reasons for service denials to CCBs; (b) implement an automated mechanism to track data on the number of reviews conducted, the number of and reasons for denials and reductions in service, and the number of service requests that are re-submitted and re-reviewed; (c) reassess and revise job descriptions and qualification requirements for service request reviewers to ensure that individuals performing reviews are qualified and authorized to make approval and denial decisions; and (d) develop a process for supervisory review of service request reviews.	<p>a. Implemented.</p> <p>b. Partially implemented. The Department implemented a data tracking mechanism in May 2011 and will begin utilizing the information from the tracking system in September 2011; therefore, the Department plans to fully implement this part of the recommendation in September 2011.</p> <p>c. Implemented in Fiscal Year 2010.</p> <p>d. Implemented.</p> <p>(Classification of Finding: Deficiency in Internal Control.)</p>

Report and Rec. No.	Recommendation	Disposition
2009 Single Audit Rec. No. 129	The Division for Developmental Disabilities should develop and implement policies and procedures for a post-payment review system to ensure that payments for HCBS-DD waiver services are appropriate, allowable, and provided by qualified providers. Specifically, the Department should (a) develop a risk-based post-payment review process that incorporates a sampling approach to review claims paid; (b) use automated tools to identify payments made for unallowable services or non-approved providers; and (c) revise billing policies and procedures as necessary based on patterns of errors identified during post-payment review.	Implemented.
2009 Single Audit Rec. No. 132	The Division for Developmental Disabilities should establish mechanisms for monitoring the implementation and operation of appropriate fiscal controls to ensure accountability for services and payments. Specifically, the Department should (a) develop and issue a comprehensive, written policy and procedures manual for CCBs and update the manual on a routine basis; (b) provide training on the policy and procedures manual to the CCBs; and (c) establish a comprehensive system of ongoing monitoring and evaluation of payment controls as discussed above.	<p>a. Partially Implemented. The Department has developed policies and procedures for fiscal controls to ensure accountability for services and payments, but has not completed a comprehensive written policy and procedure manual; therefore, the Department plans to fully implement this part of the recommendation by June 2012.</p> <p>b. Partially Implemented. The Department has conducted training on the policies and procedures that have been established to date and will conduct additional training on the comprehensive manual once it is completed; therefore, the Department plans to fully implement this part of the recommendation by June 2012.</p> <p>c. Implemented.</p> <p>(Classification of Finding: Deficiency in Internal Control.)</p>

Report and Rec. No.	Recommendation	Disposition
2008 Single Audit Rec. No. 16	<p>Strengthen controls over the Colorado Electronic Benefits Transfer (EBT) system by (a) developing a plan with established project milestones for implementing all User Control Considerations contained in the SAS 70 Report of JP Morgan's EBT transaction processing; (b) working with JP Morgan to ensure EBT system password parameters comply with State Cyber Security Policies and Department requirements; (c) ensuring that only authorized EBT security administrators have the ability to add new users and that EBT users are only added after receipt of an authorized access request form; (d) updating Department procedures to require counties to immediately notify the EBT security administration group of all terminations and transfers; (e) performing periodic reviews of EBT users, in conjunction with the counties, to ensure terminated users are identified and access levels for current employees remain appropriate; (f) working with JP Morgan to identify and correct problems with its automated control for suspending inactive user accounts; and (g) working with JP Morgan to segregate the recipient eligibility and EBT card authorization and issuance functions at the 25 counties identified in the report.</p>	<p>a. Implemented in Fiscal Year 2009. b. Not implemented. The Department did not implement this part of the recommendation due to resource constraints. The Department plans to fully implement this part of the recommendation by October 2012. c. Implemented in Fiscal Year 2009. d. Implemented in Fiscal Year 2009. e. Not implemented. The Department did not implement this part of the recommendation due to resource constraints. The Department plans to fully implement this part of the recommendation by October 2012. f. Implemented in Fiscal Year 2009. g. Implemented in Fiscal Year 2009.</p> <p>(Classification of Finding: Deficiency in Internal Control.)</p>
2008 Single Audit Rec. No. 91	<p>The Department of Health Care Policy and Financing and Department of Human Services should improve controls over CBMS user access by (a) identifying and documenting CBMS user profiles that, when combined, provide incompatible system privileges; (b) communicating the list of incompatible CBMS user profiles to the appropriate staff; (c) reviewing existing CBMS users and removing all unnecessary incompatible profiles; (d) implementing a process to periodically review and certify the appropriateness of CBMS user access levels; and (e) reviewing those IT staff with update access to CBMS production data to determine if such access is necessary.</p>	Implemented.

Report and Rec. No.	Recommendation	Disposition
2008 Single Audit Rec. No. 94	Improve the accuracy and completeness of eligibility determinations for the Colorado Child Care Assistance Program (CCCAP) made by county departments of human/social services by (a) clarifying to the counties that three months of income documentation are necessary to verify irregular income for CCCAP applicants, (b) ensuring that counties maintain complete documentation to support income and parental fee calculations, (c) developing a standard income and parent fee calculation form to be used by counties and providing training to implement the tool, (d) strengthening the Department's and counties' monitoring and supervisory review systems as outlined in Recommendation No. 97 in the 2008 report, and (e) implementing a rule requiring counties to verify county residency for CCCAP applicants.	a. – c. Implemented. d. Partially implemented. The Division of Child Care has staffed two new positions that are responsible for monitoring county administration of CCCAP. However, the Department has not yet implemented its compliance/monitoring plan that the two staff will use for monitoring counties on an ongoing basis. The Department expects to routinely monitor counties under this plan beginning in November 2011. See also current year Recommendation No. 48. e. Implemented in Fiscal Year 2009.
2008 Single Audit Rec. No. 97	Ensure that county departments of human/social services do not pay the Colorado Child Care Assistance Program (CCCAP) providers higher rates than those charged to private-pay customers by (a) working with the counties to develop policies and procedures for periodically checking whether providers are charging counties higher rates than the providers charge private-pay customers and monitoring implementation of these procedures and (b) requiring those counties identified to follow up with the providers at risk of receiving overpayments to determine if recoveries should be made from the providers.	Implemented.

Report and Rec. No.	Recommendation	Disposition
2008 Single Audit Rec. No. 100	Improve controls over county slot contracts under the Colorado Child Care Assistance Program by (a) considering revising its method for measuring slot usage to better reflect the reasonableness of the amount of care being provided, (b) establishing methods to ensure that county departments of human/social services can pay providers multiple slot rates until and after the Child Care Automated Tracking System (CHATS) is replaced, and (c) consistently following current Department policy to review and approve county slot contracts to verify that the rates meet federal and state requirements for reasonableness and do not exceed providers' private-pay rates.	Implemented.
2007 Single Audit Rec. No. 95	Improve its oversight of the foster parent certification process by (a) requiring county departments of human/social services and child placement agencies to conduct periodic (e.g., annual) desk audits of their certified foster parents to ensure that the parents meet all applicable requirements and that their qualifications are documented in their files, (b) developing and applying sanctions when the Department finds discrepancies between county and child placement agency (CPA) attestations and actual foster parent qualifications, (c) requiring that county departments of human/social services provide Family Service Plan information to child placement agencies with which they have placed children and ensuring that county-certified foster parents also receive Family Service Plan information, and (d) working with county departments of human/social services to develop a solution for providing relevant child information to foster parents without violating confidentiality requirements.	<p>a. Implemented.</p> <p>b. Implemented.</p> <p>c. Implemented in Fiscal Year 2009.</p> <p>d. Partially implemented. The Department plans to develop a child-specific report in TRAILS, its child welfare database, which can be given to foster parents. The Department did not provide an updated implementation date for completing the development of this report in TRAILS. We will perform testwork in this area during our Fiscal Year 2012 audit.</p> <p>(Classification of Finding: Deficiency in Internal Control.)</p>

Report and Rec. No.	Recommendation	Disposition
2007 Single Audit Rec. No. 100	Increase monitoring and oversight of Core Services programs provided by county departments of human/social services to ensure counties provide these services only to families with children at risk of out-of-home placement. Specifically, the Department should (a) implement procedures to review samples of county files during on-site visits to verify that counties are only providing Core Services to children and families that meet the imminent risk criteria; (b) develop written policies to impose fiscal sanctions and/or require repayment of funds from county departments of human/social services for cases in which Core Services eligibility has not been adequately documented; and (c) provide training and technical assistance to the counties to ensure that counties understand how to document eligibility for Core Services and that counties are aware of available Department sanctions if documentation is not sufficient.	Implemented.
2007 Single Audit Rec. No. 101	Improve accountability for child welfare expenditures and foster care rates to ensure funds are used cost-effectively by (a) analyzing the foster care rates being paid to providers, including county-certified providers, against provider costs and benchmark information on a periodic (e.g., annual) basis to determine if the rates being paid by county departments of human/social services are reasonable; (b) revising the formula for setting base administrative maintenance, administrative services, and child maintenance rates for child placement agencies and group homes and ensuring costs allocated to each component are accurate; (c) improving supervision and oversight of the counties' rate-setting and negotiating process by ensuring that counties submit documentation on their rate-setting practices, setting and implementing standards for reviewing county rate negotiation methodologies and rate levels, and following up to make sure that counties do not use their new rate negotiation methodologies until the Department determines that the new	<p>a. Not implemented. The Department plans to fully implement this part of the recommendation in March 2012.</p> <p>b. and c. Implemented in Fiscal Year 2009.</p> <p>d. Partially implemented. The Department developed a Request for Proposal (RFP) to identify alternative rate-setting methodologies. The RFP did not go to bid because of budget issues. The Department did not provide an updated implementation date for this part of the recommendation. We will follow up on the progress for this recommendation during our Fiscal Year 2012 audit.</p> <p>(Classification of Finding: Deficiency in Internal Control.)</p>

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methodologies are acceptable; and (d) identifying and considering implementing alternative rate-setting methodologies that rely on objective cost data, such as benchmarks on child care and administrative costs, to pay for foster care services.

2007 Single Audit
Rec. No. 104

Ensure it is claiming Title IV-E–eligible reimbursements for foster care appropriately by (a) contacting the U.S. Department of Health and Human Services (DHHS) to determine whether all case management costs qualify for federal reimbursement and should be included as part of administrative maintenance costs; (b) ensuring Department staff and county departments of human/social services record and classify case management services in accordance with the direction provided by DHHS in Part (a); (c) implementing procedures for verifying that counties are entering rate information into Trails accurately, including bed reservation rates, and for ensuring that payments to counties reflect adjustments for any federal funds claimed incorrectly for reimbursement under Title IV-E; and (d) reviewing the incorrect payment allocations identified during our audit, requiring the affected counties to pay back any federal funds that did not qualify for Title IV-E reimbursement and making appropriate adjustments on reports to the federal government.

Implemented.

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Department of Labor and Employment

2010 Single Audit Rec. No. 25	Ensure the accuracy of the Unemployment Insurance Liability Account and timely employer refunds by (a) developing and documenting a methodology that uses the results of Department audits of employer refund balances to assess the accuracy of the recorded year-end liability balance and conclude on the accuracy of the COFRS balance based on the results of the detailed account evaluations performed during the year, (b) continuing the process started in Fiscal Year 2009 of evaluating the accuracy of the existing liability to employers for the overpayment of Unemployment Insurance taxes, (c) developing a plan to work with the Governor's Office of Information Technology to make system changes to Colorado Automated Tax System (CATS) for posting real-time data into CATS, and (d) developing a plan to work with the Governor's Office of Information Technology to make system changes to CATS to design an automated electronic interface between CATS and COFRS.	Implemented.
2010 Single Audit Rec. No. 26	Improve controls over cash management to ensure state funds are reimbursed in a timely manner by (a) establishing written procedures for performing Unemployment Insurance (UI) cash draw downs that include procedures for transferring garnished UI benefits to the Department of Human Services and (b) performing a detailed review over the benefit payments spreadsheet supporting the UI cash draw amounts.	Implemented.

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2010 Single Audit
Rec. No. 27

Improve information technology controls over the Colorado Unemployment Benefits System (CUBS) and the Colorado Automated Tax System (CATS) by (a) developing, documenting, and implementing a user access management process, including procedures for periodically producing and reviewing a list of current system users; (b) developing and implementing a written procedure for granting user access to CUBS and CATS; (c) generating and reviewing application activity logs (i.e., audit logs) to identify and investigate anomalous activity; (d) increasing the activities of the internal fraud staff by having them regularly review CUBS and CATS transactions for anomalous activity; (e) developing written configuration management and change control policies and procedures, including procedures for handling emergency changes; and (f) implementing an annual security awareness program that addresses topics relevant to CUBS and CATS and the data they contain and process.

a. Partially implemented. The Department completed a user listing and a sample review of users for both CUBS and CATS. However, the Department has not implemented a process to periodically review user access. The Department plans to fully implement this part of the recommendation by June 2012.

b. Partially implemented. The Department has completed documentation on user access roles for both CUBS and CATS. However, the Department has not implemented a procedure to document and retain user access authorization and segregation of duties rules for both CUBS and CATS. The Department plans to fully implement this part of the recommendation by June 2012.

c. Not implemented. The Department has not completed a process to detect, log, and review anomalous activity for CUBS and CATS. The Department plans to fully implement this part of the recommendation by June 2012.

d. Partially implemented. The Department has made some progress in implementing this part of the recommendation for CUBS, but it has not fully implemented this part of the recommendation for CATS. The Department plans to fully implement this part of the recommendation by June 2012.

e. Partially implemented. The Department has initiated the change management documentation for both CUBS and CATS. However, the current documentation is not comprehensive and does not include procedures around emergency changes, code back-out procedures, and user roles and responsibilities. The Department plans to fully implement this part of the recommendation by June 2012.

f. Implemented.

(Classification of Finding: Deficiency in Internal Control.)

Report and Rec. No.	Recommendation	Disposition
2010 Single Audit Rec. No. 103	Ensure compliance with federal Benefit Accuracy Measurement (BAM) regulations for the Unemployment Insurance program by (a) completing the number of reviews required by the U.S. Department of Labor (b) ensuring reviews contain documentation of an adequate supervisory review, and (c) assessing its current demands on BAM staff at the beginning of 2011 and contacting the U.S. Department of Labor if additional assistance is deemed necessary.	Implemented.
2010 Single Audit Rec. No. 104	Improve controls over federal reporting by (a) instituting a secondary review and approval process to ensure amounts recorded on reports to the U.S. Department of Labor are accurately reported and supported by source documentation, (b) implementing system corrections within the Colorado Unemployment Benefits System to correct the carry-forward balances in the Employment and Training Administration (ETA) 227 report, and (c) establishing and implementing procedures to maintain supporting documentation used in preparing the ETA 581 reports as required by federal requirements.	Implemented.
2010 Single Audit Rec. No. 105	Improve controls over reporting federal expenditures and the preparation of the Exhibit K by (a) developing formal, written procedures for preparing the Exhibit K and maintaining supporting documentation and (b) completing and documenting the Exhibit K grant/ program component reviews and lead supervisory reviews prior to the Exhibit K submission.	Implemented.

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2009 Single Audit
Rec. No. 25

Improve Information Technology controls over the Colorado Unemployment Benefits System (CUBS) and the Colorado Automated Tax System (CATS) by (a) developing, documenting, and implementing a user access management process, including procedures for periodically producing and reviewing a list of current system users; (b) developing and implementing a written procedure for granting user access to CUBS and CATS; (c) generating and reviewing application activity logs (i.e., audit logs) to identify and investigate anomalous activity; (d) increasing the activities of the internal fraud staff by having them regularly review CUBS and CATS transactions for anomalous activity; (e) developing written configuration management and change control policies and procedures, including procedures for handling emergency changes; and (f) implementing an annual security awareness program that addresses topics relevant to CUBS and CATS and the data they contain and process.

a. Partially implemented. The Department completed a user listing and a sample review of users for both CUBS and CATS. The Department has not implemented a process to periodically review user access. The Department plans to fully implement this part of the recommendation by June 2012.

b. Partially implemented. The Department has completed documentation on user access roles for both CUBS and CATS. The Department has not implemented a procedure to document and retain user access authorization and segregation of duties rules for both CUBS and CATS. The Department plans to fully implement this part of the recommendation by June 2012.

c. Not implemented. The Department has not completed a process to detect, log, and review anomalous activity for CUBS and CATS. The Department plans to fully implement this part of the recommendation by June 2012.

d. Partially implemented. The Department has not implemented this part of the recommendation for CATS. The Department has made some progress in implementing this part of the recommendation for CUBS. The Department plans to fully implement this part of the recommendation by June 2012.

e. Partially implemented. The Department has initiated the change management documentation for both CUBS and CATS. The current documentation is not comprehensive and does not include procedures around emergency changes, code back-out procedures, and user roles and responsibilities. The Department plans to fully implement this part of the recommendation by June 2012.

f. Implemented.

(Classification of Finding: Deficiency in Internal Control.)

Report and Rec. No.	Recommendation	Disposition
Department of Law		
2009 Single Audit Rec. No. 26	Strengthen its controls over the processing of revenue transactions by ensuring that staff are adequately trained on accounting policies, that revenue transactions are reviewed and deposited in a timely manner, and that all State Fiscal Rules and requirements regarding revenue are followed.	Implemented.
Department of Military and Veterans Affairs		
2008 Single Audit Rec. No. 23	Continue to improve controls over the preparation of the Exhibit K by (a) ensuring that staff preparing exhibits are adequately trained, annually, on Exhibit K preparation requirements and (b) implementing a secondary review over exhibits that includes a detailed review of all supporting documentation used to prepare the exhibits.	Implemented.
Department of Natural Resources		
2010 Single Audit Rec. No. 28	Ensure that its accounting and purchasing sections have adequate controls and enforce Department policies and procedures over procurement cards to mitigate the risk of misappropriation of Department assets.	Implemented.
2010 Single Audit Rec. No. 29	The Department of Natural Resources and the Colorado State Land Board should improve the accuracy of financial information on COFRS by performing detailed analyses of balance sheet accounts on a quarterly basis.	Implemented.
2010 Single Audit Rec. No. 30	Work with the Division of Wildlife to improve controls over the recording of capital assets on COFRS by performing a thorough review of all journal vouchers recording capital assets, including donated property easements and related support, to ensure that amounts posted are correct.	Implemented.

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Disposition

Department of Personnel & Administration

2010 Single Audit
Rec. No. 31

Work with the Governor's Office of Information Technology to improve the Colorado Unemployment Benefits System (CUBS) general computer controls by (a) promptly implementing a strong password that complies with State Cyber Security Policies; (b) reviewing all CUBS' users IDs and ensuring that each ID is associated with an identified and documented owner; (c) modifying CUBS' security configurations to lock users out of the system after three failed log-in attempts and lock the user's session after 15 minutes of inactivity; (d) ensuring that users submit user access request forms that are authorized by the appropriate supervisor; (e) requiring supervisors to periodically verify the accuracy and relevance of user access for the employees they supervise; (f) generating, reviewing, and retaining application activity logs (i.e., audit logs) to identify and investigate anomalous activity and successful and unsuccessful log-in attempts; (g) generating and implementing a log-in banner for CUBS; (h) documenting a disaster recovery plan that incorporates all components as listed in State Cyber Security Policies; (i) ensuring that the hardware required to restore CUBS is in place or can be provided through a contractor within the recovery time period specified by CUBS' business owner; (j) hardening system configuration settings for CUBS, as recommended under separate cover; and (k) reviewing and updating the existing contract with the Columbia Ultimate Solutions company, the owners of CUBS, to require the company's compliance with State Cyber Security Policies.

- a. Implemented.
- b. Implemented.
- c. Implemented.
- d. Implemented.
- e. Deferred. The Department plans to fully implement this part of the recommendation by the July 2011 implementation date.
- f. Partially implemented. The system limitations prevent the Department from obtaining adequate information needed to investigate anomalous activity and login attempts. The Department plans to address this requirement when a replacement system is purchased. The Department plans to submit a budget request to replace CUBS in Fiscal Year 2013. The Department expects to receive a decision related to the budget request in May 2012.
- g. Implemented.
- h. Not implemented. The Department is working to move the application to a new solution managed by the Governor's Office of Information Technology (OIT). The Department reports that it will not be able to document the Disaster Recovery Plan before the move. The Department plans to fully implement this part of the recommendation by November 2011.
- i. Not implemented. The Department is working to move the application to a new solution managed by OIT. The Department reports that it cannot develop a restoration solution with OIT until after the move. The Department plans to fully implement this part of the recommendation by November 2011.
- j. Not implemented. The Department is working to move the application to a new solution managed by OIT. The Department reports that it cannot harden system configuration settings until after the move. The Department

Report and Rec. No.	Recommendation	Disposition
2009 Single Audit Rec. No. 28	Improve its internal controls over capital assets by (a) ensuring that useful lives are accurately applied when calculating the accounting gain or loss on the disposal of vehicles, (b) investigating and resolving differences identified during the reconciliation process to ensure that Colorado Automotive Reporting System and the State's accounting system, COFRS data are accurate and that necessary adjustments are made, and (c) ensuring that vehicle sale losses and depreciation expense are accurately recorded in COFRS.	<p>plans to fully implement this part of the recommendation by January 2012.</p> <p>k. Deferred. The Department plans to fully implement this part of the recommendation by the July 2011 implementation date.</p> <p>(Classification of Finding: Deficiency in Internal Control.)</p>
2009 Single Audit Rec. No. 30	Improve its internal controls over payroll by (a) strengthening its secondary review process over the monthly payroll reconciliations to include a comparison of data to supporting documentation and (b) making adjustments to employee pay as necessary to address over-and underpayments noted in the audit.	<p>a. and c. Implemented and ongoing. The Department has substantially implemented these parts of the recommendation. We determined, based on our Fiscal Year 2011 audit testwork performed on a selection of vehicles' useful lives, that the Department accurately applied the vehicles' useful lives in subsequent years for all vehicles, including those vehicles purchased prior to Fiscal Year 2005.</p> <p>b. Not implemented. See current year audit Recommendation No. 13.</p> <p>Implemented.</p>
2009 Single Audit Rec. No. 32	Strengthen overall accounting controls by (a) developing written procedures to ensure that all accounting functions are appropriately performed, such as calculation and preparation of account balance reconciliations and significant adjustments; (b) ensuring that adequate supervisory reviews are in place and documented for all accounting functions; and (c) providing additional training to staff, as necessary.	<p>a. Implemented in Fiscal Year 2010.</p> <p>b. Partially implemented. See current year Recommendation No. 12.</p> <p>c. Implemented in Fiscal Year 2010.</p> <p>(Classification of Finding: Deficiency in Internal Control.)</p>

Report and Rec. No.	Recommendation	Disposition
2008 Single Audit Rec. No. 38	Strengthen its oversight of the Colorado Personnel Payroll System (CPPS) user access controls by (a) immediately disabling CPPS user IDs belonging to terminated employees, (b) removing unnecessary generic and duplicate CPPS user IDs and implementing security policies specifying when such user IDs are appropriate, (c) working with the Governor's Office of Information Technology to ensure CPPS password parameters comply with State Cyber Security Policies, and (d) implementing existing controls regarding the segregation of personnel and payroll functions in CPPS.	Implemented.
2006 Single Audit Rec. No. 25	Improve controls over the Benefitsolver system by (a) requiring agency Benefitsolver administrators and their back-ups to attend training that includes training on requirements for the synchronization of employee data between CPPS and Benefitsolver, as well as the validation of employee and dependent data entered into Benefitsolver; (b) continuing to conduct monthly reconciliations of CPPS and Benefitsolver data and making adjustments to employee pay, as appropriate; (c) exploring ways to automate the synchronization of employee termination information in CPPS and Benefitsolver system; and (d) conducting insurability and eligibility audits on a regular basis.	Implemented.
Department of Public Health and Environment		
2010 Single Audit Rec. No. 106	Improve controls over the Investigations and Technical Assistance program by ensuring compliance with federal debarment and suspension requirements for all entities from which goods are purchased and maintaining documentation to support that verification procedures were performed.	Implemented.

Report and Rec. No.	Recommendation	Disposition
2007 Single Audit Rec. No. 117	Work to improve the prioritization and timeliness of nursing facility complaint investigations by (a) reviewing and updating the point schedules programmed in the Complaint Priority Assessment System to ensure the proper prioritization of nursing home complaints in accordance with current standards, practices, and relevant decision criteria; (b) establishing clear and consistent time frames within which each complaint investigation at a given priority level should begin; and (c) reviewing reports of complaints data on a routine basis to determine if nursing home complaint investigation time frames are being met, and take action as appropriate.	Implemented.
Department of Revenue		
2010 Single Audit Rec. No. 32	Strengthen controls over EFT payments by reinstating the reconciliation between the Department's internal revenue accounting systems and COFRS.	Implemented.
2010 Single Audit Rec. No. 33	Strengthen its internal controls over the processing of severance tax returns by ensuring that reviews by staff are conducted as required by Department policy and procedures, reviews are thorough and accurate, and all errors identified during reviews are properly addressed.	Not implemented. See current year Recommendation No. 18.
2010 Single Audit Rec. No. 34	Improve controls over income tax refunds by (a) ensuring that staff follow current policies over the processing of tax returns and (b) strengthening the manual review process and correcting system edits over the processing of income tax returns to ensure accuracy.	Implemented.
2010 Single Audit Rec. No. 35	Improve controls over the accuracy and completeness of tax receipts and revenue recorded on state systems by ensuring that the Department's quality assurance procedures are operating as intended.	Implemented.

Report and Rec. No.	Recommendation	Disposition
2010 Single Audit Rec. No. 36	Work with the Governor's Office of Information Technology to improve the Revenue Accounting System system's general computer controls by (a) requiring supervisors to periodically verify the accuracy and relevance of user access for the employees they supervise and by linking the human resources and user access management functions to ensure that access for terminated users is removed in a timely manner; (b) reviewing and retaining application activity logs (i.e., audit logs) to identify and investigate anomalous activity and inappropriate attempts to access the system; and (c) implementing consistent user access management procedures to ensure that, prior to gaining access to the relevant information systems, a user's access request forms are authorized, users sign the Department's statement of compliance forms, and the access request forms are retained for the time frame required by State Cyber Security Policies.	<p>a. Deferred. The Department plans to fully implement this part of the recommendation by the July 2011 implementation date.</p> <p>b. Deferred. The Department plans to fully implement this part of the recommendation by the July 2011 implementation date. See also current year Recommendation No. 2.</p> <p>c. Implemented.</p> <p>(Classification of Finding: Deficiency in Internal Control.)</p>
2010 Single Audit Rec. No. 37	Work with the Governor's Office of Information Technology to improve the Automated Accounts Receivable and Audit Processing system's general computer controls by (a) requiring supervisors to periodically verify the accuracy and relevance of user access for the employees they supervise and linking the human resources and user access management functions to ensure that the access of terminated users is removed in a timely manner; (b) reviewing and retaining application activity logs (i.e., audit logs) to identify and investigate anomalous activity and access violation attempts; (c) implementing consistent user access management procedures to ensure that all users, prior to gaining access to the system, are authorized to access the system and have signed the Department's statement of compliance; and (d) retaining user access documentation, including the access request form and statement of compliance, for the time period specified by State Cyber Security Policies.	<p>a. Deferred. The Department plans to fully implement this part of the recommendation by the July 2011 implementation date.</p> <p>b. Deferred. The Department plans to fully implement this part of the recommendation by the July 2011 implementation date.</p> <p>c. Implemented.</p> <p>d. Implemented.</p> <p>(Classification of Finding: Deficiency in Internal Control.)</p>

Report and Rec. No.	Recommendation	Disposition
2010 Single Audit Rec. No. 38	Work with the Governor's Office of Information Technology to improve GenTax's general computer controls by (a) reviewing audit rules on a periodic basis to ensure that logging meets federal and state requirements; (b) hardening system configuration settings for GenTax, as recommended under separate cover; and (c) documenting a disaster recovery plan that incorporates all components listed in State Cyber Security Policies and testing the plan on a regular basis.	<p>a. Deferred. The Department plans to fully implement this part of the recommendation by the July 2011 implementation date.</p> <p>b. Deferred. The Department plans to fully implement this part of the recommendation by the July 2011 implementation date.</p> <p>c. Deferred. The Department plans to fully implement this part of the recommendation by the August 2011 implementation date.</p> <p>(Classification of Finding: Deficiency in Internal Control.)</p>
2010 Single Audit Rec. No. 39	Work with the Governor's Office of Information Technology to improve the Colorado State Titling and Registration System's (CSTARS) general computer controls by (a) implementing strong password parameters at the application level that comply with State Cyber Security Policies; (b) reviewing user access management procedures to ensure that access is commensurate with users' job responsibilities and user access request forms are maintained for the time period specified by State Cyber Security Policies; (c) establishing policies and procedures to provide guidance to county users regarding their roles and responsibilities pertaining to CSTARS. Specifically, the Department should establish a procedure to ensure that terminated users are removed in a timely manner, users' access reflects their job responsibilities, and users are required to acknowledge the Department's policies and procedures prior to gaining access to CSTARS; (d) generating, reviewing, and retaining system activity logs to identify and investigate anomalous activity, successful and unsuccessful log-in attempts, and attempts to access the system by unauthorized users; (e) generating and implementing a log-in banner for the CSTARS application; and (f) hardening system configuration settings for CSTARS.	<p>a. Deferred. The Department plans to fully implement this part of the recommendation by the July 2011 implementation date.</p> <p>b. Deferred. The Department plans to fully implement this part of the recommendation by the July 2011 implementation date.</p> <p>c. Not implemented. The Department plans to fully implement this part of the recommendation by the November 30, 2011, implementation date.</p> <p>d. Deferred. The Department plans to fully implement this part of the recommendation by the January 2012 implementation date.</p> <p>e. Implemented.</p> <p>f. Deferred. The Department plans to fully implement this part of the recommendation by the January 2012 implementation date.</p> <p>(Classification of Finding: Deficiency in Internal Control.)</p>

Report and Rec. No.	Recommendation	Disposition
2010 Single Audit Rec. No. 40	Ensure that procurement card program guidelines adequately address required reviews of signatures and that staff follow all procurement card program guidelines.	Not Implemented. The Department is still in the process of updating its procurement card guidelines. Additionally, we continued to find instances in which employees' and supervisors' signatures were missing on the Statements of Account forms. The Department plans to fully implement this recommendation by June 2012. (Classification of Finding: Deficiency in Internal Control.)
2010 Single Audit Rec. No. 41	Require all employees, regardless of status, to acknowledge that they have an understanding of Department policies regarding performance and conduct by signing Statements of Understanding. The Department should also improve the procedures over the preparation of the tracking spreadsheet to ensure that all employees are included on the tracking spreadsheet.	Implemented.
2010 Single Audit Rec. No. 42	Strengthen controls over travel expenditures by (a) providing training to staff and supervisors on State Fiscal Rules and policies related to travel and (b) ensuring that travel expense reimbursement forms are appropriately reviewed for accuracy and completeness, including ensuring the per diem rates are correct, prior to approval.	a.Implemented. b. Not implemented. We continued to find errors related to the Department's processing of travel expense reimbursements. The Department plans to fully implement the recommendation by December 2011. (Classification of Finding: Deficiency in Internal Control.)
2010 Single Audit Rec. No. 43	Strengthen controls over the security of tax warrants by ensuring that its new tax information system is designed to allow the internal transfer of funds for the collection of costs associated with county and special district taxes.	Implemented.

Report and Rec. No.	Recommendation	Disposition
2009 Single Audit Rec. No. 38	Improve controls over the processing of business tax refunds by (a) developing written policies and procedures to address the computation of interest and reimbursement of interest and penalty overpayments, (b) strengthening its existing supervisory review process to ensure that refund errors are identified and corrected, and (c) ensuring that staff are adequately trained on existing business tax policies and procedures.	Implemented.
2009 Single Audit Rec. No. 39	Improve controls over refunds of estimated taxes by (a) adopting formal, written procedures for the secondary refunds review process and (b) assigning specific staff responsibility for the review and training them on the review procedures.	a. Deferred. The Department plans to fully implement this recommendation by the July 2011 implementation date. b. Implemented. (Classification of Finding: Deficiency in Internal Control.)
2009 Single Audit Rec. No. 44	Strengthen controls over the security of tax warrants by ensuring that its new tax information system is designed to allow the internal transfer of funds for the collection of costs associated with county and special district taxes.	Implemented.
2009 Single Audit Rec. No. 45	Improve controls over taxpayer accounts by instituting a secondary review and approval process over modifications of taxpayer information within the individual income and business tax systems.	Implemented.

**Report and
Rec. No.**

Recommendation

Disposition

2008 Single Audit
Rec. No. 43

Improve internal controls over cash receipts, Motor Vehicle payments, and confidential data by (a) establishing a tracking process for the transfer of Motor Vehicle payments and other confidential documents between the Sherman Street Annex and the Pierce Street office which includes requiring multiple employee signoffs at each location and requiring that all bags transferred between locations be locked until they reach their destination; (b) implementing policies limiting the amount of cash that can be maintained in cashier drawers at driver's license offices, requiring a more timely collection of daily Motor Vehicle payments by an armored vehicle, and prohibiting driver's license staff from counting cash receipts at publicly accessible counters; (c) ensuring existing policies regarding physical access controls over secured areas and cash receipt drawers are followed; and (d) adding additional security at the driver's license offices, including locked safes and security cameras in offices where cash receipts are kept.

a. Not applicable. The Department disagreed with this part of the recommendation and did not implement it.
b. and c. Implemented in Fiscal Year 2009.
d. Partially Implemented. The Department purchased safes at four driver's license offices. The Department indicates that lack of funding is an issue with purchasing safes and installing security cameras in all offices where cash receipts are kept. The Department plans to fully implement this recommendation when funding becomes available.

(Classification of Finding: Deficiency in Internal Control.)

Report and Rec. No.	Recommendation	Disposition
2008 Single Audit Rec. No. 44	<p>Strengthen its information systems controls over the Income Tax, Revenue Accounting, and Severance Tax Systems related to network configuration and management, application development and change management, and user access management by (a) immediately addressing the network and configuration management issues we identified in the audit and provided to the Department under separate cover; (b) developing and implementing a formalized application development and change management process for its mainframe-based applications; (c) performing regression and user acceptance testing on changes to source code prior to moving the code into production; (d) identifying the production libraries containing the source code for the mainframe-based applications and ensuring access to those libraries is limited; (e) requiring management to perform a periodic review of source code changes to ensure that only authorized and appropriate changes are implemented into production; and (f) developing and implementing a formalized user access management program, including periodically producing and reviewing a list of current system users and linking the human resources and user access management functions.</p>	<p>a. Implemented in Fiscal Year 2009. b. Implemented. c. Partially implemented. This part of the recommendation is implemented for the Income Tax and Severance Tax Systems. For the remaining tax types on the Revenue Accounting System (RAS), it is now the responsibility of the Governor's Office of Information Technology to ensure that RAS management has the opportunity to perform periodic reviews of source code changes. See current year Recommendation No. 2. d. Implemented. e. Partially implemented. This part of the recommendation is implemented for the Income Tax and Severance Tax Systems. For the remaining tax types on RAS it is now the responsibility of the Governor's Office of Information Technology to ensure that RAS management has the opportunity to perform periodic reviews of source code changes. See current year Recommendation No. 2. f. Deferred. The Department plans to fully implement this part of the recommendation by the August 2012 implementation date.</p>
2008 Single Audit Rec. No. 48	<p>Improve controls over the preparation of fiscal year-end exhibits submitted to the Office of the State Controller by strengthening its review process over exhibits to include an in-depth, detailed review of all supporting documentation used to prepare the exhibits.</p>	<p>(Classification of Finding: Deficiency in Internal Control.)</p> <p>Implemented and ongoing. The Department has incorporated a review process over exhibits and has made improvements over exhibit preparation from prior years. The Department should continue to ensure that exhibits submitted to the Office of the State Controller are accurate.</p> <p>(Classification of Finding: Deficiency in Internal Control.)</p>

**Report and
Rec. No.**

Recommendation

Disposition

Department of State

2010 Single Audit Rec. No. 44	Ensure that monthly payroll reconciliations are accurate and complete by (a) ensuring that payroll adjustments have adequate supporting documentation and are mathematically accurate and (b) strengthening its existing supervisory review process to ensure that calculation errors and instances in which supporting documentation is lacking are identified and corrected prior to payment.	Not implemented. Although the Department has made efforts to ensure that monthly payroll reconciliations are accurate, we continued to find instances of inadequate supporting documentation during our testing. The Department plans to fully implement this recommendation by July 2011. (Classification of Finding: Deficiency in Internal Control.)
2010 Single Audit Rec. No. 45	Strengthen its controls over travel expenditures by (a) ensuring that supervisors thoroughly review travel expenditure requests and resolve any problems, including coding errors, prior to approval and (b) ensuring that pre-approval is obtained and documented for overnight travel requests.	a. Not implemented. Although the Department has updated its travel policies, we identified exceptions during our testing as a result of Department staff's inadequate review of travel expenditures. The Department plans to fully implement this recommendation by July 2011. b. Implemented. (Classification of Finding: Deficiency in Internal Control.)
2009 Single Audit Rec. No. 47	Improve its general computer controls related to the Sizler application and the protection of credit card data by (a) ensuring system administrators adhere to Department policy that requires written approval by an employee's supervisor prior to the creation of user IDs and assignment of user access; (b) reviewing all system and network IDs and ensuring that each ID is associated with an identified and documented owner; (c) developing and implementing formal configuration management and control policies and procedures, including procedures for handling emergency changes; (d) developing and implementing written policies and procedures for data backups; (e) documenting and implementing procedures for creating and retaining backup logs; and (f) reevaluating its strategy for achieving compliance with PCI DSS, including the option of implementing compensating controls.	Implemented.

**Report and
Rec. No.**

Recommendation

Disposition

Office of the State Treasurer

2010 Single Audit Rec. No. 46	Improve controls over its investment transactions by (a) maintaining debt rating supporting documentation for all purchased investments and (b) ensuring that reviewers adhere to review procedures related to documented debt ratings.	Implemented.
2010 Single Audit Rec. No. 107	Implement its plan for monitoring counties' compliance with the earmarking requirements of the federal Secure Payments for States and Counties Containing Federal Lands program.	Partially implemented. The Department provided necessary guidance and details about the distribution amounts to the counties; however, the Department's plan does not fully address its responsibilities and procedures related to monitoring counties' compliance with earmarking requirements. See current year recommendation No. 65.
2009 Single Audit Rec. No. 49	The Unclaimed Property Division should improve controls over claims processing by (a) ensuring that staff obtain adequate documentation to support identity and rights to claims prior to claims processing and maintain the documentation in processing files; (b) strengthening its existing supervisory review process to ensure that instances in which supporting documentation is lacking are identified and corrected prior to payment and that all claims are appropriately reviewed in accordance with Division procedures; (c) ensuring that proper segregation of duties exists over claims processing by requiring separate individuals to review and approve claims, and making system modifications as appropriate; and (d) expanding existing claims processing guidelines to further address the use of staff discretion.	Implemented.

**Report and
Rec. No.**

Recommendation

Disposition

Department of Transportation

2010 Single Audit Rec. No. 108	Improve controls over the Highway Planning and Construction program and the Formula Grants under Section 5311 by expanding current subrecipient monitoring procedures to include a follow-up procedure for those subrecipients who are sent a letter requiring submission of a OMB <i>Circular A-133</i> audit report to ensure an audit report is actually submitted to the Department.	Implemented.
2010 Single Audit Rec. No. 109	Ensure that Department policies are being followed for the Highway Planning and Construction program to ensure compliance with Davis-Bacon Act requirements for all applicable construction contracts by reviewing certified payroll information submitted by contractors and subcontractors and maintaining documentation to support that verification procedures were performed.	Implemented.
2009 Single Audit Rec. No. 51	Strengthen its controls over local agency receivables, revenue, and deferred revenue by (a) ensuring that supervisory reviews of accounts receivable are adequate to identify and correct errors in a timely manner, (b) completing the research on the seven confirmations from local agencies who disputed their account balances and making adjustments as appropriate, (c) following up with local agencies on a regular and timely basis regarding outstanding balances owed to the State and providing sufficient detail to the local agencies that supports the outstanding balance, (d) considering the need for an allowance for outstanding balances that are 60 days or more in arrears, and (e) ensuring that SAP operates as intended when processing transactions related to accounts receivable and that all system errors are addressed.	Implemented.



December 16, 2011

**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***

Members of the Legislative Audit Committee:

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the State of Colorado, as of and for the year ended June 30, 2011, which collectively comprise the State of Colorado's basic financial statements and have issued our report thereon dated December 16, 2011. Our report includes a reference to other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the *Government Auditing Standards*, issued by the Comptroller General of the United States. Other auditors audited the financial statements of the discretely presented component units and University Physicians Inc., a blended component unit, as described in our report on the State of Colorado's financial statements. This report includes our consideration of the results of the other auditor's testing of internal control over financial reporting and compliance and other matters that are reported on separately by those other auditors. However, this report, insofar as it relates to the results of the other auditors, is based solely on the reports of the other auditors. The financial statements of the University of Colorado Foundation, Colorado State University Foundation, University of Northern Colorado Foundation, Colorado School of Mines Foundation, discretely presented component units, and University Physicians Inc., a blended component unit, were audited in accordance with auditing standards generally accepted in the United States but were not audited in accordance with *Government Auditing Standards*.

Internal Control Over Financial Reporting

Management of the State of Colorado is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered the State of Colorado's internal control over financial reporting as a basis for designing our auditing procedures 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 State of Colorado's internal control over financial reporting. Accordingly, we do not express an opinion of the effectiveness of the State of Colorado's internal control over financial reporting.



We Set the Standard for Good Government

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 entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above. However, we identified certain deficiencies in internal control over financial reporting, as described in the accompanying Schedule of Findings and Questioned Costs, that we consider to be significant deficiencies which are Recommendation Numbers 1-19. 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 to those charged with governance.

Compliance and Other Matters

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

We noted certain matters that we reported to management of the State of Colorado in separate letters dated December 16, 2011.

The State of Colorado's responses to the findings identified in our audit are described in the accompanying Schedule of Findings and Questioned Costs. We did not audit the State of Colorado's responses and, accordingly, we express no opinion on them.

This report is intended solely for the information and use of the Legislative Audit Committee, management, specified legislative or regulatory bodies, federal awarding agencies, and pass through entities and is not intended to be and should not be used by anyone other than these specified parties. However, upon release by the Legislative Audit Committee this report is a public document.





December 16, 2011

**Independent Auditor's Report on Compliance With Requirements
That Could Have a Direct and Material Effect on Each Major
Program and Internal Control Over Compliance in
Accordance With OMB Circular A-133**

Members of the Legislative Audit Committee:

Compliance

We have audited the State of Colorado's compliance with the types of compliance requirements described in the Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the State of Colorado's major federal programs for the year ended June 30, 2011. The State of Colorado's major federal programs are identified in the Summary of Auditor's Results within Section I. Report Summary, of this report. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the State of Colorado's management. Our responsibility is to express an opinion on the State of Colorado's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and OMB *Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB *Circular A-133* require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the State of Colorado's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the State of Colorado's compliance with those requirements.



We Set the Standard for Good Government

As described in Recommendation Numbers 20, 25-27, 35, 38, 40, 55, and 58-60, in the accompanying Schedule of Findings and Questioned Costs, the State of Colorado did not comply with requirements regarding the following: Activities Allowed or Unallowed and Allowable Costs/Cost Principles that are applicable to the Special Supplemental Nutrition Program for Women, Infants and Children Program (CFDA No. 10.557); Activities Allowed or Unallowed and Allowable Costs/Cost Principles that are applicable to the Child and Adult Care Food Program (CFDA No. 10.558); Activities Allowed or Unallowed and Allowable Costs/Cost Principles that are applicable to the WIC Grants To States Program (CFDA No. 10.578); Activities Allowed or Unallowed and Allowable Costs/Cost Principles that are applicable to the Pueblo Chemical Demilitarization Program (CFDA No. 12.ARM); Procurement, Suspension and Debarment that is applicable to the Fish and Wildlife Cluster (CFDA Nos. 15.605 and 15.611); Eligibility that is applicable to the Unemployment Insurance Program (CFDA No. 17.225); Activities Allowed or Unallowed and Allowable Costs/Cost Principles that are applicable to the Capitalization Grants for Clean Water State Revolving Funds Program (CFDA No. 66.458); Activities Allowed or Unallowed and Allowable Costs/Cost Principles that are applicable to the Performance Partnership Grants Program (CFDA No. 66.605); Activities Allowed or Unallowed and Allowable Costs/Cost Principles that are applicable to the Superfund State, Political Subdivision, and Indian Tribe Site-Specific Cooperative Agreements (ARRA) Program (CFDA No. 66.802); Activities Allowed or Unallowed and Allowable Costs/Cost Principles that are applicable to the State Energy Program (CFDA No. 81.401); Activities Allowed or Unallowed and Allowable Costs/Cost Principles that are applicable to the Weatherization Assistance for Low-Income Persons Program (CFDA No. 81.042); Activities Allowed or Unallowed and Allowable Costs/Cost Principles that are applicable to the Public Health Emergency Preparedness program (CFDA No. 93.069); Activities Allowed or Unallowed and Allowable Costs/Cost Principles that are applicable to the Maternal and Child Health Federal Consolidated Programs Program (CFDA No. 93.110); Activities Allowed or Unallowed, Allowable Costs/Cost Principles, and Reporting that are applicable to the Immunization Cluster (CFDA Nos. 93.268, 93.712); Activities Allowed or Unallowed and Allowable Costs/Cost Principles that are applicable to the Centers for Disease Control and Prevention – Investigations and Technical Assistance Program (CFDA No. 93.283); Activities Allowed or Unallowed and Allowable Costs/Cost Principles that are applicable to the ARRA Prevention and Wellness – State, Territories, and Pacific Islands Program (CFDA No. 93.723); Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Eligibility, and Subrecipient Monitoring that are applicable to the Children’s Health Insurance Program (CFDA No. 93.767); Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Eligibility, Subrecipient Monitoring, and Special Tests and Provisions that are applicable to the Medicaid Cluster (CFDA Nos. 93.777 and 93.778); Activities Allowed or Unallowed and Allowable Costs/Cost Principles that are applicable to the National Bioterrorism Hospital Preparedness Program (CFDA No. 93.889); Activities Allowed or Unallowed and Allowable Costs/Cost Principles that are applicable to the HIV Care Formula Grants Program (CFDA No. 93.917); Activities Allowed or Unallowed and Allowable Costs/Cost Principles that are applicable to the HIV Prevention Activities – Health Department Based Program (CFDA No. 93.940); and Activities Allowed or Unallowed and Allowable Costs/Cost Principles that are applicable to the Maternal and Child Health Services Block Grant to the States (CFDA No. 93.994). Compliance with such requirements is necessary, in our opinion, for the State of Colorado to comply with the requirements applicable to those programs.

In our opinion, except for the noncompliance described in the preceding paragraph, the State of Colorado complied, in all material respects, with the compliance requirements referred to in the first paragraph above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2011. The results of our auditing procedures also disclosed instances of noncompliance with those requirements, which are required to be reported in accordance with OMB *Circular A-133* and which are described in the accompanying Schedule of Findings and Questioned Costs as Recommendation Numbers 21-24, 28-34, 36, 37, 39, 41-54, 56, 57, and 61-65.

Internal Control Over Compliance

Management of the State of Colorado is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the State of Colorado's internal control over compliance with the requirements that could have a direct and material effect on a major federal program to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB *Circular A-133*, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the State of Colorado's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses and other deficiencies that we consider to be 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 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 Recommendation Numbers 25-29, 38, 39, 55, and 58-60, 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 Recommendation Numbers 20-24, 30-36, 40-54, 56, 57, and 61-63 to be significant deficiencies.

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the State of Colorado, as of and for the fiscal year ended June 30, 2011, and have issued our report thereon dated December 16, 2011. Our audit was performed for the purpose of forming our opinions on the financial statements that collectively comprise the State of Colorado's basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB *Circular A-133* and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

The State of Colorado's responses to the findings identified in our audit are described in the accompanying Schedule of Findings and Questioned Costs. We did not audit the State of Colorado's responses and, accordingly, we express no opinion on the responses.

This report is intended solely for the information and use of the Legislative Audit Committee, management, specified legislative or regulatory bodies, federal awarding agencies, and pass through entities and is not intended to be and should not be used by anyone other than these specified parties. However, upon release by the Legislative Audit Committee this report is a public document.

A handwritten signature in dark ink, appearing to read "Thomas J. Reg". The signature is fluid and cursive, with the first name "Thomas" and last name "Reg" being clearly distinguishable.

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

NONCASH

INDICATOR

STATE¹

AGENCY

CFDA / OTHER ID NUMBER

DIRECT

EXPENDITURES

PASSED TO

SUBRECIPIENTS

A - UNCLUSTERED PROGRAMS

Interstate Pest Control Compact

PASS-THROUGH PROGRAMS FROM:

10.DOA

Interstate Pest Control Compact

BAA

10.912 / .IPCC

0

22,000

SUBTOTAL PASS-THROUGH PROGRAMS FROM:

0

22,000

SUBTOTAL Interstate Pest Control Compact

0

22,000

NATIONAL AERONAUTICS AND SPACE ADMINISTRATION

PASS-THROUGH PROGRAMS FROM:

ATMOSPHERIC AND ENVIRONMENTAL RESEARCH

Unclassified Grants and Contracts

GFB

43.000 / .CY2010-08/029

14,408

0

BALL AEROSPACE

Unclassified Grants and Contracts

GFB

43.000 / .PO 09DLB10028

1,269,685

0

CALIFORNIA STATE UNIVERSITY MONTEREY BAY

ARRA

GFB

43.000 / .5029701A-100608-S-A

66,403

0

FLORIDA STATE UNIVERSITY

Unclassified Grants and Contracts

GFB

43.000 / .R01250

44,755

0

GEORGE MASON UNIVERSITY

Unclassified Grants and Contracts

GFB

43.000 / .E2018071

41,008

0

JET PROPULSION LABORATORY

Unclassified Grants and Contracts

GFB

43.000 / .1287780

1,937

0

Unclassified Grants and Contracts

GFB

43.000 / .1321268

2,953

0

Unclassified Grants and Contracts

GFB

43.000 / .1350080

56,854

0

Unclassified Grants and Contracts

GFB

43.000 / .1350780

81,281

0

Unclassified Grants and Contracts

GFB

43.000 / .1357596

15,088

0

Unclassified Grants and Contracts

GFB

43.000 / .1358120

48,825

0

Unclassified Grants and Contracts

GFB

43.000 / .1358415

(7,008)

0

Unclassified Grants and Contracts

GFB

43.000 / .1364674

107,294

0

Unclassified Grants and Contracts

GFB

43.000 / .1365794

28,532

0

Unclassified Grants and Contracts

GFB

43.000 / .1374788

26,584

0

Unclassified Grants and Contracts

GFB

43.000 / .1380437

10,714

0

Unclassified Grants and Contracts

GFB

43.000 / .1381122

44,740

0

Unclassified Grants and Contracts

GFB

43.000 / .1384542

5,018

0

Unclassified Grants and Contracts

GFB

43.000 / .1390432

166,430

0

Unclassified Grants and Contracts

GFB

43.000 / .1394366

222,889

0

Unclassified Grants and Contracts

GFB

43.000 / .1394511

55,267

0

Unclassified Grants and Contracts

GFB

43.000 / .1397081

79,365

0

ARRA

Unclassified Grants and Contracts

GFB

43.000 / .1399889

16,485

0

ARRA

Unclassified Grants and Contracts

GFB

43.000 / .1402652

29,391

0

Unclassified Grants and Contracts

GFB

43.000 / .1413330

51,925

0

Unclassified Grants and Contracts

GFB

43.000 / .1421453

20,000

0

ARRA

Unclassified Grants and Contracts

GFB

43.000 / .1423597

93,203

0

ARRA

Unclassified Grants and Contracts

GFB

43.000 / .1424124

328,973

0

JOHNS HOPKINS UNIVERSITY

Unclassified Grants and Contracts

GFB

43.000 / .943276

4,036

0

MASSACHUSETTS INSTITUTE OF TECHNOLOGY

Unclassified Grants and Contracts

GFB

43.000 / .5710002568

64,504

0

MICHIGAN TECHNOLOGICAL UNIVERSITY

Unclassified Grants and Contracts

GFB

43.000 / .MTU 06045621

165,888

0

NUVOTRONICS, LLC

Unclassified Grants and Contracts

GFB

43.000 / .OCG53288

95,363

0

PRINCETON UNIVERSITY

Unclassified Grants and Contracts

GFB

43.000 / .1693

67,875

0

RICE UNIVERSITY

Unclassified Grants and Contracts

GFB

43.000 / .R53121

11,870

0

SIERRA NEVADA CORPORATION

ARRA

GFB

43.000 / .OCG5415B

35,004

0

SOUTHWEST RESEARCH INSTITUTE

Unclassified Grants and Contracts

GFB

43.000 / .699050X

52,024

0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Unclassified Grants and Contracts		GFB	43.000 / .A091613D	19,521	0
Unclassified Grants and Contracts		GFB	43.000 / .A091683D	262,736	0
Unclassified Grants and Contracts		GFB	43.000 / .B990203D	2,921	0
SPACE TELESCOPE SCIENCE INSTITUTE					
Unclassified Grants and Contracts		GFB	43.000 / .HST-AR-11250.02-A	11,894	0
Unclassified Grants and Contracts		GFB	43.000 / .HST-AR-11284.07-A	10,257	0
Unclassified Grants and Contracts		GFB	43.000 / .HST-AR-12156.01-A	6,300	0
Unclassified Grants and Contracts		GFB	43.000 / .HST-GO-11568.02-A	21,160	0
Unclassified Grants and Contracts		GFB	43.000 / .HST-GO-11616.05-A	9,573	0
STANFORD UNIVERSITY					
Unclassified Grants and Contracts		GFB	43.000 / .14693050-26967A	56,303	0
Unclassified Grants and Contracts		GFB	43.000 / .PR1469305	592	0
TELEDYNE BROWN ENGINEERING					
Unclassified Grants and Contracts		GFB	43.000 / .PO 00076254	30,716	0
UNIVERSITY CORP FOR ATMOSPHERIC RESEARCH					
Unclassified Grants and Contracts		GFB	43.000 / .S08-61999	90,386	0
Unclassified Grants and Contracts		GFB	43.000 / .S09-65500	9,375	0
Unclassified Grants and Contracts		GFB	43.000 / .S09-78765	7,580	0
Unclassified Grants and Contracts		GFB	43.000 / .S10-78875	17,146	0
UNIVERSITY OF ALASKA					
Unclassified Grants and Contracts		GFB	43.000 / .UAF 09-0091/PO FP90	(356)	0
UNIVERSITY OF CALIFORNIA AT IRVINE					
Unclassified Grants and Contracts		GFB	43.000 / .2009-2294	23,811	0
Unclassified Grants and Contracts		GFB	43.000 / .2010-2482	17,739	0
UNIVERSITY OF CALIFORNIA BERKELEY					
Unclassified Grants and Contracts		GFB	43.000 / .7448	3,027	0
UNIVERSITY OF CENTRAL FLORIDA					
Unclassified Grants and Contracts		GFB	43.000 / .16296052-03	18,760	0
UNIVERSITY OF MARYLAND COLLEGE PARK					
Unclassified Grants and Contracts		GFB	43.000 / .Z637902	17,164	0
UNIVERSITY OF MICHIGAN					
Unclassified Grants and Contracts		GFB	43.000 / .OCG4995B/3000828660	(318)	0
UNIVERSITY OF MINNESOTA					
Unclassified Grants and Contracts		GFB	43.000 / .X5336545103	289,142	0
UNIVERSITY OF NEBRASKA AT LINCOLN					
Unclassified Grants and Contracts		GFB	43.000 / .26-1111-0089-003	26,135	0
UNIVERSITY OF NEW HAMPSHIRE					
Unclassified Grants and Contracts		GFB	43.000 / .PZ07064	2,603,028	1,639,331
UNIVERSITY OF WASHINGTON					
Unclassified Grants and Contracts		GFB	43.000 / .569755	5,000	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				6,979,155	1,639,331
SUBTOTAL NATIONAL AERONAUTICS AND SPACE ADMINISTRATION				6,979,155	1,639,331
SUBTOTAL				6,979,155	1,661,331

DEPARTMENT OF AGRICULTURE

AGRICULTURAL MARKETING SERVICE, DEPARTMENT OF AGRICULTURE

DIRECT FROM:

AGRICULTURAL MARKETING SERVICE, DEPARTMENT OF AGRICULTURE

Market News	BAA	10.153 / 10.12-25-A-2114	13,398	0
Federal-State Marketing Improvement Program	BAA	10.156 / 10.12-25-G-0884	6,392	0
Federal-State Marketing Improvement Program	BAA	10.156 / 10.12-25-G-1106	14,884	0
Federal-State Marketing Improvement Program	BAA	10.156 / 10. none	9,493	0
Market Protection and Promotion	BAA	10.163 / 10.12-25-A-4429	159,284	0
Market Protection and Promotion	BAA	10.163 / 10.12-25-A-4906	3,349	0
Market Protection and Promotion	BAA	10.163 / 10.12-25-A-5162	64,571	0
Market Protection and Promotion	BAA	10.163 / 10.12-25-A-5211	199,770	0
Market Protection and Promotion	BAA	10.163 / 10.12-25-A-5237	195,504	0
Market Protection and Promotion	BAA	10.163 / 10.12-25-A-5256	47,498	0
Market Protection and Promotion	BAA	10.163 / 10.12-25-A-5272	90,000	0
Market Protection and Promotion	BAA	10.163 / 10.12-25-A-5299	104,336	0
Market Protection and Promotion	BAA	10.163 / 10.12-25-A-5362	140,033	0
Market Protection and Promotion	BAA	10.163 / 10.12-25-A-5403	8,146	0
Specialty Crop Block Grant Program	BAA	10.169 / 10.12-25-B-0843	14,861	0
Specialty Crop Block Grant Program- Farm Bill	BAA	10.170 / 10.12-25-B-0911	68,970	271,622
Specialty Crop Block Grant Program- Farm Bill	BAA	10.170 / 10.12-25-B-1056	20,200	96,953

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY				DIRECT	
MAJOR SUBDIVISION OF FEDERAL AGENCY				SUBRECIPIENTS	
SOURCE TYPE (DIRECT OR PASS-THROUGH)					
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)					
PROGRAM NAME	NONCASH	STATE ¹		DIRECT	PASSED TO
	INDICATOR	AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	SUBRECIPIENTS
SUBTOTAL DIRECT FROM:				1,160,689	368,575
PASS-THROUGH PROGRAMS FROM:					
ICF INTERNATIONAL					
Transportation Services		GFB	10.167 / 10.10S800011	42,592	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				42,592	0
SUBTOTAL AGRICULTURAL MARKETING SERVICE, DEPARTMENT OF AGRICULTURE				1,203,281	368,575
AGRICULTURAL RESEARCH SERVICE, DEPARTMENT OF AGRICULTURE					
PASS-THROUGH PROGRAMS FROM:					
Michigan State University					
Agricultural Research Basic and Applied Research		GGB	10.001 / 10.61-4684I	191	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				191	0
SUBTOTAL AGRICULTURAL RESEARCH SERVICE, DEPARTMENT OF AGRICULTURE				191	0
ANIMAL AND PLANT HEALTH INSPECTION SERVICE, DEPARTMENT OF AGRICULTURE					
DIRECT FROM:					
ANIMAL AND PLANT HEALTH INSPECTION SERVICE, DEPARTMENT OF AGRICULTURE					
Plant and Animal Disease, Pest Control, and Animal Care		PBA	10.025 / 10.0997081504CA	20,078	0
Plant and Animal Disease, Pest Control, and Animal Care		GGB	10.025 / 10.10-7488-0680-CA	20,960	0
Plant and Animal Disease, Pest Control, and Animal Care		BAA	10.025 / 10.10-8564-0013-CA	212,509	191,745
Plant and Animal Disease, Pest Control, and Animal Care		GGB	10.025 / 10.10-8564-0636-CA	43,662	0
Plant and Animal Disease, Pest Control, and Animal Care		GGB	10.025 / 10.10-9208-0270-CA	5,040	0
Plant and Animal Disease, Pest Control, and Animal Care		BAA	10.025 / 10.10-9708-1780-CA	7,857	27,334
Plant and Animal Disease, Pest Control, and Animal Care		BAA	10.025 / 10.10-9708-1794-CA	98,198	0
Plant and Animal Disease, Pest Control, and Animal Care		BAA	10.025 / 10.10-9708-2023-CA	121,630	0
Plant and Animal Disease, Pest Control, and Animal Care		PBA	10.025 / 10.1097081504CA	183,548	0
Plant and Animal Disease, Pest Control, and Animal Care		PBA	10.025 / 10.1097081853CA	6,936	0
Plant and Animal Disease, Pest Control, and Animal Care		BAA	10.025 / 10.11-8564-0013-CA	33,384	0
Plant and Animal Disease, Pest Control, and Animal Care		BAA	10.025 / 10.11-9100-1342-CA	1,987	0
Plant and Animal Disease, Pest Control, and Animal Care		BAA	10.025 / 10.11-9708-1794-CA	16,848	0
Plant and Animal Disease, Pest Control, and Animal Care		BAA	10.025 / 10.11-9708-2023-CA	12,572	0
Plant and Animal Disease, Pest Control, and Animal Care		BAA	10.025 / 10.11-9708-2083-CA	207	0
Plant and Animal Disease, Pest Control, and Animal Care		PBA	10.025 / 10.11020000009	80,000	0
Plant and Animal Disease, Pest Control, and Animal Care		PBA	10.025 / 10.11020400027	6,294	0
Plant and Animal Disease, Pest Control, and Animal Care		PBA	10.025 / 10.11021500036	505	0
Wildlife Services		BAA	10.028 / 10.10-7308-5679-CA	17,492	0
Wildlife Services		BAA	10.028 / 10.11-7308-5679-CA	34,140	0
SUBTOTAL DIRECT FROM:				923,847	219,079
SUBTOTAL ANIMAL AND PLANT HEALTH INSPECTION SERVICE, DEPARTMENT OF AGRICULTURE				923,847	219,079
COOPERATIVE STATE RESEARCH, EDUCATION, AND EXTENSION SERVICE, DEPARTMENT OF AGRICULTURE					
DIRECT FROM:					
COOPERATIVE STATE RESEARCH, EDUCATION, AND EXTENSION SERVICE, DEPARTMENT OF AGRICULTURE					
Payments to Agricultural Experiment Stations Under the Hatch Act		GGB	10.203	18,344	0
Animal Health and Disease Research		GGB	10.207	272,327	0
Food and Agricultural Sciences National Needs Graduate Fellowship Grants		GGB	10.210 / 10.2008-38420-04753	73,173	0
Food and Agricultural Sciences National Needs Graduate Fellowship Grants		GGB	10.210 / 10.2008-38420-18738	27,285	0
Food and Agricultural Sciences National Needs Graduate Fellowship Grants		GGB	10.210 / 10.2010-38420-20367	51,000	0
Food and Agricultural Sciences National Needs Graduate Fellowship Grants		GGB	10.210 / 10.2011-38420-20085	2,526	0
Higher Education Challenge Grants		GTA	10.217	66,923	0
Hispanic Serving Institutions Education Grants (B) -		GJH	10.223	24,351	0
Agriculture and Food Research Initiative (AFRI)		GGB	10.310 / 10.2009-65107-05834	110,650	0
Cooperative Extension Service		GGB	10.500	4,605,306	0
Cooperative Extension Service		GGB	10.500 / 10.2009-41534-05517	28,452	0
Cooperative Extension Service		GGB	10.500 / 10.2010-41533-21679	8,854	0
Cooperative Extension Service		GSA	10.500 / 10.80827016	(12,692)	0
SUBTOTAL DIRECT FROM:				5,276,499	0
PASS-THROUGH PROGRAMS FROM:					
Kansas State University					
Homeland Security_Agricultural (Homeland Security Program)		GGB	10.304 / 10.S08010	46,774	0
Cooperative Extension Service		GGB	10.500 / 10.S08025.05	61,895	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Cooperative Extension Service		GGB	10.500 / 10.S10123	419	0
Cooperative Extension Service		GGB	10.500 / 10.S10147	25,020	0
Cooperative Extension Service		GGB	10.500 / 10.S11081	2,174	0
Cooperative Extension Service		GGB	10.500 / 10.S11096	1,636	0
Cooperative Extension Service		GGB	10.500 / 10.S11183	20,221	0
Montana State University					
Cooperative Extension Service		GGB	10.500 / 10.G134-10-W2691	23,885	0
Purdue University					
Cooperative Extension Service		GGB	10.500 / 10.8000041657	62,103	0
UNIVERSITY OF KENTUCKY					
Grants for Agricultural Research_Competitive Research Grants		GFB	10.206 / 10.3048105203-09-196	10,803	0
University of Georgia					
Agriculture and Food Research Initiative (AFRI)		GGB	10.310 / 10.RE273-192/4693418	12,426	0
Cooperative Extension Service		GGB	10.500 / 10.RE677-324/3840068	1,936	0
University of Vermont					
Grants for Agricultural Research, Special Research Grants		GGB	10.200 / 10.Sub 24007,Downer,CO,I	10,000	0
University of Wyoming					
Cooperative Extension Service		GGB	10.500 / 10.UTSTUNV46459ADM	3,000	0
Utah State University					
Cooperative Extension Service		GGB	10.500 / 10.090757006	16,483	0
Cooperative Extension Service		GGB	10.500 / 10.090757008	10,075	806
Virginia Polytechnic Institute					
Higher Education Challenge Grants		GGB	10.217 / 10.CR-19019-320689	18,998	0
Washington State University					
Beginning Farmer and Rancher Development Program		GGB	10.311 / 10.G002591	66,621	14,559
Cooperative Extension Service		GGB	10.500 / 10.108815.G002710	5,856	0
Cooperative Extension Service		GGB	10.500 / 10.108815.G002709	24,732	0
Cooperative Extension Service		GGB	10.500 / 10.G002509	32,582	0
Cooperative Extension Service		GGB	10.500 / 10.G002517	25,944	0
Cooperative Extension Service		GGB	10.500 / 10.G002521	9,860	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				493,443	15,365
SUBTOTAL COOPERATIVE STATE RESEARCH, EDUCATION, AND EXTENSION SERVICE, DEPARTMENT OF AGRICULTURE				5,769,942	15,365
DEPARTMENT OF AGRICULTURE					
DIRECT FROM:					
DEPARTMENT OF AGRICULTURE					
Threats to West Priv Forestlands/WFLC		GGB	10.09-CA-11261976-049	34,863	0
Colorado Component of the Interior West		GGB	10.09-CS-11221638-175	690,674	0
Wildlife Planning & Implement FY10		PBA	10.658805A0901	200,417	0
SUBTOTAL DIRECT FROM:				925,954	0
PASS-THROUGH PROGRAMS FROM:					
ICF Incorporated, LLC					
Developing Science-Based Methods + Techn		GGB	10.2010-100643-001	44,706	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				44,706	0
SUBTOTAL DEPARTMENT OF AGRICULTURE				970,660	0
FARM SERVICE AGENCY, DEPARTMENT OF AGRICULTURE					
DIRECT FROM:					
FARM SERVICE AGENCY, DEPARTMENT OF AGRICULTURE					
Aquaculture Grants Program (AGP)		BAA	10.086 / 10.USDA-FSA-2009-AGP6	53,985	0
Voluntary Public Access and Habitat Incentive Program		PBA	10.093 / 10.AG27640C0002	271	0
State Mediation Grants		BAA	10.435 / 10.500100840644739	27,798	0
State Mediation Grants		BAA	10.435 / 10.5001840644739	6,887	0
SUBTOTAL DIRECT FROM:				88,941	0
SUBTOTAL FARM SERVICE AGENCY, DEPARTMENT OF AGRICULTURE				88,941	0
FOOD AND CONSUMER SERVICE, DEPARTMENT OF AGRICULTURE					
DIRECT FROM:					
FOOD AND CONSUMER SERVICE, DEPARTMENT OF AGRICULTURE					
Child and Adult Care Food Program (CACFP)		FAA	10.558	1,369,081	22,975,359
Child and Adult Care Food Program (CACFP)	*	IHA	10.558	20,646	0
State Administrative Expenses for Child Nutrition		DAA	10.560	969,152	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
State Administrative Expenses for Child Nutrition		IHA	10.560	178,675	0
Commodity Supplemental Food Program (CSFP)	*	IHA	10.565	158,276	1,083,969
Team Nutrition Grants		DAA	10.574	31,644	0
SUBTOTAL DIRECT FROM:				2,727,474	24,059,328
SUBTOTAL FOOD AND CONSUMER SERVICE, DEPARTMENT OF AGRICULTURE				2,727,474	24,059,328
FOOD AND NUTRITION SERVICE, DEPARTMENT OF AGRICULTURE					
DIRECT FROM:					
FOOD AND NUTRITION SERVICE, DEPARTMENT OF AGRICULTURE					
Special Supplemental Nutrition Program for Women, Infants, and Children		FAA	10.557	5,175,033	89,866,522
ARRA-FY09WIC EBT Planning Grant		FAA	10.578	72,893	0
ARRA-SAM Implementation		FAA	10.578	1,011,773	0
ARRA School Food Equipment		DAA	10.579	0	27,381
Child Nutrition Discretionary Grants Limited Availability		DAA	10.579	0	227,919
Fresh Fruit and Vegetable Program		DAA	10.582	0	1,597,821
SUBTOTAL DIRECT FROM:				6,259,699	91,719,643
SUBTOTAL FOOD AND NUTRITION SERVICE, DEPARTMENT OF AGRICULTURE				6,259,699	91,719,643
FOOD SAFETY AND INSPECTION SERVICE, DEPARTMENT OF AGRICULTURE					
DIRECT FROM:					
FOOD SAFETY AND INSPECTION SERVICE, DEPARTMENT OF AGRICULTURE					
Meat, Poultry, and Egg Products Inspection		BAA	10.477 / 10.12-37-A-466	29,468	0
Food Safety Cooperative Agreements		BAA	10.479 / 10.FSIS-C-05-2010/01	142,935	0
Food Safety Cooperative Agreements		BAA	10.479 / 10.FSIS-C-06-2008/02	43,146	0
SUBTOTAL DIRECT FROM:				215,549	0
SUBTOTAL FOOD SAFETY AND INSPECTION SERVICE, DEPARTMENT OF AGRICULTURE				215,549	0
FOREIGN AGRICULTURAL SERVICE, DEPARTMENT OF AGRICULTURE					
DIRECT FROM:					
FOREIGN AGRICULTURAL SERVICE, DEPARTMENT OF AGRICULTURE					
Foreign Market Development Cooperator Program		BAA	10.600 / 10.NONE	11,577	0
Foreign Market Development Cooperator Program		BAA	10.600 / 10. none	3,700	0
Technical Agricultural Assistance		GGB	10.960 / 10.53-3148-0-231 Amendme	6,900	0
Technical Agricultural Assistance		GGB	10.960 / 10.58-3148-0-231	17,926	0
Technical Agricultural Assistance		GGB	10.960 / 10.58-3148-0-231 Amendme	18,420	0
Technical Agricultural Assistance		GGB	10.960 / 10.58-3148-7-015 Amd#5	138,326	0
Cochran Fellowship Program-International Training - Foreign Participant		GGB	10.962 / 10.58-3148-5-095	(20)	0
Cochran Fellowship Program-International Training - Foreign Participant		GGB	10.962 / 10.58-3148-9-185	792	0
Cochran Fellowship Program-International Training - Foreign Participant		GGB	10.962 / 10.58-3148-9-185 Amend 2	13,427	0
Cochran Fellowship Program-International Training - Foreign Participant		GGB	10.962 / 10.58-3148-9-185 Amend.	18,901	0
SUBTOTAL DIRECT FROM:				229,949	0
SUBTOTAL FOREIGN AGRICULTURAL SERVICE, DEPARTMENT OF AGRICULTURE				229,949	0
FOREST SERVICE, DEPARTMENT OF AGRICULTURE					
DIRECT FROM:					
FOREST SERVICE, DEPARTMENT OF AGRICULTURE					
Rush Helmut Junction		PKA	10.05CA11021384	27,733	0
Forest Planning Course		GSA	10.06-CS-1021300-073	33,354	0
San Juan Plan Revision		GSA	10.06-CS-1021300-073	21,578	0
Front Range Fuels Treatment Support		GGB	10.07-CS-11021000-035	13,810	0
Forest Service Aavance FY09		PIA	10.07CS1102011	25,258	0
Forest Service Aavance FY11		PIA	10.07CS1102X011	1,960	0
Conservation Support at Fort Richardson,		GGB	10.08-CR-11221611-052	(9)	0
Cooperative Agreement		GWA	10.09 CS 11020407 038	20,000	0
09 Sup Haz Fuels CR DU		GGB	10.09-DG-11020000-016	43,906	0
09 Sup Haz Fuels FHM		GGB	10.09-DG-11020000-016	420,474	0
09 Sup Haz Fuels FHM FR		GGB	10.09-DG-11020000-016	169,200	0
09 Sup Haz Fuels FHM GJ		GGB	10.09-DG-11020000-016	9,400	0
09 Sup Haz Fuels FHM GR		GGB	10.09-DG-11020000-016	139,931	0
09 Sup Haz Fuels FHM LV		GGB	10.09-DG-11020000-016	376,893	0
09 Sup Haz Fuels FHM SA		GGB	10.09-DG-11020000-016	350	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
09 Sup Haz Fuels FHM SS		GGB	10.09-DG-11020000-016	77,249	0
09 Sup Haz Fuels FHM WP		GGB	10.09-DG-11020000-016	187,895	0
09 Sup Haz Fuels FHM-GU		GGB	10.09-DG-11020000-016	2,820	0
09 Sup Haz Fuels LFM FR		GGB	10.09-DG-11020000-016	28,905	0
09 Sup Haz Fuels RCM FC		GGB	10.09-DG-11020000-016	4,700	0
09 Sup Haz Fuels UJC FR		GGB	10.09-DG-11020000-016	23,306	0
09Sup Haz Fuels Fr BO		GGB	10.09-DG-11020000-016	157,309	0
09Sup Haz Fuels Fr FC		GGB	10.09-DG-11020000-016	166,667	0
09Sup Haz Fuels Fr GO		GGB	10.09-DG-11020000-016	43,713	0
09Sup Haz Fuels Urb		GGB	10.09-DG-11020000-016	3,857	0
Effects of Mountain Pine Beetle and Fore		GGB	10.09-JV-11221634-164	69,197	0
Cooperative Agreement		GWA	10.10 JV 11221633 200	8,260	0
Upper Arkansas Valley GNA		GGB	10.10-CA-11021200-035	4,834	0
Supplemental Funding-Bird Atlas Grant		GSA	10.10-CS-11020000-042	6,947	0
Lower McIntyre Project		PKA	10.10110204047	426	0
Augusta Area Project		PKA	10.10110204048	144	0
USFS Coop Agree PSN2 Chalk Creek		PKA	10.11020000076	22,568	0
USFS Coop Red Mountain		PKA	10.11020400001	2,347	0
USFS Coop Levicy Mine		PKA	10.11020400002	1,737	0
UDFS Coop Enterprise Mine		PKA	10.11020400021	45,980	0
Challenge Cost Share Agreement		PBA	10.11020400046	1,655	0
USFS Coop Agreement- Teocalli Mine		PKA	10.11020400047	49,094	0
UDFS Coop Jack Creek		PKA	10.11020600048	32,138	0
UDFS Coop Master Key		PKA	10.11020600049	54,798	0
USFS Coop Agreement Baca Projects		PKA	10.11020900040	12,500	0
USFS Coop Agreement Rio Grande Beartown		PKA	10.11020900047	1,219	0
Cooperative Aquatic Nuisance Species Management		PBA	10.11021000024	100,000	0
Switzerland Trail		PKA	10.11021000027	34,000	0
Search Light Project		PKA	10.11021000031	1,211	0
Lefthand/Switzerland		PKA	10.11021000048	28,756	0
Peak to Peak		PKA	10.11021000049	2,465	0
Arapahoe and Roosevelt National Forest		PKA	10.11021011026	86,325	0
USFS Coop Agreement -PSI3 Pomer		PKA	10.11021200054	5,578	0
USFS Coop Agreement Greens Creek		PKA	10.11021211105	6,418	0
USFS Coop Agreement Butterfly/Burr		PKA	10.110215002061	46,132	0
Elephant Mine		PKA	10.11021510040	21,692	0
Forestry Research		GGB	10.652 / 10.08-DG-11242305-120	(956)	0
Cooperative Forestry Assistance		GGB	10.664 / 10.07-DG-11020000-003	770,355	0
Cooperative Forestry Assistance		GGB	10.664 / 10.08-DG-11020000-003	812,127	234,196
Cooperative Forestry Assistance		GGB	10.664 / 10.09-DG-11020000-044	2,563,359	0
Cooperative Forestry Assistance		GGB	10.664 / 10.10-DG-11020000-031	422,397	0
Cooperative Forestry Assistance		PJA	10.664 / 10.172-USD	24,797	0
Rural Development, Forestry and Communities		GGB	10.672 / 10.07-DG-11020000-042	291,312	0
Rural Development, Forestry and Communities		GGB	10.672 / 10.08-DG-11020000-027	826,116	0
Forest Legacy Program		GGB	10.676 / 10.07-DG-11020000-050	7,615	0
Forest Legacy Program		GGB	10.676 / 10.08-DG-11020000-024	2,385	0
Forest Legacy Program		GGB	10.676 / 10.09-DG-11020000-065	3,835	0
Forest Stewardship Program		GGB	10.678 / 10.10-DG-11020000-003	1,000	0
Forest Health Protection		BAA	10.680 / 10.09-DG-11020000-049	37,063	3,573
Forest Health Protection		BAA	10.680 / 10.10-DG-11020000-019	4,762	173,230
Forest Health Protection		BAA	10.680 / 10.10-JV-11221632-264	1,401	0
ARRA: High-Priority Forest Rest/Fuels Mi		GGB	10.688 / 10.09-DG-11028281-028	248,877	2,929,658
ARRA: Community Wild Fire Protection Pla		GGB	10.688 / 10.09-DG-11028281-029	160,065	2,748,408
ARRA: Arizona Case Study		GSA	10.688 / 10.10-JV-11260489-081	28,396	0
Research-Helicopter Support		GGB	10.AC-046W-P-10-0104	3,464	0
Bat Survey - BT07		PBA	10.AC82BHP06021	5,915	0
USDA-CAC Food Program-Colo Dept of Public Health		GSA	10.SMMRFOODSVCPCM05&06/11	134	0
SUBTOTAL DIRECT FROM:				8,861,099	6,089,065
SUBTOTAL FOREST SERVICE, DEPARTMENT OF AGRICULTURE				8,861,099	6,089,065
NATURAL RESOURCES CONSERVATION SERVICE, DEPARTMENT OF AGRICULTURE					
DIRECT FROM:					
NATURAL RESOURCES CONSERVATION SERVICE, DEPARTMENT OF AGRICULTURE					
Small Acreage Coordinator		GGB	10.65-8805-A-11-11	4,022	0
MLRA Soil Survey Office Support		GGB	10.68-8805-A-11-02	351	0
Pinon Mesa Gunnison Sage Grouse		PBA	10.6974826287	10,697	0
Soil and Water Conservation		BAA	10.902 / 10.65-8805-A-10-04	42,801	281,456
Soil and Water Conservation		BAA	10.902 / 10.65-8805-A-11-04	4,563	30,939
Soil and Water Conservation		BAA	10.902 / 10.68-8805-A-10-07	0	309,312
Soil and Water Conservation		GGB	10.902 / 10.AC-8805-A-08-65	23,659	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Soil and Water Conservation		BAA	10.902 / 10.AG-8805-A-6-38	4,546	17,841
Soil and Water Conservation		BAA	10.902 / 10.AG-8805-A-6-54	59,969	22,523
Environmental Quality Incentives Program		CGB	10.912 / 10.69-8805-A-09-07	26,360	0
Environmental Quality Incentives Program		CGB	10.912 / 10.69-8805-A-09-08	40,354	0
Environmental Quality Incentives Program		CGB	10.912 / 10.69-8805-A-09-09	17,868	0
Environmental Quality Incentives Program		CGB	10.912 / 10.69-8805-A-10-05	7,686	0
Environmental Quality Incentives Program		CGB	10.912 / 10.69-8805-A-10-10	23,756	0
Environmental Quality Incentives Program		BAA	10.912 / 10.AG-8805-A-7-31	7,320	0
SUBTOTAL DIRECT FROM:				273,952	662,071
SUBTOTAL NATURAL RESOURCES CONSERVATION SERVICE, DEPARTMENT OF AGRICULTURE				273,952	662,071
RISK MANAGEMENT AGENCY, DEPARTMENT OF AGRICULTURE					
DIRECT FROM:					
RISK MANAGEMENT AGENCY, DEPARTMENT OF AGRICULTURE					
Commodity Partnerships for Small Agricultural Risk Management Education Sessions		GGB	10.459 / 10.09-1E-0831-0189	9,629	0
SUBTOTAL DIRECT FROM:				9,629	0
SUBTOTAL RISK MANAGEMENT AGENCY, DEPARTMENT OF AGRICULTURE				9,629	0
SUBTOTAL DEPARTMENT OF AGRICULTURE				27,534,213	123,133,126

DEPARTMENT OF COMMERCE					
BUREAU OF THE CENSUS, DEPARTMENT OF COMMERCE					
DIRECT FROM:					
BUREAU OF THE CENSUS, DEPARTMENT OF COMMERCE					
Federal State Cooperative Program for Population Estimates Agency's Partic		NAA	11.Order #: YA132309SE0537	2,036	0
SUBTOTAL DIRECT FROM:				2,036	0
SUBTOTAL BUREAU OF THE CENSUS, DEPARTMENT OF COMMERCE				2,036	0
DEPARTMENT OF COMMERCE					
DIRECT FROM:					
DEPARTMENT OF COMMERCE					
ARRA- BTOP Grant		DAA	11.557	228,539	729,810
State Broadband Data and Development Grant Program		EGB	11.558	848,844	0
SUBTOTAL DIRECT FROM:				1,077,383	729,810
PASS-THROUGH PROGRAMS FROM:					
CONSORTIUM FOR OCEAN LEADERSHIP					
Unclassified Grants and Contracts		GFB	11.000 / 11.SA 10-33	14,540	0
PURDUE UNIVERSITY					
ARRA		GFB	11.000 / 11.4112-33992	140,462	0
SPACE ENVIRONMENT TECHNOLOGIES					
Unclassified Grants and Contracts		GFB	11.000 / 11.CG-2009-00004-1	64,361	0
WATER RESEARCH FOUNDATION					
Unclassified Grants and Contracts		GFB	11.000 / 11.NA100AR4310149	23,201	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				242,564	0
SUBTOTAL DEPARTMENT OF COMMERCE				1,319,947	729,810
ECONOMIC DEVELOPMENT ADMINISTRATION, DEPARTMENT OF COMMERCE					
DIRECT FROM:					
ECONOMIC DEVELOPMENT ADMINISTRATION, DEPARTMENT OF COMMERCE					
Trade Adjustment Assistance for Firms		GFB	11.313	1,643,736	0
SUBTOTAL DIRECT FROM:				1,643,736	0
SUBTOTAL ECONOMIC DEVELOPMENT ADMINISTRATION, DEPARTMENT OF COMMERCE				1,643,736	0
INTERNATIONAL TRADE ADMINISTRATION, DEPARTMENT OF COMMERCE					

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

NONCASH
INDICATOR

STATE¹
AGENCY

CFDA / OTHER ID NUMBER

DIRECT
EXPENDITURES

PASSED TO
SUBRECIPIENTS

DIRECT FROM:

INTERNATIONAL TRADE ADMINISTRATION, DEPARTMENT OF COMMERCE
Market Development Cooperator Program

EDA 11.112

73,280

0

SUBTOTAL DIRECT FROM:

73,280

0

SUBTOTAL INTERNATIONAL TRADE ADMINISTRATION, DEPARTMENT OF COMMERCE

73,280

0

NATIONAL INSTITUTE OF STANDARDS AND TECHNOLOGY, DEPARTMENT OF COMMERCE

DIRECT FROM:

NATIONAL INSTITUTE OF STANDARDS AND TECHNOLOGY, DEPARTMENT OF COMMERCE
Measurement and Engineering Research and Standards
Measurement and Engineering Research and Standards
Measurement and Engineering Research and Standards

GFB 11.609
GFC 11.609
GKA 11.609

7,179,313
4,500
5,000

0
0
0

SUBTOTAL DIRECT FROM:

7,188,813

0

PASS-THROUGH PROGRAMS FROM:

Colorado Association for Manufacturing and Technology
Manufacturing Extension Partnership

GGB 11.611

20,689

0

SUBTOTAL PASS-THROUGH PROGRAMS FROM:

20,689

0

SUBTOTAL NATIONAL INSTITUTE OF STANDARDS AND TECHNOLOGY, DEPARTMENT OF COMMERCE

7,209,502

0

NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION, DEPARTMENT OF COMMERCE

DIRECT FROM:

NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION, DEPARTMENT OF COMMERCE
Office of Oceanic and Atmospheric Research (OAR) Joint and Cooperative Institutes
Educational Partnership Program

GFB 11.432
GFB 11.481

1,401
3,849

0
0

SUBTOTAL DIRECT FROM:

5,250

0

PASS-THROUGH PROGRAMS FROM:

STG INC

ARRA

THE COLLEGE OF WILLIAM AND MARY

Integrated Ocean Observing System (IOOS)

UNIVERSITY CORP FOR ATMOSPHERIC RESEARCH

Climate and Atmospheric Research

Climate and Atmospheric Research

Climate and Atmospheric Research

WOODS HOLE OCEANOGRAPHIC INSTITUTION

Office of Oceanic and Atmospheric Research (OAR) Joint and Cooperative Institutes

GFB 11.463 / 11.CT-09-SC-005
GFB 11.012 / 11.715488 / 712683
GFB 11.431 / 11.Z10-79926
GFB 11.431 / 11.Z10-81044
GFB 11.431 / 11.Z10-85013
GFB 11.432 / 11.A100757

113,452
72,203
37,440
182,916
121,002
15,000

0
0
0
0
0
0

SUBTOTAL PASS-THROUGH PROGRAMS FROM:

542,013

0

SUBTOTAL NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION, DEPARTMENT OF COMMERCE

547,263

0

NATIONAL TELECOMMUNICATIONS AND INFORMATION ADMINISTRATION, DEPARTMENT OF COMMERCE

DIRECT FROM:

NATIONAL TELECOMMUNICATIONS AND INFORMATION ADMINISTRATION, DEPARTMENT OF COMMERCE
Public Telecommunications Facilities Planning and Construction
Public Safety Interoperable Communications Grant Program

GSA 11.550 / 11.08-01-N10026
ESA 11.555

50,444
194,495

0
4,819,964

SUBTOTAL DIRECT FROM:

244,939

4,819,964

SUBTOTAL NATIONAL TELECOMMUNICATIONS AND INFORMATION ADMINISTRATION, DEPARTMENT OF COMMERCE

244,939

4,819,964

SUBTOTAL DEPARTMENT OF COMMERCE

11,040,703

5,549,774

DEPARTMENT OF DEFENSE

DEFENSE LOGISTICS AGENCY, DEPARTMENT OF DEFENSE

DIRECT FROM:

DEFENSE LOGISTICS AGENCY, DEPARTMENT OF DEFENSE

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Procurement Technical Assistance For Business Firms		EDA	12.002	0	295,597
SUBTOTAL DIRECT FROM:				0	295,597
SUBTOTAL DEFENSE LOGISTICS AGENCY, DEPARTMENT OF DEFENSE				0	295,597
DEPARTMENT OF ARMY U.S. ARMY RESEARCH AND MATERIAL COMMAND, DEPARTMENT OF DEFENSE					
DIRECT FROM:					
DEPARTMENT OF ARMY U.S. ARMY RESEARCH AND MATERIAL COMMAND, DEPARTMENT OF DEFENSE					
Military Medical Research & Development		GFE	12.420	463,791	0
Military Medical Research & Development		GGB	12.420 / 12.DAMD17-02-2-0008 TO#2	9,496	0
Military Medical Research & Development		GGB	12.420 / 12.W81XWH-09-1-0457	66,608	0
Pueblo Chemical Demilitarization		FAA	12.Cooperative Agreement	78,786	0
Pueblo Chemical Demilitarization		FAA	12.REIMS6-09-UCOLO4739	1,087,056	0
Pueblo Chemical Demilitarization		FAA	12.REIMS60-09-UCOLO007	548	36,566
SUBTOTAL DIRECT FROM:				1,706,285	36,566
PASS-THROUGH PROGRAMS FROM:					
FLASHBACK TECHNOLOGIES LLC					
Military Medical Research & Development		GFB	12.420 / 12.OCG5249B	50,234	0
Military Medical Research & Development		GFB	12.420 / 12.OCG5262B	77,427	0
MASSACHUSETTS GENERAL HOSPITAL					
Military Medical Research & Development		GFB	12.420 / 12.217074	29,853	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				157,514	0
SUBTOTAL DEPARTMENT OF ARMY U.S. ARMY RESEARCH AND MATERIAL COMMAND, DEPARTMENT OF DEFENSE				1,863,799	36,566
DEPARTMENT OF DEFENSE					
DIRECT FROM:					
DEPARTMENT OF DEFENSE					
Unclassified Grants and Contracts		DAA	12.000	0	891,460
Lowry Privatization II Long Term Project		FAA	12.Contract 06 FEA 00020	74,495	0
Update ICRMP Eareckson Air Station, AK		GGB	12.DAMD17-02-2-0008-0022 Am	27,585	0
Cultural Resources Technical Assistance		GGB	12.DAMD17-02-2-0008-0030	20,074	0
Cultural Resources Support Alaska- On Ca		GGB	12.DAPC49-02-D-0002 DO#001	16,938	0
Fort Wainwright (FWA) Aviation Stationin		GGB	12.W911K8-10-2-0001 TO#0040	6,880	0
FWA Moose Habitat Assessment		GGB	12.W912-09-2-0051 TO#6	88,262	0
Environmental Assessments for Marine Cor		GGB	12.W912DY-07-2-0039 CPCEsu	25,563	0
In Theater Heritage Planning + Training		GGB	12.W912DY-08-2-0007 P00001	3,852	0
Management of Nene at Pahakuloa Training		GGB	12.W912DY-08-2-0043 W9132T0	107,767	28,260
Cutural Resources Management Program Sup		GGB	12.W912DY-09-2-0045	475,061	0
Watershed Basin Survey, Analysis and Mod		GGB	12.W912DY-09-2-0051 TO#3	140,249	0
Beluga Whale Research + Monitoring at Fo		GGB	12.W9132T-05-2-0032	114,263	0
Large-Scale Fence Unit Contruction at Po		GGB	12.W9132T-05-2-0032	1,338,024	0
Wolf Monitoring at Fort Richardson, Al		GGB	12.W9132T-05-2-0032 TO#1	24,993	0
Effects of Fence on Moose Population		GGB	12.W9132T-05-2-0032 TO#2	21,356	0
Beluga Whale Montioring Cook Inlet		GGB	12.W9132T-05-2-0032 TO#4	50,708	0
DTA Migratory Bird Habitat Assessment		GGB	12.W9132T-05-2-0032 TO#5	49,686	0
FWA Trumpeter Swan Survey,		GGB	12.W9132T-05-2-0032 TO#7	22,680	0
FWA Migratory Bird Habitat Assessment		GGB	12.W9132T-05-2-0032 TO#8	38,307	0
SUBTOTAL DIRECT FROM:				2,646,743	919,720
PASS-THROUGH PROGRAMS FROM:					
ALD NANOSOLUTIONS, INC.					
Unclassified Grants and Contracts		GFB	12.000 / 12.OCG5207B	10,435	0
Unclassified Grants and Contracts		GFB	12.000 / 12.OCG5367B	33,000	0
APPLIED TECHNOLOGY					
Unclassified Grants and Contracts		GFB	12.000 / 12.S10-007	22,861	0
Unclassified Grants and Contracts		GFB	12.000 / 12.S11-001	8,318	0
BBN TECHNOLOGIES					
Unclassified Grants and Contracts		GFB	12.000 / 12.OCC4748B PO 9500008	75,458	310,063
Unclassified Grants and Contracts		GFB	12.000 / 12.OCC4748B P095000083	0	53,784
Unclassified Grants and Contracts		GFB	12.000 / 12.OCC4748BP0950008395	451,204	0
BERRIEHILL RESEARCH CORPORATION					
Unclassified Grants and Contracts		GFB	12.000 / 12.OCC5408B	82,719	0
BLUE SUN BIODIESEL					
Unclassified Grants and Contracts		GFB	12.000 / 12.15751-01/OCC5160B	(8,877)	0
BOSTON COLLEGE					

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Unclassified Grants and Contracts		GFB	12.000 / 12.587-1/PO EAGLE-0000	120,513	0
BOULDER LABS		GFB			
Unclassified Grants and Contracts		GFB	12.000 / 12.OCG5228B	87,001	0
BRIMROSE CORPORATION OF AMERICA		GFB			
Unclassified Grants and Contracts		GFB	12.000 / 12.OCG5431B	52,077	0
COLDQUANTA, INC		GFB			
Unclassified Grants and Contracts		GFB	12.000 / 12.OCG5149B	1,903	0
Unclassified Grants and Contracts		GFB	12.000 / 12.OCG5385B	34	0
COLORADO ENGINEERING INC		GFB			
Unclassified Grants and Contracts		GFB	12.000 / 12.OCG5337B	56,727	0
Unclassified Grants and Contracts		GFB	12.000 / 12.OCG5429B	20,972	0
CORNERSTONE RESEARCH GROUP		GFB			
Unclassified Grants and Contracts		GFB	12.000 / 12.9471	(4,713)	0
FIRST RF CORPORATION		GFB			
Unclassified Grants and Contracts		GFB	12.000 / 12.PO 8632	3	0
GENERAL DYNAMICS		GFB			
Unclassified Grants and Contracts		GFB	12.000 / 12.2010-00870	30,215	0
GEORGIA INSTITUTE OF TECHNOLOGY		GFB			
Unclassified Grants and Contracts		GFB	12.000 / 12.D6108-S2	26,899	0
General Dynamics Corporation		GGB	12.SD-DW-08-014 MOD #1	5,272	0
ITAM Program Support Technical Site Visi		GFB			
HONEYWELL INTERNATIONAL, INC.		GFB			
Unclassified Grants and Contracts		GFB	12.000 / 12.GPA A007443	41	0
MAINSTREAM ENGINEERING		GFB			
Unclassified Grants and Contracts		GFB	12.000 / 12.OCG5482B / 0617844	10,428	0
MARLOW INDUSTRIES		GFB			
Unclassified Grants and Contracts		GFB	12.000 / 12.42042721.2	93,938	0
MATERIALS SCIENCE CORPORATION		GFB			
Unclassified Grants and Contracts		GFB	12.000 / 12.3422-SD18-002-02	9,831	0
MIDE TECHNOLOGY CORPORATION		GFB			
Unclassified Grants and Contracts		GFB	12.000 / 12.2844	11,720	0
Unclassified Grants and Contracts		GFB	12.000 / 12.PO 002247	15,205	0
NORTHROP GRUMMAN		GFB			
Unclassified Grants and Contracts		GFB	12.000 / 12.2763310	43,208	0
NORTHWEST RESEARCH ASSOCIATES INC		GFB			
Unclassified Grants and Contracts		GFB	12.000 / 12.NWRA-10-S-136	106,764	0
NUMERICA CORPORATION		GFB			
Unclassified Grants and Contracts		GFB	12.000 / 12.1118-001-01	29,891	0
Unclassified Grants and Contracts		GFB	12.000 / 12.1119-001-01	29,696	0
RAYTHEON		GFB			
Unclassified Grants and Contracts		GFB	12.000 / 12.4400338213	42,773	0
SYNKERA TECHNOLOGIES, INC.		GFB			
Unclassified Grants and Contracts		GFB	12.000 / 12.OCG4739B	15	0
Unclassified Grants and Contracts		GFB	12.000 / 12.OCG5372B	20,000	0
TDA RESEARCH INC.		GFB			
Unclassified Grants and Contracts		GFB	12.000 / 12.UCB 09-02	73,564	0
Unclassified Grants and Contracts		GFB	12.000 / 12.UCB 09-03	111,298	0
Unclassified Grants and Contracts		GFB	12.000 / 12.UCB 10.01	16,097	0
TELEDYNE SCIENTIFIC AND IMAGING, LLC		GFB			
Unclassified Grants and Contracts		GFB	12.000 / 12.B9U554826	203,971	0
TEXAS A&M UNIVERSITY		GFB			
Unclassified Grants and Contracts		GFB	12.000 / 12.OCG5147B #A4011	143,911	0
UNIVERSAL ENERGY SYSTEMS		GFB			
Unclassified Grants and Contracts		GFB	12.000 / 12.P745-4/S-745-47-MRO	1,094	0
UNIVERSITY OF CALIFORNIA AT SAN DIEGO		GFB			
Unclassified Grants and Contracts		GFB	12.000 / 12.10295669	258,981	0
WACARI GROUP		GFB			
Unclassified Grants and Contracts		GFB	12.000 / 12.OCG5358B	21,642	0
ZEL TECHNOLOGIES		GFB			
Unclassified Grants and Contracts		GFB	12.000 / 12.2007-CIRES-10	28,537	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				2,344,626	363,847
SUBTOTAL DEPARTMENT OF DEFENSE				4,991,369	1,283,567
DEPARTMENT OF THE AIR FORCE, MATERIEL COMMAND, DEPARTMENT OF DEFENSE					
DIRECT FROM:					
DEPARTMENT OF THE AIR FORCE, MATERIEL COMMAND, DEPARTMENT OF DEFENSE					
Air Force Defense Research Sciences Program		GFC	12.800	933,649	0
Air Force Defense Research Sciences Program		GKA	12.800	5,000	0
SUBTOTAL DIRECT FROM:				938,649	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY				DIRECT		PASSED TO SUBRECIPIENTS	
MAJOR SUBDIVISION OF FEDERAL AGENCY				EXPENDITURES			
SOURCE TYPE (DIRECT OR PASS-THROUGH)							
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)							
PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER				
PASS-THROUGH PROGRAMS FROM:							
ADA TECHNOLOGIES, INC		GFB	12.800 / 12.10-0599S	27,282		0	
Air Force Defense Research Sciences Program		GFB	12.800 / 12.0CG5450B	177,553		0	
CENTER FOR SPACE ENTREPRENEURSHIP		GFB	12.800 / 12.2000950963	69,764		0	
JOHNS HOPKINS UNIVERSITY		GFB	12.800 / 12.0CG5329B	30,000		0	
Air Force Defense Research Sciences Program		GFB	12.800 / 12.24386390-44895-A	91,477		0	
OMITRON INC		GFB	12.800 / 12.23475-02131-S01	124,347		0	
Air Force Defense Research Sciences Program		GFE	12.800 / 12.FA 3089-07-F-0467	205,140		1,050	
STANFORD UNIVERSITY		GFB	12.800 / 12.6692	562,174		0	
Air Force Defense Research Sciences Program		GFB	12.800 / 12.2807404	233,523		0	
SYRACUSE UNIVERSITY							
Air Force Defense Research Sciences Program							
U.S AIR FORCE							
Air Force Defense Research Sciences Program							
UNIVERSITY OF CONNECTICUT							
Air Force Defense Research Sciences Program							
UNIVERSITY OF MARYLAND COLLEGE PARK							
Air Force Defense Research Sciences Program							
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				1,521,260		1,050	
SUBTOTAL DEPARTMENT OF THE AIR FORCE, MATERIEL COMMAND, DEPARTMENT OF DEFENSE				2,459,909		1,050	
DEPARTMENT OF THE ARMY, NATIONAL GUARD BUREAU, DEPARTMENT OF DEFENSE							
DIRECT FROM:							
DEPARTMENT OF THE ARMY, NATIONAL GUARD BUREAU, DEPARTMENT OF DEFENSE							
Military Construction, National Guard				OAA	12.400	13,823,119	0
SUBTOTAL DIRECT FROM:						13,823,119	0
SUBTOTAL DEPARTMENT OF THE ARMY, NATIONAL GUARD BUREAU, DEPARTMENT OF DEFENSE						13,823,119	0
NATIONAL GUARD BUREAU, DEPARTMENT OF DEFENSE							
DIRECT FROM:							
NATIONAL GUARD BUREAU, DEPARTMENT OF DEFENSE							
ARRA				OAA	12.401	751,006	0
National Guard Military Operations & Maintenance (O&M) Projects				OAA	12.401	13,733,078	0
SUBTOTAL DIRECT FROM:						14,484,084	0
SUBTOTAL NATIONAL GUARD BUREAU, DEPARTMENT OF DEFENSE						14,484,084	0
OFFICE OF NAVAL RESEARCH, DEPARTMENT OF THE NAVY							
DIRECT FROM:							
OFFICE OF NAVAL RESEARCH, DEPARTMENT OF THE NAVY							
Basic & Applied Scientific Research				GFC	12.300	72,284	0
Basic & Applied Scientific Research				GFE	12.300	397,625	22,350
Basic & Applied Scientific Research				GGB	12.300 / 12.W912DY-07-2-0014 P000	27,436	0
Basic & Applied Scientific Research				GGB	12.300 / 12.W912DY-07-2-0044 P000	379,051	0
Basic & Applied Scientific Research				GGB	12.300 / 12.W912DY-07-2-0044 P1,1	76,284	0
Basic & Applied Scientific Research				GGB	12.300 / 12.W912DY-07-2-0044 P1,8	164,697	0
Basic & Applied Scientific Research				GGB	12.300 / 12.W912DY-07-2-0044 P16	63,283	0
Basic & Applied Scientific Research				GGB	12.300 / 12.W912DY-07-2-0044 T0#1	191,719	0
Basic & Applied Scientific Research				GGB	12.300 / 12.W912DY-07-2-0044 T0#3	(9,025)	1,054
Basic & Applied Scientific Research				GGB	12.300 / 12.W912DY-07-2-0044 T0#4	113,178	0
Basic & Applied Scientific Research				GGB	12.300 / 12.W912DY-07-2-0044 T0#5	460,160	0
Basic & Applied Scientific Research				GGB	12.300 / 12.W912DY-07-2-0044 T0#9	150,272	0
Basic & Applied Scientific Research				GGB	12.300 / 12.W912DY-08-2-0024 P000	2,303,765	0
Basic & Applied Scientific Research				GGB	12.300 / 12.W912DY0920001 W9126G-	50,973	0
Basic & Applied Scientific Research				GGB	12.300 / 12.W912HZ0820006 W9126G-	97,826	0
SUBTOTAL DIRECT FROM:						4,539,528	23,404
PASS-THROUGH PROGRAMS FROM:							
UNIVERSITY OF WASHINGTON							
Basic & Applied Scientific Research				GFB	12.300 / 12.245906	136,530	0
ZEL TECHNOLOGIES							
Basic & Applied Scientific Research				GFB	12.300 / 12.2803	95,353	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				231,883	0
SUBTOTAL OFFICE OF NAVAL RESEARCH, DEPARTMENT OF THE NAVY				4,771,411	23,404
OFFICE OF THE CHIEF OF ENGINEERS, DEPARTMENT OF THE ARMY, DEPARTMENT OF DEFENSE					
DIRECT FROM:					
OFFICE OF THE CHIEF OF ENGINEERS, DEPARTMENT OF THE ARMY, DEPARTMENT OF DEFENSE					
Flood Control Projects		WBA	12.106	0	17,657
State Memorandum of Agreement Program for the Reimbursement of Technical Services		FAA	12.113	984,273	0
Army Corps of Engineers Cost Share CH		PJA	12.DACW45033001	435,149	0
Army Corps of Engineers Cost Share CC		PJA	12.DACW45033002	438,377	0
Army Corps of Engineers Cost Share CT		PJA	12.DACW47033001	541,370	0
Zooplankton Sampling		PBA	12.USACE-2	4,000	0
SUBTOTAL DIRECT FROM:				2,403,169	17,657
SUBTOTAL OFFICE OF THE CHIEF OF ENGINEERS, DEPARTMENT OF THE ARMY, DEPARTMENT OF DEFENSE				2,403,169	17,657
OFFICE OF THE SECRETARY OF DEFENSE, DEPARTMENT OF DEFENSE					
PASS-THROUGH PROGRAMS FROM:					
ACADEMY OF APPLIED SCIENCES					
Basic, Applied, & Advanced Research in Science and Engineering		GFC	12.630	2,059	0
UNIVERSITY OF ARIZONA					
Basic, Applied, & Advanced Research in Science and Engineering		GFB	12.630 / 12.Y561926	24,790	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				26,849	0
SUBTOTAL OFFICE OF THE SECRETARY OF DEFENSE, DEPARTMENT OF DEFENSE				26,849	0
U.S. ARMY RESEARCH OFFICE, U.S. ARMY MATERIAL COMMAND					
DIRECT FROM:					
U.S. ARMY RESEARCH OFFICE, U.S. ARMY MATERIAL COMMAND					
Basic Scientific Research		CKA	12.431	5,000	0
Basic Scientific Research		GGB	12.431 / 12.W911NF-10-1-0295	12,942	0
SUBTOTAL DIRECT FROM:				17,942	0
PASS-THROUGH PROGRAMS FROM:					
MASSACHUSETTS INSTITUTE OF TECHNOLOGY					
Basic Scientific Research		GFB	12.431 / 12.5710002890	113,067	0
N/A					
Basic Scientific Research - ARRA		GVA	12.431 / 12.N/A	107,132	0
PURDUE UNIVERSITY					
Basic Scientific Research		GFB	12.431 / 12.531-0897-01	190,802	0
THE COLLEGE OF WILLIAM AND MARY					
Basic Scientific Research		GFB	12.431 / 12.739461 / 712683	32,281	0
UNIVERSITY OF MARYLAND COLLEGE PARK					
Basic Scientific Research		GFB	12.431 / 12.Z854002	97,211	0
Basic Scientific Research		GFB	12.431 / 12.Z918810	266,289	0
UNIVERSITY OF WISCONSIN					
Basic Scientific Research		GFB	12.431 / 12.248K916	450,807	469,802
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				1,257,589	469,802
SUBTOTAL U.S. ARMY RESEARCH OFFICE, U.S. ARMY MATERIAL COMMAND				1,275,531	469,802
SUBTOTAL DEPARTMENT OF DEFENSE				46,099,240	2,127,643
<hr/>					
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					
COMMUNITY PLANNING AND DEVELOPMENT, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					
DIRECT FROM:					
COMMUNITY PLANNING AND DEVELOPMENT, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					
Emergency Shelter Grants Program		NAA	14.231	40,204	957,687
Shelter Plus Care		IHA	14.238	3,421,627	0
HOME Investment Partnerships Program		NAA	14.239	678,393	6,304,149

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

NONCASH
INDICATOR

STATE¹
AGENCY

CFDA / OTHER ID NUMBER

DIRECT
EXPENDITURES

PASSED TO
SUBRECIPIENTS

SUBTOTAL DIRECT FROM:

4,140,224

7,261,836

SUBTOTAL COMMUNITY PLANNING AND DEVELOPMENT, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

4,140,224

7,261,836

DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

DIRECT FROM:

DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

College Housing Program

Manufactured Housing Construction

CSA

14.CH COLO 86D

16,964

0

NAA

14.DU100K900016684

4,707

0

SUBTOTAL DIRECT FROM:

21,671

0

SUBTOTAL DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

21,671

0

HOUSING, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

DIRECT FROM:

HOUSING, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

ARRA Homeless Prevention & Rapid Rehousing

Community Challenge Planning Grants and the Department of Transportation's TIGER II Planning Grants

NAA

14.257

33,949

3,277,551

NAA

14.704

159

0

SUBTOTAL DIRECT FROM:

34,108

3,277,551

SUBTOTAL HOUSING, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

34,108

3,277,551

OFFICE OF FAIR HOUSING AND EQUAL OPPORTUNITY, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

DIRECT FROM:

OFFICE OF FAIR HOUSING AND EQUAL OPPORTUNITY, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

Fair Housing Assistance Program: State and Local

SDA

14.401

196,056

0

SUBTOTAL DIRECT FROM:

196,056

0

SUBTOTAL OFFICE OF FAIR HOUSING AND EQUAL OPPORTUNITY, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

196,056

0

OFFICE OF HOUSING-FEDERAL HOUSING COMMISSIONER, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

DIRECT FROM:

OFFICE OF HOUSING-FEDERAL HOUSING COMMISSIONER, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

Supportive Housing for Persons with Disabilities

Housing Opportunities for Persons with AIDS

NAA

14.181

341,116

25,659

NAA

14.241

6,891

525,479

SUBTOTAL DIRECT FROM:

348,007

551,138

SUBTOTAL OFFICE OF HOUSING-FEDERAL HOUSING COMMISSIONER, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

348,007

551,138

OFFICE OF POLICY DEVELOPMENT AND RESEARCH, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

DIRECT FROM:

OFFICE OF POLICY DEVELOPMENT AND RESEARCH, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

Hispanic-Serving Institutions Assisting Communities

Hispanic-Serving Institutions Assisting Communities

GJH

14.514

86,887

0

GJM

14.514

63,754

0

SUBTOTAL DIRECT FROM:

150,641

0

PASS-THROUGH PROGRAMS FROM:

N/A

Hispanic-Serving Institutions Assisting Communities

GYA

14.514 / 14.N/A

159,422

0

SUBTOTAL PASS-THROUGH PROGRAMS FROM:

159,422

0

SUBTOTAL OFFICE OF POLICY DEVELOPMENT AND RESEARCH, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

310,063

0

SUBTOTAL DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

5,050,129

11,090,525

DEPARTMENT OF THE INTERIOR

BUREAU OF LAND MANAGEMENT, DEPARTMENT OF THE INTERIOR

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
DIRECT FROM:					
BUREAU OF LAND MANAGEMENT, DEPARTMENT OF THE INTERIOR					
Oversight & Review of Anvil Points Facility - Bureau of Land Management, D		FAA	15.1422 CAA040014	18,191	0
Cooperative Inspection Agreements with States & Tribes		PBA	15.222 / 15.142597FC4020	244,515	0
Cultural Resource Management		CCA	15.224	37,667	0
Cultural Resource Management		GGB	15.224 / 15.L09AC15952	2,798	0
Cultural Resource Management		GGB	15.224 / 15.L10AC20554	10,091	0
Recreation Resource Management		GZA	15.225	108,377	0
ARRA McInnis Canyon Big Horn Sheep - ARRA		PBA	15.225 / 15.L10AC20035	69,878	0
Distribution of Receipts to State and Local Governments		WBA	15.227	149,124,967	143,239
Fish, Wildlife and Plant Conservation Resource Management		PBA	15.231 / 15.CAA070004	6,866	0
Fish, Wildlife and Plant Conservation Resource Management		PJA	15.231 / 15.L10AC20324	8,385	0
Forests and Woodlands Resource Management		GGB	15.233 / 15.L09AC16037	11,054	0
Environmental Quality and Protection Resource Management		GZA	15.236	6,965	0
Environmental Quality and Protection Resource Management		PKA	15.236 / 15.L09AC15341	3,789	0
Environmental Quality and Protection Resource Management		PKA	15.236 / 15.L09AC15519	546	0
Environmental Quality and Protection Resource Management		PKA	15.236 / 15.L09AC15681	19,393	0
Environmental Quality and Protection Resource Management		PKA	15.236 / 15.L09AC15698	3,933	0
Environmental Quality and Protection Resource Management		PKA	15.236 / 15.L09AC15879	7,000	0
Environmental Quality and Protection Resource Management		PKA	15.236 / 15.L09AC15880	818	0
Environmental Quality and Protection Resource Management		PKA	15.236 / 15.L09AC15882	12,023	0
Environmental Quality and Protection Resource Management		PKA	15.236 / 15.L09AC15926	2,369	0
Environmental Quality and Protection Resource Management		PKA	15.236 / 15.L09AC16082	37,858	0
Environmental Quality and Protection Resource Management		PKA	15.236 / 15.L09AC16083	35,778	0
Environmental Quality and Protection Resource Management		PKA	15.236 / 15.L09AC16084	20,587	0
Environmental Quality and Protection Resource Management		PKA	15.236 / 15.L09AC16130	8,500	0
Environmental Quality and Protection Resource Management		PKA	15.236 / 15.L09AC16243	156,774	0
Environmental Quality and Protection Resource Management		PKA	15.236 / 15.L10AC16435	46,721	0
Environmental Quality and Protection Resource Management		PKA	15.236 / 15.L10AC16448	106,432	0
Environmental Quality and Protection Resource Management		GGB	15.236 / 15.L10AC20147	1,201	0
Environmental Quality and Protection Resource Management		PKA	15.236 / 15.L10AC20171	64,899	0
Environmental Quality and Protection Resource Management		PKA	15.236 / 15.L10AC20213	30,000	0
Environmental Quality and Protection Resource Management		PKA	15.236 / 15.L10AC20248	57,000	0
Environmental Quality and Protection Resource Management		PKA	15.236 / 15.L10AC20267	196	0
Environmental Quality and Protection Resource Management		PKA	15.236 / 15.L10AC20289	802	0
Environmental Quality and Protection Resource Management		PKA	15.236 / 15.L10AC20297	392	0
Environmental Quality and Protection Resource Management		PKA	15.236 / 15.L10AC20435	14,714	0
Environmental Quality and Protection Resource Management		PBA	15.236 / 15.L10AC20492	6,120	0
Environmental Quality and Protection Resource Management		PKA	15.236 / 15.L11AC20067	3,683	0
Environmental Quality and Protection Resource Management		PKA	15.236 / 15.L11AC20079	3,145	0
Challenge Cost Share		BAA	15.238 / 15.L10AC20311	16,857	0
Small Reclamation Projects		PBA	15.503 / 15.08FG402776	144,238	0
Bat Surveys-Dolores River Canyon-II		PBA	15.CAA060005	2,376	0
N Leopard Frog Monitoring		GSA	15.L08AC13284, Supp # 2,3	20,000	0
San Luis Valley Water FY10		PBA	15.L09PX01069	21,496	0
Cooperative Agreement		GWA	15.L10AC20110	520	0
Aquatic Invasive Species Monitoring		PBA	15.L10AC20134	21,198	0
Cooperative Agreement		GWA	15.L10AC20241	5,470	0
San Luis Valley Water - FY11		PBA	15.L11PX00760	1,524	0
Colorado Bird Breeding Atlas II		GSA	15.LLC0505000 L11100000 MRO	(1,622)	0
SUBTOTAL DIRECT FROM:				150,526,484	143,239
PASS-THROUGH PROGRAMS FROM:					
National Fish & Wildlife Foundation					
Fish, Wildlife and Plant Conservation Resource Management		PBA	15.231 / 15.NFWF-20699	102,774	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				102,774	0
SUBTOTAL BUREAU OF LAND MANAGEMENT, DEPARTMENT OF THE INTERIOR				150,629,258	143,239
BUREAU OF OCEAN ENERGY MANAGEMENT, REGULATION AND ENFORCEMENT, DEPARTMENT OF THE INTERIORS					
DIRECT FROM:					
BUREAU OF OCEAN ENERGY MANAGEMENT, REGULATION AND ENFORCEMENT, DEPARTMENT OF THE INTERIORS					
Federal Oil and Gas Royalty Management		TAA	15.427	719,113	0
SUBTOTAL DIRECT FROM:				719,113	0
SUBTOTAL BUREAU OF OCEAN ENERGY MANAGEMENT, REGULATION AND ENFORCEMENT, DEPARTMENT OF THE INTERIORS				719,113	0
BUREAU OF RECLAMATION, DEPARTMENT OF THE INTERIOR					

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
DIRECT FROM:					
BUREAU OF RECLAMATION, DEPARTMENT OF THE INTERIOR					
Coop Agreement		CCA	15.00-FC-40-3880	443	0
Maint of 4 Western Colo Reservoirs		PJA	15.05FC402274	376,103	0
Navajo Water System COOP Agreement		PJA	15.05FC601983	369,520	0
Williams Fork Operations And Maintenance - BOR		PEA	15.06FC402455	3,519	0
Mumma Native Aquatic Specie OM		PBA	15.08FC402747	4,464	0
Lone Dome Wetlands Area O & M		PBA	15.09FC402855	33,892	0
Water Desalination Research and Development Program		BAA	15.506 / 15.04-FC-40-2156	81,600	1,109,519
Fish and Wildlife Coordination Act		PBA	15.517 / 15.R10AP40003	71,233	0
Fish and Wildlife Coordination Act		CSA	15.517 / 15.R10AP40004	135,369	0
Upper Colorado and San Juan River Basins Endangered Fish Recovery Programs		PBA	15.529 / 15.07FG402653	6,901	0
Western Slope Rehabilitation		PJA	15.B605FC402431	29,812	0
Aquatic Nuisance Species Database		PBA	15.B0R-86-69000	23,664	7,888
Hydrologic Data Collection Closed Basin Project		PEA	15.R10PC40034	20,507	0
SUBTOTAL DIRECT FROM:				1,157,027	1,117,407
SUBTOTAL BUREAU OF RECLAMATION, DEPARTMENT OF THE INTERIOR				1,157,027	1,117,407
DEPARTMENT OF THE INTERIOR					
DIRECT FROM:					
DEPARTMENT OF THE INTERIOR					
Unclassified Grants and Contracts		GFE	15.000	9,356	0
SUBTOTAL DIRECT FROM:				9,356	0
PASS-THROUGH PROGRAMS FROM:					
SONOMA TECHNOLOGY					
Unclassified Grants and Contracts		GFB	15.000 / 15.908059	37,544	0
UNIVERSITY OF ALASKA					
Unclassified Grants and Contracts		GFB	15.000 / 15.UAF 08-0034	30	0
UNIVERSITY OF CALIFORNIA BERKELEY					
Unclassified Grants and Contracts		GFB	15.000 / 15.6730	75,186	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				112,760	0
SUBTOTAL DEPARTMENT OF THE INTERIOR				122,116	0
GEOLOGICAL SURVEY, DEPARTMENT OF THE INTERIOR					
DIRECT FROM:					
GEOLOGICAL SURVEY, DEPARTMENT OF THE INTERIOR					
Assistance to State Water Resources Research Institutes		GGB	15.805 / 15.07HQAG0164	36,154	0
Assistance to State Water Resources Research Institutes		GGB	15.805 / 15.07HQAG0165 Mod 2	(904)	0
U.S. Geological Survey: Research & Data Acquisition		PIA	15.808 / 15.05ERAG0018	5,301	0
U.S. Geological Survey: Research & Data Acquisition		GGB	15.808 / 15.G09AC00084	6,341	0
U.S. Geological Survey: Research & Data Acquisition		PIA	15.808 / 15.G10AC00653	42,890	0
SUBTOTAL DIRECT FROM:				89,782	0
PASS-THROUGH PROGRAMS FROM:					
SOUTHERN CALIFORNIA EARTHQUAKE CENTER					
Earthquake Hazards Reduction Program		GFB	15.807 / 15.OCG52388	21,567	0
Earthquake Hazards Reduction Program		GFB	15.807 / 15.PO 135857	3,132	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				24,699	0
SUBTOTAL GEOLOGICAL SURVEY, DEPARTMENT OF THE INTERIOR				114,481	0
NATIONAL PARK SERVICE, DEPARTMENT OF THE INTERIOR					
DIRECT FROM:					
NATIONAL PARK SERVICE, DEPARTMENT OF THE INTERIOR					
Coop Agreement		CCA	15.1443-CA-1200-98-005	18,032	0
Historic Preservation Fund Grants-In-Aid		CCA	15.904	793,446	105,081
National Historic Landmark		GFE	15.912	246	0
Outdoor Recreation Acquisition, Development and Planning		PJA	15.916 / 15.LWCF2006	0	16,190
Outdoor Recreation Acquisition, Development and Planning		PJA	15.916 / 15.LWCF2007	51	7,225
Outdoor Recreation Acquisition, Development and Planning		PJA	15.916 / 15.LWCF2008	1,914	93,806
Outdoor Recreation Acquisition, Development and Planning		PJA	15.916 / 15.LWCF2009	20,702	0
Native American Graves Protection and Repatriation Act		CCA	15.922	45,090	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Save America's Treasures		GFE	15.929	(854)	0
COLORADO MONUMENT PROJECT -NPS		GZA	15.CAWH120009005	7,342	0
STOMP SURFACE SIMILATOR PROJECT		GZA	15.DE-ACDS-76RL01830	12,550	0
Integrated Pest Management Plan And Educ-Doi-Nps-National Park Service		GGB	15.H1200040001 CSURM-45	334	0
Rocky Mountain Inventory and Monitoring		GGB	15.H1200090004 / J211909001	(1,912)	0
Propagate Native Trees + Shrubs to Resto		GGB	15.H1200090004 CSURM-192	28,784	0
Technical Assistance to NPS Wildlife Hea		GGB	15.H2370094000 J2340090037	191,265	0
The Social Sciences of Climate Change		GGB	15.H2370094000 J2340100017	13,440	0
A Collaborative Approach to Promoting On		GGB	15.H2370094000/J2340100058	5,802	0
Status and Trends of Impaired, Threatene		GGB	15.H2380040001 TO J2380050	(25,394)	0
Architectural Condition Assessment		GSA	15.J1242090058/ FLC-18	65,338	0
Archeological Inventory		GSA	15.J1470050627	(21)	0
Pilot Study Mercury Depositon in MV Nat Park		GSA	15.J1496090024	1,493	0
FLC MV Internship Program 10-11		GSA	15.J1496100134/ FLC-21	3,917	0
INTERNS & UNDERGRAD EMPLOYEES		GZA	15.J2118090007 PROJECT #MSC	1,286	0
PT.2 INTERNS & UNDERGRAD EMPLOYEES		GZA	15.J2118090012 PROJECT #MSC	3,779	0
Inventory of Exotic Plants in SPMNM		GSA	15.J2121090105/FLC-14	52	0
Museum Exhibit Plan, FT Union Nat Monument		GSA	15.J7230090005	11,542	0
Museum Exhibit Plan, FT Union Nat Monument		GSA	15.J7230100007	(356)	0
Collecting IM Emissions Data		GSA	15.R1247100008	12,474	0
Professional Development for Resource Stewardship Seasonals in RMNP		GKA	15.UNC-8	596	0
SUBTOTAL DIRECT FROM:				1,210,938	222,302
PASS-THROUGH PROGRAMS FROM:					
N/A					
Cooperative Research and Training Programs - Resources of the National Park System		GYA	15.945 / 15.N/A	1,250	0
Rocky Mountain National Pk					
Rocky Mountain National Park		GTA	15.P11AT002223	2,092	0
University of Wisconsin					
A Web Skin for the Great Lakes Early Det		GGB	15.251K646	25,098	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				28,440	0
SUBTOTAL NATIONAL PARK SERVICE, DEPARTMENT OF THE INTERIOR				1,239,378	222,302
OFFICE OF SURFACE MINING RECLAMATION AND ENFORCEMENT, DEPARTMENT OF THE INTERIOR					
DIRECT FROM:					
OFFICE OF SURFACE MINING RECLAMATION AND ENFORCEMENT, DEPARTMENT OF THE INTERIOR					
Regulation of Surface Coal Mining & Surface Effects of Underground Coal Mining		PKA	15.250 / 15.S09AP15704	78,294	0
Regulation of Surface Coal Mining & Surface Effects of Underground Coal Mining		PAA	15.250 / 15.S10AF16133	7,489	0
Regulation of Surface Coal Mining & Surface Effects of Underground Coal Mining		PKA	15.250 / 15.S10AF16133	1,296,374	0
Regulation of Surface Coal Mining & Surface Effects of Underground Coal Mining		PAA	15.250 / 15.S11AP20000	15,482	0
Regulation of Surface Coal Mining & Surface Effects of Underground Coal Mining		PKA	15.250 / 15.S11AP20000	1,011,135	0
Abandoned Mine Land Reclamation (AMLR) Program		PKA	15.252 / 15.S08AP12697	1,423,824	0
Abandoned Mine Land Reclamation (AMLR) Program		PKA	15.252 / 15.S09AP15261	741,652	0
Abandoned Mine Land Reclamation (AMLR) Program		PAA	15.252 / 15.S10AB20004	220,414	0
Abandoned Mine Land Reclamation (AMLR) Program		PKA	15.252 / 15.S10AB20004	3,778,159	41,000
SUBTOTAL DIRECT FROM:				8,572,823	41,000
SUBTOTAL OFFICE OF SURFACE MINING RECLAMATION AND ENFORCEMENT, DEPARTMENT OF THE INTERIOR				8,572,823	41,000
U.S. FISH AND WILDLIFE SERVICE, DEPARTMENT OF THE INTERIOR					
DIRECT FROM:					
U.S. FISH AND WILDLIFE SERVICE, DEPARTMENT OF THE INTERIOR					
Roadside Impacts on Veg		PJA	15.601819J320	27,241	0
Fish and Wildlife Management Assistance		PBA	15.608 / 15.98210AG028	1,926	0
Cooperative Endangered Species Conservation Fund		PBA	15.615 / 15.E-10-18	8,187	0
Cooperative Endangered Species Conservation Fund		PBA	15.615 / 15.E-32-R-1	32,552	0
Cooperative Endangered Species Conservation Fund		PJA	15.615 / 15.E24R7	2,000	7,304
Cooperative Endangered Species Conservation Fund		PJA	15.615 / 15.E24R8	650	10,006
Rhinoceros and Tiger Conservation Fund		GGB	15.619 / 15.96200-9-C184	30,006	0
Wildlife Conservation and Restoration		PBA	15.625 / 15.T-16-1	5,000	0
State Wildlife Grants		PBA	15.634 / 15.COC010155	585,680	0
State Wildlife Grants		PBA	15.634 / 15.T2-2-R-1	0	475
State Wildlife Grants		PBA	15.634 / 15.T48R1	14,000	0
State Wildlife Grants		PBA	15.634 / 15.T50R1	9,855	0
State Wildlife Grants		PBA	15.634 / 15.T56R1	0	339
State Wildlife Grants		PBA	15.634 / 15.T58R1	0	11,619
State Wildlife Grants		PBA	15.634 / 15.T59R1	0	25

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
State Wildlife Grants		PBA	15.634 / 15.T60R1	0	1,337
State Wildlife Grants		PBA	15.634 / 15.T6SL1	645,524	0
Wildlife Without Borders- Latin America and the Caribbean		CCB	15.640 / 15.96200-0-G105	5,000	0
Research Grants (Generic)		PJA	15.650 / 15.60181AJ552	1,990	0
Fact INF Survival-MTN Plovers		PBA	15.CO-N121B	8,410	45,433
SUBTOTAL DIRECT FROM:				1,378,021	76,538
PASS-THROUGH PROGRAMS FROM:					
Arizona Game & Fish Dept - WAFWA					
State Wildlife Grants		PBA	15.634 / 15.PG10-TX1	50,000	0
NATIONAL FISH AND WILDLIFE FOUNDATION					
Fish and Wildlife Management Assistance		GFB	15.608 / 15.2008-0058-003	21,053	0
RESEARCH CORP OF THE UNIVERSITY OF HAWAII					
Research Grants (Generic)		GFB	15.650 / 15.Z970189	1,017	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				72,070	0
SUBTOTAL U.S. FISH AND WILDLIFE SERVICE, DEPARTMENT OF THE INTERIOR				1,450,091	76,538
U.S. GEOLOGICAL SURVEY, U.S. DEPARTMENT OF THE INTERIOR					
DIRECT FROM:					
U.S. GEOLOGICAL SURVEY, U.S. DEPARTMENT OF THE INTERIOR					
National Cooperative Geologic Mapping Program		GZA	15.810 / 15.05HQAG0036	440	0
National Cooperative Geologic Mapping Program		PIA	15.810 / 15.G10AC00410	176,238	0
Energy Cooperatives to Support the National Coal Resources Data System (NCRDS)		PIA	15.819 / 15.G10AC00457	14,988	0
CO National Hydrologic Data		PEA	15.G09AC00100	20,106	0
Mapping		GWA	15.R#0789297020	4,811	0
Workshop on Nonstationarity, Hydrologic		GGB	15.W26HM493209491	17,974	0
SUBTOTAL DIRECT FROM:				234,557	0
SUBTOTAL U.S. GEOLOGICAL SURVEY, U.S. DEPARTMENT OF THE INTERIOR				234,557	0
SUBTOTAL DEPARTMENT OF THE INTERIOR				164,238,844	1,600,486
<hr/>					
DEPARTMENT OF JUSTICE					
BUREAU OF JUSTICE ASSISTANCE, OFFICE OF JUSTICE PROGRAMS					
DIRECT FROM:					
BUREAU OF JUSTICE ASSISTANCE, OFFICE OF JUSTICE PROGRAMS					
Second Chance Act Prisoner Reentry Initiative		NAA	16.812	11,782	0
Second Chance Act Prisoner Reentry Initiative		CAA	16.812 / 16.2010-CZ-BX-0041	171,330	0
John R. Justice Prosecutors and Defenders Incentive Act		RAA	16.816	13,921	0
SUBTOTAL DIRECT FROM:				197,033	0
SUBTOTAL BUREAU OF JUSTICE ASSISTANCE, OFFICE OF JUSTICE PROGRAMS				197,033	0
BUREAU OF JUSTICE ASSISTANCE, OFFICE OF JUSTICE PROGRAMS, DEPARTMENT OF JUSTICE					
DIRECT FROM:					
BUREAU OF JUSTICE ASSISTANCE, OFFICE OF JUSTICE PROGRAMS, DEPARTMENT OF JUSTICE					
25th PB RAPS (Responsible Adult Parenting and Sobriety) Project Grant - OJP		JAA	16.2010-DC-BX-0127	38,442	0
Prisoner Reentry Initiative Demonstration (Offender Reentry)		RAA	16.202	9,492	298,683
Prisoner Reentry Initiative Demonstration (Offender Reentry)		CAA	16.202 / 16.2006-RE-CX-0020	20,177	0
Residential Substance Abuse Treatment for State Prisoners		RAA	16.593	175,932	18,059
State Criminal Alien Assistance Program		CAA	16.606	1,745,224	0
Community Prosecution and Project Safe Neighborhoods		RAA	16.609	25,643	168,835
Regional Information Sharing Systems		RAA	16.610 / 16.CO2010CF09	2,500	0
Edward Byrne Memorial Justice Assistance Grant Program		RAA	16.738	1,451,676	2,753,919
Criminal and Juvenile Justice and Mental Health Collaboration Program		JAA	16.745 / 16.2008-MO-BX-0003	18,828	0
Criminal and Juvenile Justice and Mental Health Collaboration Program		JAA	16.745 / 16.2009-MO-BX-0040	96,189	0
SUBTOTAL DIRECT FROM:				3,584,103	3,239,496
SUBTOTAL BUREAU OF JUSTICE ASSISTANCE, OFFICE OF JUSTICE PROGRAMS, DEPARTMENT OF JUSTICE				3,584,103	3,239,496
BUREAU OF JUSTICE STATISTICS, DEPARTMENT OF JUSTICE					

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

NONCASH
INDICATOR

STATE¹
AGENCY

CFDA / OTHER ID NUMBER

DIRECT
EXPENDITURES

PASSED TO
SUBRECIPIENTS

DIRECT FROM:

BUREAU OF JUSTICE STATISTICS, DEPARTMENT OF JUSTICE

State Justice Statistics Program for Statistical Analysis Centers

National Criminal History Improvement Program (NCHIP)

RAA

16.550

21,910

0

RAA

16.554

241,183

0

SUBTOTAL DIRECT FROM:

263,093

0

SUBTOTAL BUREAU OF JUSTICE STATISTICS, DEPARTMENT OF JUSTICE

263,093

0

CORRECTIONS PROGRAM OFFICE, OFFICE OF JUSTICE PROGRAMS, DEPARTMENT OF JUSTICE

DIRECT FROM:

CORRECTIONS PROGRAM OFFICE, OFFICE OF JUSTICE PROGRAMS, DEPARTMENT OF JUSTICE
Comprehensive Approaches to Sex Offender Management Discretionary Grant (CASOM)

RAA

16.203

83,193

0

SUBTOTAL DIRECT FROM:

83,193

0

SUBTOTAL CORRECTIONS PROGRAM OFFICE, OFFICE OF JUSTICE PROGRAMS, DEPARTMENT OF JUSTICE

83,193

0

DEPARTMENT OF JUSTICE

DIRECT FROM:

DEPARTMENT OF JUSTICE

Unclassified Grants and Contracts

Unclassified Grants and Contracts

Unclassified Grants and Contracts

National White Collar Crime Center

ARRA-Victims Assistance Formula Grant

ARRA-Victims Compensation Formula Grant

ARRA-Justice Assistance Grant

CAA

16.000

144,828

0

TAA

16.000

3,483

0

CAA

16.000 / 16.CO022135C

1,958

0

RAA

16.612

118,226

0

RAA

16.801

0

393,155

RAA

16.802

21,699

60,000

RAA

16.803

3,332,924

4,200,457

SUBTOTAL DIRECT FROM:

3,623,118

4,653,612

PASS-THROUGH PROGRAMS FROM:

7th Judicial District Drug Task Force

Federal Drug Enforcement Programs

Front Range Task Force

Federal Drug Enforcement Programs

Metro Gang Task Force

Federal Drug Enforcement Programs

RAA

16.7th Judicial District -

19,634

0

RAA

16.HIDTA & OCDEF

10,985

0

RAA

16.Safe Streets

11,519

0

SUBTOTAL PASS-THROUGH PROGRAMS FROM:

42,138

0

SUBTOTAL DEPARTMENT OF JUSTICE

3,665,256

4,653,612

DRUG COURT PROGRAM OFFICE, DEPARTMENT OF JUSTICE

PASS-THROUGH PROGRAMS FROM:

City and County of Denver

Drug Court Discretionary Grant Program

JAA

16.585 / 16.GE00152

25,332

0

SUBTOTAL PASS-THROUGH PROGRAMS FROM:

25,332

0

SUBTOTAL DRUG COURT PROGRAM OFFICE, DEPARTMENT OF JUSTICE

25,332

0

DRUG ENFORCEMENT ADMINISTRATION, DEPARTMENT OF JUSTICE

DIRECT FROM:

DRUG ENFORCEMENT ADMINISTRATION, DEPARTMENT OF JUSTICE

Law Enforcement Assistance: Narcotics and Dangerous Drugs Training

Drug Enforcement Administration

OAA

16.004

197

0

RAA

16.Drug Interdiction Task F

17,714

0

SUBTOTAL DIRECT FROM:

17,911

0

SUBTOTAL DRUG ENFORCEMENT ADMINISTRATION, DEPARTMENT OF JUSTICE

17,911

0

FEDERAL BUREAU OF INVESTIGATION, DEPARTMENT OF JUSTICE

DIRECT FROM:

FEDERAL BUREAU OF INVESTIGATION, DEPARTMENT OF JUSTICE

Safe Streets Task Force

Joint Terrorism Task Force

RAA

16.2010 RMSSTF

16,639

0

RAA

16.4FN CBI-10JTTF

14,086

0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Joint Terrorism Task Force		RAA	16.66F-DN-A53538D	18,411	0
SUBTOTAL DIRECT FROM:				49,136	0
SUBTOTAL FEDERAL BUREAU OF INVESTIGATION, DEPARTMENT OF JUSTICE				49,136	0
NATIONAL INSTITUTE OF JUSTICE, DEPARTMENT OF JUSTICE					
DIRECT FROM:					
NATIONAL INSTITUTE OF JUSTICE, DEPARTMENT OF JUSTICE					
National Institute of Justice Research, Evaluation, and Development Project Grants		GFE	16.560	72,012	0
National Institute of Justice Research, Evaluation, and Development Project Grants		RAA	16.560	5,332	0
National Institute of Justice Research, Evaluation, and Development Project Grants		CAA	16.560 / 16.2006-IJ-CX-0015	42,479	0
SUBTOTAL DIRECT FROM:				119,823	0
SUBTOTAL NATIONAL INSTITUTE OF JUSTICE, DEPARTMENT OF JUSTICE				119,823	0
NATIONAL INSTITUTE OF JUSTICE, OFFICE OF JUSTICE PROGRAMS, DEPARTMENT OF JUSTICE					
DIRECT FROM:					
NATIONAL INSTITUTE OF JUSTICE, OFFICE OF JUSTICE PROGRAMS, DEPARTMENT OF JUSTICE					
Forensic DNA Backlog Reduction Program		RAA	16.741	980,131	0
Paul Coverdell Forensic Sciences Improvement Grant Program		RAA	16.742	176,735	63,416
SUBTOTAL DIRECT FROM:				1,156,866	63,416
SUBTOTAL NATIONAL INSTITUTE OF JUSTICE, OFFICE OF JUSTICE PROGRAMS, DEPARTMENT OF JUSTICE				1,156,866	63,416
OFFICE FOR VICTIMS OF CRIME, DEPARTMENT OF JUSTICE					
DIRECT FROM:					
OFFICE FOR VICTIMS OF CRIME, DEPARTMENT OF JUSTICE					
Crime Victim Assistance		RAA	16.575	604,717	5,535,747
Crime Victim Compensation		RAA	16.576	167,043	3,996,053
SUBTOTAL DIRECT FROM:				771,760	9,531,800
SUBTOTAL OFFICE FOR VICTIMS OF CRIME, DEPARTMENT OF JUSTICE				771,760	9,531,800
OFFICE OF COMMUNITY ORIENTED POLICING SERVICES, DEPARTMENT OF JUSTICE					
DIRECT FROM:					
OFFICE OF COMMUNITY ORIENTED POLICING SERVICES, DEPARTMENT OF JUSTICE					
Public Safety Partnership & Community Policing Grants		RAA	16.710	21,233	2,924
SUBTOTAL DIRECT FROM:				21,233	2,924
SUBTOTAL OFFICE OF COMMUNITY ORIENTED POLICING SERVICES, DEPARTMENT OF JUSTICE				21,233	2,924
OFFICE OF JUSTICE PROGRAMS, BUREAU OF JUSTICE ASSISTANCE, DEPARTMENT OF JUSTICE					
DIRECT FROM:					
OFFICE OF JUSTICE PROGRAMS, BUREAU OF JUSTICE ASSISTANCE, DEPARTMENT OF JUSTICE					
Edward Byrne Memorial Competitive Grant Program		RAA	16.751	33,317	37,690
Bureau of Justice Assistance		RAA	16.Bulletproof Vest Partner	59,839	0
SUBTOTAL DIRECT FROM:				93,156	37,690
PASS-THROUGH PROGRAMS FROM:					
IDAHO STATE UNIVERSITY					
Edward Byrne Memorial Competitive Grant Program		GFB	16.751 / 16.10-358A	21,573	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				21,573	0
SUBTOTAL OFFICE OF JUSTICE PROGRAMS, BUREAU OF JUSTICE ASSISTANCE, DEPARTMENT OF JUSTICE				114,729	37,690
OFFICE OF JUSTICE PROGRAMS, DEPARTMENT OF JUSTICE					
DIRECT FROM:					
OFFICE OF JUSTICE PROGRAMS, DEPARTMENT OF JUSTICE					
Postconviction DNA Testing		LAA	16.2009-DN-BX-K242	253,661	176,027

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY					
MAJOR SUBDIVISION OF FEDERAL AGENCY					
SOURCE TYPE (DIRECT OR PASS-THROUGH)					
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)					
PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
SUBTOTAL DIRECT FROM:				253,661	176,027
SUBTOTAL OFFICE OF JUSTICE PROGRAMS, DEPARTMENT OF JUSTICE				253,661	176,027
OFFICE OF JUSTICE PROGRAMS, OFFICE FOR VICTIMS OF CRIME, DEPARTMENT OF JUSTICE					
DIRECT FROM:					
OFFICE OF JUSTICE PROGRAMS, OFFICE FOR VICTIMS OF CRIME, DEPARTMENT OF JUSTICE Services For Trafficking Victims		RAA	16.320	87,332	86,609
SUBTOTAL DIRECT FROM:				87,332	86,609
SUBTOTAL OFFICE OF JUSTICE PROGRAMS, OFFICE FOR VICTIMS OF CRIME, DEPARTMENT OF JUSTICE				87,332	86,609
OFFICE OF JUSTICE PROGRAMS, VIOLENCE AGAINST WOMEN OFFICE, DEPARTMENT OF JUSTICE					
DIRECT FROM:					
OFFICE OF JUSTICE PROGRAMS, VIOLENCE AGAINST WOMEN OFFICE, DEPARTMENT OF JUSTICE Sexual Assault Services Formula Program		RAA	16.017	9,441	185,416
ARRA-Violence Against Women		RAA	16.588	73,744	955,935
Violence Against Women Formula Grants		RAA	16.588	336,266	1,587,056
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program		RAA	16.590	58,079	15,366
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program		JAA	16.590 / 16.2009-WE-AX-0037	147,941	0
SUBTOTAL DIRECT FROM:				625,471	2,743,773
SUBTOTAL OFFICE OF JUSTICE PROGRAMS, VIOLENCE AGAINST WOMEN OFFICE, DEPARTMENT OF JUSTICE				625,471	2,743,773
OFFICE OF JUVENILE JUSTICE AND DELINQUENCY PREVENTION, DEPARTMENT OF JUSTICE					
DIRECT FROM:					
OFFICE OF JUVENILE JUSTICE AND DELINQUENCY PREVENTION, DEPARTMENT OF JUSTICE Juvenile Accountability Block Grants		RAA	16.523	201,007	568,911
Juvenile Justice & Delinquency Prevention: Allocation to States		RAA	16.540	242,013	584,262
Part E-Developing, Testing and Demonstrating Promising New Programs		JAA	16.541 / 16.2009-DC-BX-0093	72,463	0
Title V: Delinquency Prevention Program		RAA	16.548	1,953	38,427
Juvenile Mentoring Program		JAA	16.726 / 16.2010-DC-BX-0002	29,847	0
Enforcing Underage Drinking Laws Program		TAA	16.727	344,948	0
Reduction and Prevention of Children's Exposure to Violence		JAA	16.730 / 16.2010-JW-FX-K012	31,993	0
Anti-Gang Initiative		RAA	16.744	88	4,244
SUBTOTAL DIRECT FROM:				924,312	1,195,844
PASS-THROUGH PROGRAMS FROM:					
National 4-H Council Juvenile Mentoring Program		GGB	16.726	18,054	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				18,054	0
SUBTOTAL OFFICE OF JUVENILE JUSTICE AND DELINQUENCY PREVENTION, DEPARTMENT OF JUSTICE				942,366	1,195,844
SUBTOTAL DEPARTMENT OF JUSTICE				11,978,298	21,731,191

DEPARTMENT OF LABOR					
BUREAU OF LABOR STATISTICS, DEPARTMENT OF LABOR					
DIRECT FROM:					
BUREAU OF LABOR STATISTICS, DEPARTMENT OF LABOR Labor Force Statistics		KAA	17.002	1,597,981	0
Compensation & Working Conditions		FAA	17.005 / 17.W9J78108 8Q	30,560	0
SUBTOTAL DIRECT FROM:				1,628,541	0
SUBTOTAL BUREAU OF LABOR STATISTICS, DEPARTMENT OF LABOR				1,628,541	0
DEPARTMENT OF LABOR					
DIRECT FROM:					
DEPARTMENT OF LABOR Unclassified Grants and Contracts		GFE	17.000	313,090	4,350

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
SUBTOTAL DIRECT FROM:				313,090	4,350
SUBTOTAL DEPARTMENT OF LABOR				313,090	4,350
EMPLOYMENT AND TRAINING ADMINISTRATION, DEPARTMENT OF LABOR					
DIRECT FROM:					
EMPLOYMENT AND TRAINING ADMINISTRATION, DEPARTMENT OF LABOR					
Unemployment Insurance		KAA	17.225	1,317,207,697	37,084
Unemployment Insurance-ARRA		KAA	17.225	802,061,562	0
ARRA - Aging TITLE V		IHA	17.235	4,624	0
Senior Community Service Employment Program		IHA	17.235	1,065,870	0
Trade Adjustment Assistance		KAA	17.245	3,332,189	696,368
WIA Pilots, Demonstrations, and Research Projects		KAA	17.261	264,810	680,185
WIA Pilots, Demonstrations, and Research Projects		GSA	17.261 / 17.EA-19031-09-60-A-8	63,622	0
Work Incentive Grants		GFE	17.266	68,511	0
Incentive Grants-WIA Section 503		KAA	17.267	44,411	136,755
H-1B Job Training Grants		KAA	17.268	304	113,191
Community Based Job Training Grants		GJH	17.269	95,663	0
Community Based Job Training Grants		GJR	17.269	335,810	0
Community Based Job Training Grants		KAA	17.269	128,860	476,524
Reintegration of Ex-Offenders		RAA	17.270	293	58,434
Work Opportunity Tax Credit Program (WOTC)		KAA	17.271	94,814	0
Permanent Labor Certification for Foreign Workers		KAA	17.272	124,628	0
Temporary Labor Certification for Foreign Workers		KAA	17.273	3,514	0
ARRA NUR		GJH	17.275	1,673,823	0
Competitive Grnts for Wrkers Trng-ARRA		KAA	17.275	1,533,293	0
WIA Dislocated Worker Formula Grants		KAA	17.278	1,888,908	474,831
Reed Act Administration		KAA	17.999	20,838	0
Unemployment Insurance-BI Federal		KAA	17.UNKNOWN	32,550,569	0
SUBTOTAL DIRECT FROM:				2,162,564,613	2,673,372
PASS-THROUGH PROGRAMS FROM:					
Labor's Community Agency					
ARRA - Program of Competitive Grants for Worker Training & Placement in Hig		GJD	17.275	280,917	0
Metro Denver Economic Development Corporation					
WIA Pilots, Demonstrations, and Research Projects		GGB	17.261	4	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				280,921	0
SUBTOTAL EMPLOYMENT AND TRAINING ADMINISTRATION, DEPARTMENT OF LABOR				2,162,845,534	2,673,372
MINE SAFETY AND HEALTH ADMINISTRATION, DEPARTMENT OF LABOR					
DIRECT FROM:					
MINE SAFETY AND HEALTH ADMINISTRATION, DEPARTMENT OF LABOR					
Mine Health & Safety Grants		PKA	17.600 / 17.MS201131055R	97,333	0
Mine Health & Safety Grants		PKA	17.600 / 17.MS213761155R	33,532	0
Brookwood-Sago Grant		PKA	17.603 / 17.BS210221055R	47,759	0
SUBTOTAL DIRECT FROM:				178,624	0
SUBTOTAL MINE SAFETY AND HEALTH ADMINISTRATION, DEPARTMENT OF LABOR				178,624	0
OCCUPATIONAL SAFETY AND HEALTH ADMINISTRATION, DEPARTMENT OF LABOR					
DIRECT FROM:					
OCCUPATIONAL SAFETY AND HEALTH ADMINISTRATION, DEPARTMENT OF LABOR					
Consultation Agreements		GGB	17.504 / 17.CS-20896-CS1	707,889	0
Consultation Agreements		GGB	17.504 / 17.CS17683CS9	(63)	0
Consultation Agreements		GGB	17.504 / 17.CS19358CS0	296,732	0
Consultation Agreements		GGB	17.504 / 17.CS19358CS0	21,789	0
SUBTOTAL DIRECT FROM:				1,026,347	0
SUBTOTAL OCCUPATIONAL SAFETY AND HEALTH ADMINISTRATION, DEPARTMENT OF LABOR				1,026,347	0
OFFICE OF THE ASSISTANT SECRETARY FOR VETERANS' EMPLOYMENT AND TRAINING, DEPARTMENT OF LABOR					
DIRECT FROM:					
OFFICE OF THE ASSISTANT SECRETARY FOR VETERANS' EMPLOYMENT AND TRAINING, DEPARTMENT OF LABOR					

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY					
MAJOR SUBDIVISION OF FEDERAL AGENCY					
SOURCE TYPE (DIRECT OR PASS-THROUGH)					
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)					
PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Veterans' Employment Program		GFE	17.802	63	0
Veterans' Employment Program		KAA	17.802	19,107	0
Homeless Veterans Reintegration Project		KAA	17.805	145,265	315,925
SUBTOTAL DIRECT FROM:				164,435	315,925
SUBTOTAL OFFICE OF THE ASSISTANT SECRETARY FOR VETERANS' EMPLOYMENT AND TRAINING, DEPARTMENT OF LABOR				164,435	315,925
SUBTOTAL DEPARTMENT OF LABOR				2,166,156,571	2,993,647

DEPARTMENT OF STATE					
BUREAU OF EDUCATIONAL AND CULTURAL AFFAIRS, DEPARTMENT OF STATE					
DIRECT FROM:					
BUREAU OF EDUCATIONAL AND CULTURAL AFFAIRS, DEPARTMENT OF STATE					
One-Time International Exchange Grant Program		GTA	19.014	61,179	0
SUBTOTAL DIRECT FROM:				61,179	0
PASS-THROUGH PROGRAMS FROM:					
INSTITUTE OF INTERNATIONAL EDUCATION					
Academic Exchange Programs - Graduate Students		GFB	19.400 / 19.0CG5356B	17,753	0
Academic Exchange Programs - Graduate Students		GFB	19.400 / 19.0CG5477B	250	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				18,003	0
SUBTOTAL BUREAU OF EDUCATIONAL AND CULTURAL AFFAIRS, DEPARTMENT OF STATE				79,182	0
BUREAU OF INTELLIGENCE AND RESEARCH, DEPARTMENT OF STATE					
PASS-THROUGH PROGRAMS FROM:					
UNIVERSITY OF KENTUCKY					
Program for Study of Eastern Europe & the Independent States of the Former Soviet Union		GFB	19.300 / 19.3048106743-10-329	14,267	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				14,267	0
SUBTOTAL BUREAU OF INTELLIGENCE AND RESEARCH, DEPARTMENT OF STATE				14,267	0
DEPARTMENT OF STATE					
PASS-THROUGH PROGRAMS FROM:					
AMERICAN ASSOCIATION OF MUSEUMS					
Unclassified Grants		GFB	19.000 / 19.S-ECACU-09-CA-125	63,052	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				63,052	0
SUBTOTAL DEPARTMENT OF STATE				63,052	0
SUBTOTAL DEPARTMENT OF STATE				156,501	0

DEPARTMENT OF TRANSPORTATION					
DEPARTMENT OF TRANSPORTATION					
DIRECT FROM:					
DEPARTMENT OF TRANSPORTATION					
Unclassified Grants and Contracts		TAA	20.000	719,794	0
MLC Skyway Corridor Mgmt Plan Implementation 10		GSA	20.10-HTD02519	2,899	0
SUBTOTAL DIRECT FROM:				722,693	0
PASS-THROUGH PROGRAMS FROM:					
ICF INTERNATIONAL					
Research Grants		GFB	20.762 / 20.11VW00014	2,836	0
NATIONAL ACADEMY OF SCIENCE					
Unclassified Grants and Contracts		GFB	20.000 / 20.HR 20-07(278)	41,431	35,549
UNIVERSITY OF ARKANSAS					
Unclassified Grants and Contracts		GFB	20.000 / 20.SA0901003	1,344	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Unclassified Grants and Contracts		GFB	20.000 / 20.SA0901004	(91)	0
Unclassified Grants and Contracts		GFB	20.000 / 20.SA0901005	64	0
				-----	-----
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				45,584	35,549
				-----	-----
SUBTOTAL DEPARTMENT OF TRANSPORTATION				768,277	35,549
FEDERAL AVIATION ADMINISTRATION, DEPARTMENT OF TRANSPORTATION					
DIRECT FROM:					
FEDERAL AVIATION ADMINISTRATION, DEPARTMENT OF TRANSPORTATION					
Airport Improvement Program		HAA	20.106	362,399	0
				-----	-----
SUBTOTAL DIRECT FROM:				362,399	0
				-----	-----
SUBTOTAL FEDERAL AVIATION ADMINISTRATION, DEPARTMENT OF TRANSPORTATION				362,399	0
FEDERAL HIGHWAY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION					
DIRECT FROM:					
FEDERAL HIGHWAY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION					
National Summer Transportation Institute(NSTI)		GGJ	20.L49E	1,573	0
				-----	-----
SUBTOTAL DIRECT FROM:				1,573	0
				-----	-----
SUBTOTAL FEDERAL HIGHWAY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION				1,573	0
FEDERAL MOTOR CARRIER ADMINISTRATION, DEPARTMENT OF TRANSPORTATION					
DIRECT FROM:					
FEDERAL MOTOR CARRIER ADMINISTRATION, DEPARTMENT OF TRANSPORTATION					
National Motor Carrier Safety		RAA	20.218	3,343,461	49,103
				-----	-----
SUBTOTAL DIRECT FROM:				3,343,461	49,103
				-----	-----
SUBTOTAL FEDERAL MOTOR CARRIER ADMINISTRATION, DEPARTMENT OF TRANSPORTATION				3,343,461	49,103
FEDERAL RAILROAD ADMINISTRATION, DEPARTMENT OF TRANSPORTATION					
DIRECT FROM:					
FEDERAL RAILROAD ADMINISTRATION, DEPARTMENT OF TRANSPORTATION					
Capital Assistance to States-Intercity Passenger Rail Service		HAA	20.317	0	154,077
				-----	-----
SUBTOTAL DIRECT FROM:				0	154,077
				-----	-----
SUBTOTAL FEDERAL RAILROAD ADMINISTRATION, DEPARTMENT OF TRANSPORTATION				0	154,077
FEDERAL TRANSIT ADMINISTRATION, DEPARTMENT OF TRANSPORTATION					
DIRECT FROM:					
FEDERAL TRANSIT ADMINISTRATION, DEPARTMENT OF TRANSPORTATION					
Federal Transit: Metropolitan Planning Grants		HAA	20.505	0	352,471
Formula Grants for Other Than Urbanized Areas		HAA	20.509	449,887	16,258,014
				-----	-----
SUBTOTAL DIRECT FROM:				449,887	16,610,485
				-----	-----
SUBTOTAL FEDERAL TRANSIT ADMINISTRATION, DEPARTMENT OF TRANSPORTATION				449,887	16,610,485
NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION					
DIRECT FROM:					
NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION					
E-911 Grant Program		SGA	20.615	0	228,280
				-----	-----
SUBTOTAL DIRECT FROM:				0	228,280
				-----	-----
SUBTOTAL NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION				0	228,280
PIPELINE AND HAZARDOUS MATERIAL SAFETY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION					
DIRECT FROM:					
PIPELINE AND HAZARDOUS MATERIAL SAFETY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION					
Pipeline Safety Program Bass Grants		SGA	20.700	407,297	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY					
MAJOR SUBDIVISION OF FEDERAL AGENCY					
SOURCE TYPE (DIRECT OR PASS-THROUGH)					
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)					
PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Interagency Hazardous Materials Public Sector Training and Planning Grants		NAA	20.703	177,714	138,625
SUBTOTAL DIRECT FROM:				585,011	138,625
SUBTOTAL PIPELINE AND HAZARDOUS MATERIAL SAFETY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION				585,011	138,625
SUBTOTAL DEPARTMENT OF TRANSPORTATION				5,510,608	17,216,119

OFFICE OF PERSONNEL MANAGEMENT					
OFFICE OF PERSONNEL MANAGEMENT					
DIRECT FROM:					
OFFICE OF PERSONNEL MANAGEMENT					
Intergovernmental Personnel Act (IPA) Mobility Program		GFE	27.011	1,056,302	0
SUBTOTAL DIRECT FROM:				1,056,302	0
PASS-THROUGH PROGRAMS FROM:					
DENVER RESEARCH INSTITUTE					
Intergovernmental Personnel Act (IPA) Mobility Program		GFE	27.011 / 27.AWD-112939	8,556	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				8,556	0
SUBTOTAL OFFICE OF PERSONNEL MANAGEMENT				1,064,858	0
SUBTOTAL OFFICE OF PERSONNEL MANAGEMENT				1,064,858	0

EQUAL EMPLOYMENT OPPORTUNITY COMMISSION					
EQUAL EMPLOYMENT OPPORTUNITY COMMISSION					
DIRECT FROM:					
EQUAL EMPLOYMENT OPPORTUNITY COMMISSION					
Employment Discrimination: State and Local Fair Employment Practices Agency Contracts		SDA	30.002	293,499	0
SUBTOTAL DIRECT FROM:				293,499	0
SUBTOTAL EQUAL EMPLOYMENT OPPORTUNITY COMMISSION				293,499	0
SUBTOTAL EQUAL EMPLOYMENT OPPORTUNITY COMMISSION				293,499	0

GENERAL SERVICES ADMINISTRATION					
GENERAL SERVICES ADMINISTRATION					
DIRECT FROM:					
GENERAL SERVICES ADMINISTRATION					
Election Reform Payments		VAA	39.011	375,194	0
SUBTOTAL DIRECT FROM:				375,194	0
SUBTOTAL GENERAL SERVICES ADMINISTRATION				375,194	0
SUBTOTAL GENERAL SERVICES ADMINISTRATION				375,194	0

LIBRARY OF CONGRESS					
LIBRARY OF CONGRESS					
DIRECT FROM:					
LIBRARY OF CONGRESS					
Teaching with Primary Sources		GKA	42. 39000	249,087	0
Library of Congress - TPS Colorado		GTA	42.GA08C0012	312,928	0
Library of Congress - TPS Regional		GTA	42.GA08C0018	175,614	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY				DIRECT	
MAJOR SUBDIVISION OF FEDERAL AGENCY				PASSED TO	
SOURCE TYPE (DIRECT OR PASS-THROUGH)				SUBRECIPIENTS	
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)					
PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	
SUBTOTAL DIRECT FROM:				737,629	0
SUBTOTAL LIBRARY OF CONGRESS				737,629	0
SUBTOTAL LIBRARY OF CONGRESS				737,629	0
<hr/>					
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION					
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION					
DIRECT FROM:					
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION					
Science		GJJ	43.001	0	7,917
Aeronautics		GFB	43.002	109,081	60,190
RETI		GKA	43.NNX10AB50A	44,631	44,928
Global Climate Change Education (GCCE):		GGB	43.NNX10AT51A	32,015	0
SUBTOTAL DIRECT FROM:				185,727	113,035
PASS-THROUGH PROGRAMS FROM:					
ARIZONA STATE UNIVERSITY					
Aeronautics		GFB	43.002 / 43.01-079	62,147	0
BALL AEROSPACE					
Aeronautics		GFB	43.002 / 43.97BSM00005	782,609	0
Aeronautics		GFB	43.002 / 43.99BSM00007	253,263	0
Aeronautics		GFB	43.002 / 43.PO# 05SAK00003	(507)	0
BOSTON UNIVERSITY					
Aeronautics		GFB	43.002 / 43.GC203862 NGA	11,279	0
CARNEGIE INSTITUTE OF WASHINGTON					
Aeronautics		GFB	43.002 / 43.DTM-3250-01 PHASE E	398,210	0
GEORGE MASON UNIVERSITY					
Science		GFB	43.001 / 43.E202311-1	6,636	0
Aeronautics		GFB	43.002 / 43.E2018171	16,390	0
HAMPTON UNIVERSITY					
Aeronautics		GFB	43.002 / 43.10-Mar	977,372	316,973
HARVARD UNIVERSITY					
Science		GFB	43.001 / 43.123660	12,066	0
JET PROPULSION LABORATORY					
Aeronautics		GFB	43.002 / 43.1269163	1,661	0
Aeronautics		GFB	43.002 / 43.1283568	56,892	0
Aeronautics		GFB	43.002 / 43.1287918	26,941	0
Aeronautics		GFB	43.002 / 43.1353301	112,517	0
Aeronautics		GFB	43.002 / 43.1358154	342,081	62,251
Aeronautics		GFB	43.002 / 43.1408905	207,454	8,109
Aeronautics		GFB	43.002 / 43.1409073	733,419	132,557
JOHNS HOPKINS UNIVERSITY					
Science		GFB	43.001 / 43.919299	38,549	0
Aeronautics		GFB	43.002 / 43.893472	48,634	0
NATIONAL SPACE BIOMEDICAL RESEARCH INSTI					
Aeronautics		GFB	43.002 / 43.HFP00002	(546)	0
NEW MEXICO STATE UNIVERSITY					
Aeronautics		GFB	43.002 / 43.Q01380	18,998	0
NORTHWEST RESEARCH ASSOCIATES INC					
Aeronautics		GFB	43.002 / 43.NWRA-08-S-106	7,543	0
National Space Biomedical Research Inst.					
Associate Team Leader for Radiation Stud		GGB	43.PO # 5600283624 RE01701	35,543	0
OREGON STATE UNIVERSITY					
Aeronautics		GFB	43.002 / 43.NS194A-A	67,871	0
RESEARCH FND OF CITY UNIVERSITY OF NEW Y					
Aeronautics		GFB	43.002 / 43.49671B	115,084	0
RUTGERS UNIVERSITY					
Aeronautics		GFB	43.002 / 43.3508/PO# S1086764	58,053	0
SIERRA NEVADA CORPORATION					
ARRA					
ARRA- Aeronautics, Recovery Act		GFB	43.004 / 43.OCG5315B/S10CMG055	102,000	0
SOUTHWEST RESEARCH INSTITUTE		GFB	43.004 / 43.OCG5315B/S10CMG055	132,709	0
Science		GFB	43.001 / 43.8990603D	7,426	0
Aeronautics		GFB	43.002 / 43.278985Q	35,394	0
Aeronautics		GFB	43.002 / 43.299449Q	94,169	0
Aeronautics		GFB	43.002 / 43.599791Q	952,481	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Aeronautics		GFB	43.002 / 43.899103JD	721	0
Aeronautics		GFB	43.002 / 43.A99141MO	(6)	0
Aeronautics		GFB	43.002 / 43.899041JD	23,442	0
Aeronautics		GFB	43.002 / 43.899075JD	11,198	0
SPACE TELESCOPE SCIENCE INSTITUTE					
Aeronautics		GFB	43.002 / 43.HST-AR-11743.01-A	24,167	0
Aeronautics		GFB	43.002 / 43.HST-E0-10650.05-A	4,000	0
Aeronautics		GFB	43.002 / 43.HST-G0-10925.01-A	188	0
Aeronautics		GFB	43.002 / 43.HST-G0-11336.01-A	15,597	0
Aeronautics		GFB	43.002 / 43.HST-G0-11555.01-A	20,236	0
Aeronautics		GFB	43.002 / 43.HST-G0-11563.08-A	28,395	0
Aeronautics		GFB	43.002 / 43.HST-G0-11616.02-A	31,323	0
Aeronautics		GFB	43.002 / 43.HST-G0-11642.01-A	26,794	0
Aeronautics		GFB	43.002 / 43.HST-G0-11651.01-A	17,986	0
Aeronautics		GFB	43.002 / 43.HST-G0-11659.04-A	1,428	0
Aeronautics		GFB	43.002 / 43.HST-G0-11687.01-A	16,564	0
Aeronautics		GFB	43.002 / 43.HST-G0-11700.01-A	40,793	0
Aeronautics		GFB	43.002 / 43.HST-G0-11722.02-A	689	0
Aeronautics		GFB	43.002 / 43.HST-G0-11828.01-A	10,626	0
Aeronautics		GFB	43.002 / 43.HST-G0-11829.01-A	10,549	0
Aeronautics		GFB	43.002 / 43.HST-G0-11839.01	24,167	0
Aeronautics		GFB	43.002 / 43.HST-G0-12016.02-A	82	0
Aeronautics		GFB	43.002 / 43.HST-G0-12250.01-A	13,822	0
Aeronautics		GFB	43.002 / 43.HST-G0-12278.01-A	85,419	0
Aeronautics		GFB	43.002 / 43.HST-G0-12280.01-A	30,542	0
Aeronautics		GFB	43.002 / 43.HST-HF-51263.01-A	63,444	0
Exploration		GFB	43.003 / 43.HST-AR-11773.01-A	67,910	0
Exploration		GFB	43.003 / 43.HST-AR-11774.01-A	3,460	0
UNAVCO					
Aeronautics		GFB	43.002 / 43.CA-NNX10AF12A-S1	68,761	0
UNIVERSITY OF ARIZONA					
Aeronautics		GFB	43.002 / 43.Y432803	156,358	0
UNIVERSITY OF CALIFORNIA AT IRVINE					
Aeronautics		GFB	43.002 / 43.2008-2042	32,244	0
UNIVERSITY OF CALIFORNIA BERKELEY					
Aeronautics		GFB	43.002 / 43.SA3649-26326	152,646	0
Aeronautics		GFB	43.002 / 43.SA4585-10331	31,354	0
Aeronautics		GFB	43.002 / 43.SA4890-26309	41,170	0
UNIVERSITY OF CALIFORNIA LOS ANGELES					
Aeronautics		GFB	43.002 / 43.2090 G KB390	40,182	0
Aeronautics		GFB	43.002 / 43.2090 G MB438	1,445	0
Aeronautics		GFB	43.002 / 43.2095 G NA057	10,097	0
UNIVERSITY OF CALIFORNIA SANTA CRUZ					
Science		GFB	43.001 / 43.S0182766	3,470	0
Science		GFB	43.001 / 43.SC071050	30,135	0
UNIVERSITY OF IOWA					
Aeronautics		GFB	43.002 / 43.W000269411	12,755	0
UNIVERSITY OF NEW HAMPSHIRE					
Aeronautics		GFB	43.002 / 43.10-069	2,930,097	176,556
UNIVERSITY OF SOUTH FLORIDA					
Aeronautics		GFB	43.002 / 43.2500-1375-00-A	10,446	0
UNIVERSITY OF WASHINGTON					
Aeronautics		GFB	43.002 / 43.569755	7,134	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				9,816,168	696,446
SUBTOTAL NATIONAL AERONAUTICS AND SPACE ADMINISTRATION				10,001,895	809,481
SUBTOTAL NATIONAL AERONAUTICS AND SPACE ADMINISTRATION				10,001,895	809,481

NATIONAL ENDOWMENT FOR THE HUMANITIES					
INSTITUTE OF MUSEUM AND LIBRARY SERVICES, NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES					
DIRECT FROM:					
INSTITUTE OF MUSEUM AND LIBRARY SERVICES, NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES					
Museums for America		CCA	45.301	77,993	0
Grants to States		DAA	45.310	2,333,752	413,380
SUBTOTAL DIRECT FROM:				2,411,745	413,380

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
PASS-THROUGH PROGRAMS FROM: COLORADO DEPT. OF EDUCATION LIBRARIES Grants to States		GFE	45.310 / 45.AWD-FY09-009	787	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				787	0
SUBTOTAL INSTITUTE OF MUSEUM AND LIBRARY SERVICES, NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES				2,412,532	413,380
NATIONAL ENDOWMENT FOR THE ARTS, NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES					
DIRECT FROM:					
NATIONAL ENDOWMENT FOR THE ARTS, NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES					
Promotion of the Arts- Grants to Organizations and Individuals		GFB	45.024	11,885	0
Promotion of the Arts- Grants to Organizations and Individuals		GKA	45.024	10,000	0
Promotion of the Arts- Grants to Organizations and Individuals		GGB	45.024 / 45.10-5200-7073	4,925	0
Promotion of the Arts- Partnership Agreements		EDA	45.025	826,400	0
We the People		GCA	45.QM-50264-04	47,020	0
SUBTOTAL DIRECT FROM:				900,230	0
SUBTOTAL NATIONAL ENDOWMENT FOR THE ARTS, NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES				900,230	0
NATIONAL ENDOWMENT FOR THE HUMANITIES, NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES					
DIRECT FROM:					
NATIONAL ENDOWMENT FOR THE HUMANITIES, NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES					
Promotion of the Humanities: Division of Preservation and Access		GKA	45.149	3,040	0
Promotion of the Humanities: Division of Preservation and Access		GGB	45.149 / 45.PC-50166-07	7,149	27,469
SUBTOTAL DIRECT FROM:				10,189	27,469
PASS-THROUGH PROGRAMS FROM:					
COLORADO ENDOWMENT FOR THE HUMANITIES					
Promotion of the Humanities_We the People		GFB	45.168 / 45.P173-0210-107S	1,934	0
Think 360					
Center for Integrated Arts		GKA	45.GKA10-0056	45,445	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				47,379	0
SUBTOTAL NATIONAL ENDOWMENT FOR THE HUMANITIES, NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES				57,568	27,469
SUBTOTAL NATIONAL ENDOWMENT FOR THE HUMANITIES				3,370,330	440,849

NATIONAL SCIENCE FOUNDATION

NATIONAL SCIENCE FOUNDATION

DIRECT FROM:

NATIONAL SCIENCE FOUNDATION

Engineering Grants	GFE	47.041	36,692	0
Mathematical and Physical Sciences	GFE	47.049	521,898	35,812
Mathematical and Physical Sciences	GKA	47.049	12,000	0
Mathematical and Physical Sciences	GZA	47.049	4,537	0
Mathematical and Physical Sciences	GGB	47.049 / 47.CHE-0809881	16,680	0
Mathematical and Physical Sciences	GGB	47.049 / 47.DMS-0951907	4,742	0
Computer and Information Science and Engineering	GFB	47.070	(1)	0
Computer and Information Science and Engineering	GFC	47.070	2,487	0
Biological Sciences	GFB	47.074	147,006	0
Biological Sciences	GFE	47.074	202	0
Biological Sciences	GZA	47.074	43,166	0
Biological Sciences	GGB	47.074 / 47.DBI-0956059	138,880	27,529
Biological Sciences	GGB	47.074 / 47.DBI-1059654	233,455	93,475
Biological Sciences	GGB	47.074 / 47.DEB-0919383	8,850	0
Education and Human Resources	GFB	47.076	660,851	0
Education and Human Resources	GFC	47.076	106,335	0
Education and Human Resources	GFE	47.076	1,077,344	302,303
Education and Human Resources	GGJ	47.076	115,291	0
Education and Human Resources	GJB	47.076	2,292	0
Education and Human Resources	GJC	47.076	19,623	0
Education and Human Resources	GJJ	47.076	67,113	0
Education and Human Resources	GJL	47.076	241,457	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Education and Human Resources		GKA	47.076	1,123,552	526,684
Education and Human Resources		GTA	47.076	4,348	0
Education and Human Resources		GSA	47.076 / 47.966296	27,834	0
Education and Human Resources		GGB	47.076 / 47.DCE-0822211 Amd 4	339,670	0
Education and Human Resources		GGB	47.076 / 47.DRL-0929421	111,408	50,018
Education and Human Resources		GGB	47.076 / 47.HRD-0603176	289,036	162,797
International Science and Engineering (OISE)		GGB	47.079 / 47.OISE-0921925	10,901	0
NSF -MRI-A2 (ARRA)		GZA	47.082	23,022	0
ARRA: Callaborative Research: Tundra		GSA	47.082 / 47.ARC-1007672	110,897	0
ARRA		GLA	47.082 / 47.CBET-0846923	70,747	0
ARRA		GLA	47.082 / 47.CBET-0854343	115,677	0
ARRA		GLA	47.082 / 47.CHE-0923537	269,209	0
ARRA		GLA	47.082 / 47.CNS-0855060	59,556	0
ARRA		GLA	47.082 / 47.CNS-0905513	44,752	0
ARRA		GLA	47.082 / 47.CNS-0931748	373,395	0
ARRA		GLA	47.082 / 47.DMR-0959329	589,036	0
ARRA		GLA	47.082 / 47.DMS-0914852	97,915	0
ARRA		GLA	47.082 / 47.EAR-0854516	49,799	0
ARRA: Under Grad Petrological Research		GSA	47.082 / 47.EAR-0911290	49,790	0
ARRA		GLA	47.082 / 47.EAR-0911734	45,814	0
ARRA		GLA	47.082 / 47.PHY-0855680	183,493	0
ARRA		GLA	47.082 / 47.PHY-0903457	151,404	0
Intergovernmental Personnel Act		GKA	47.DUE-0958839	6,986	0
Colorado School of Mines CO-AMP Bridge t		GGB	47.HRD-1026839	0	468,840
SUBTOTAL DIRECT FROM:				7,609,141	1,667,458
PASS-THROUGH PROGRAMS FROM:					
ABILENE CHRISTIAN UNIVERSITY					
Unclassified Grants and Contracts		GFB	47.000 / 47.OCG4783B	8,130	0
ALD NANOSOLUTIONS, INC.					
ARRA		GFB	47.082 / 47.OCG5208B	(573)	0
ALFRED UNIVERSITY					
Geosciences		GFB	47.050 / 47.OCG5134B	17,289	0
ASSOCIATION FOR INSTITUTIONAL RESEARCH					
Social, Behavioral, and Economic Sciences		GFB	47.075 / 47.DG10-206	19,000	0
BBN TECHNOLOGIES					
ARRA		GFB	47.082 / 47.1768	20,952	0
ARRA		GFB	47.082 / 47.1803	75,579	138,311
BOARD OF REGENTS OF THE NEVADA SYS OF HI					
ARRA		GFB	47.082 / 47.663.0100.01	1,339	0
BOSTON UNIVERSITY					
Geosciences		GFB	47.050 / 47.GC177055NGA	299,401	0
CALIFORNIA POLYTECHNIC STATE UNIVERSITY					
Unclassified Grants and Contracts		GFB	47.000 / 47.11-009-51621	8,590	0
CLARK UNIVERSITY					
Geosciences		GFB	47.050 / 47.2A252B	10,496	0
CLEMSON UNIVERSITY					
Education and Human Resources		GFB	47.076 / 47.1.25176E+17	21,884	0
COLUMBIA UNIVERSITY					
Unclassified Grants and Contracts		GFB	47.000 / 47.1 5-24306/SP0574966	28,494	0
Geosciences		GFB	47.050 / 47.1 (ACCT #5-24902)	123	0
COMPACT MEMBRANE SYSTEMS					
Unclassified Grants and Contracts		GFB	47.000 / 47.OCG5204B	10,551	0
COMPUTING RESEARCH ASSOCIATION					
Computer and Information Science and Engineering		GFB	47.070 / 47.CIF-234	48,229	0
Computer and Information Science and Engineering		GFB	47.070 / 47.CIF-B-70	108,639	0
CORNELL UNIVERSITY					
Engineering Grants		GFB	47.041 / 47.44771-8945	512,992	0
Education and Human Resources		GFB	47.076 / 47.56906-8967	384,851	0
ARRA		GFB	47.082 / 47.60419-9046	46,377	0
DUKE UNIVERSITY					
Unclassified Grants and Contracts		GFB	47.000 / 47.OCG5464B	1,971	0
INPHASE TECHNOLOGIES					
Engineering Grants		GFB	47.041 / 47.OCG3037B	5,308	0
INSTITUTE FOR COMPLEX ADAPTIVE MATTER					
Unclassified Grants and Contracts		GFB	47.000 / 47.ICAMIMP-00005	495	0
Unclassified Grants and Contracts		GFB	47.000 / 47.OCG5440B	9,427	0
JOHNS HOPKINS UNIVERSITY					
Unclassified Grants and Contracts		GFB	47.000 / 47.OCG5265B/2000819838	167,736	0
KANSAS STATE UNIVERSITY					
Biological Sciences		GFB	47.074 / 47.S09071	84,913	0
MEMBRANE TECHNOLOGY AND RESEARCH					

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Engineering Grants		GFB	47.041 / 47.364-NSF1047356-CU-B	2,490	0
MICHIGAN STATE UNIVERSITY					
Education and Human Resources		GFB	47.076 / 47.61-2164UCB	27,234	0
MONTANA STATE UNIVERSITY					
International Science and Engineering (OISE)		GFB	47.079 / 47.G125-11-W3069	91,917	0
N/A					
Education and Human Resources		GFA	47.076 / 47.N/A	22,089	0
NATIONAL COUNCIL FOR SCIENCE & ENVIRONME					
Unclassified Grants and Contracts		GFB	47.000 / 47.OCG5298B	6,829	0
Education and Human Resources		GFB	47.076 / 47.OCG5301B	13,191	0
NATIONAL RADIO ASTRONOMY OBSERVATORY					
Unclassified Grants and Contracts		GFB	47.000 / 47.GSSP09-0017/PO# 900	9,279	0
Unclassified Grants and Contracts		GFB	47.000 / 47.GSSP10-006	4,631	0
Unclassified Grants and Contracts		GFB	47.000 / 47.GSSP10-007	6,226	0
NORTH CAROLINA STATE UNIVERSITY					
Mathematical and Physical Sciences		GFB	47.049 / 47.2004-1057-01	2,654	0
NORTHWEST RESEARCH ASSOCIATES INC					
Unclassified Grants and Contracts		GFB	47.000 / 47.NWRA-06-S-098	(11,006)	0
Unclassified Grants and Contracts		GFB	47.000 / 47.NWRA-08-S-110	50,531	0
Unclassified Grants and Contracts		GFB	47.000 / 47.NWRA-10-S-131	65,581	0
Unclassified Grants and Contracts		GFB	47.000 / 47.NWRA-10-S-133	43,466	0
OREGON STATE UNIVERSITY					
Mathematical and Physical Sciences		GFB	47.049 / 47.S1315A-G	18,256	0
PURDUE UNIVERSITY					
Education and Human Resources		GFE	47.076 / 47.4101-31768	142,992	0
Education and Human Resources		GFB	47.076 / 47.4101-38574	8,829	0
Pomona College					
ARRA		GLA	47.082 / 47.NSF SES-0925043	12,895	0
RENSSELAER POLYTECHNIC INSTITUTE					
Unclassified Grants and Contracts		GFB	47.000 / 47.B10575	35,091	0
ROCKY MOUNTAIN BIOLOGICAL LABORATORY					
Biological Sciences		GFE	47.074 / 47.10-6-1002A	5,358	0
SANTA CLARA UNIVERSITY					
Education and Human Resources		GFB	47.076 / 47.NSF074-10	23,888	0
SANTA FE INSTITUTE					
Biological Sciences		GFB	47.074 / 47.UCB-EF0526747	163,347	0
SOUTHWEST RESEARCH INSTITUTE					
Unclassified Grants and Contracts		GFB	47.000 / 47.A991173D	20,648	0
TENNESSEE TECHNOLOGICAL UNIVERSITY					
Education and Human Resources		GFB	47.076 / 47.OCG5395B	1,686	0
TERC					
Unclassified Grants and Contracts		GFB	47.000 / 47.4205	21,423	0
Education and Human Resources		GFB	47.076 / 47.4052	59	0
UNAVCO					
Unclassified Grants and Contracts		GFB	47.000 / 47.GEO-0914704-S3	10,548	0
Unclassified Grants and Contracts		GFB	47.000 / 47.PO 05008	26,616	0
UNIVERSITY CORP FOR ATMOSPHERIC RESEARCH					
Unclassified Grants and Contracts		GFB	47.000 / 47.S11-82452	19,333	0
Mathematical and Physical Sciences		GFB	47.049 / 47.S05-39607	717	0
Geosciences		GFB	47.050 / 47.PO 975661	11,379	0
Geosciences		GFB	47.050 / 47.S09-75668	20,025	0
Geosciences		GFB	47.050 / 47.S10-75532	16,576	0
Geosciences		GFB	47.050 / 47.Z10-76581	68,523	0
Geosciences		GFB	47.050 / 47.Z10-87123	45,709	0
Geosciences		GFB	47.050 / 47.Z11-85396	33,918	0
Geosciences		GFB	47.050 / 47.Z11-87316	16,773	0
Geosciences		GFB	47.050 / 47.Z11-90983	4,053	0
Office of Cyberinfrastructure		GFB	47.080 / 47.S10-79605	19,953	0
UNIVERSITY NORTH CAROLINA CHARLOTTE					
Education and Human Resources		GFB	47.076 / 47.20100226-01-UCB	20,499	0
UNIVERSITY OF ALASKA					
Engineering Grants		GFB	47.041 / 47.G5065	12,347	0
Geosciences		GFB	47.050 / 47.UAF 10-0073/FP02971	21,936	0
Polar Programs (B) -		GFB	47.078 / 47.09-0011/PO FP900894	7,068	0
Polar Programs (B) -		GFB	47.078 / 47.UAF 07-0106	81,357	0
UNIVERSITY OF ARIZONA					
Mathematical and Physical Sciences		GFB	47.049 / 47.Y561957	14,259	0
Education and Human Resources		GFB	47.076 / 47.PO Y502624	20,433	0
UNIVERSITY OF CALIFORNIA AT SAN DIEGO					
Geosciences		GFB	47.050 / 47.PO 10305859	4,593	0
Social, Behavioral, and Economic Sciences		GFB	47.075 / 47.PO #10278213	52,938	0
UNIVERSITY OF CALIFORNIA BERKELEY					
Unclassified Grants and Contracts		GFB	47.000 / 47.OCG5225B/PO 1-00015	3,437	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Unclassified Grants and Contracts		GFB	47.000 / 47.SA5920-11779	42,079	0
Engineering Grants		GFB	47.041 / 47.6267	522	0
Mathematical and Physical Sciences		GFB	47.049 / 47.SA5876-11815	106,077	0
Mathematical and Physical Sciences		GFB	47.049 / 47.SA5920-11779	42,090	0
Education and Human Resources		GFB	47.076 / 47.6424	96,901	0
UNIVERSITY OF CHICAGO					
Education and Human Resources		GFB	47.076 / 47.34522	7,021	0
Polar Programs (B) -		GFB	47.078 / 47.34252-C	114,345	0
UNIVERSITY OF MARYLAND COLLEGE PARK					
Geosciences		GFB	47.050 / 47.2-Nov	3,704	0
UNIVERSITY OF MINNESOTA					
Geosciences		GFB	47.050 / 47.T5366216009	62,910	0
UNIVERSITY OF MISSOURI-COLUMBIA					
International Science and Engineering (OISE)		GFB	47.079 / 47.C00014827-2	25,479	0
UNIVERSITY OF MONTANA					
Biological Sciences		GFB	47.074 / 47.PG09-65956-01	16,306	0
UNIVERSITY OF NORTH CAROLINA CHAPEL HILL					
ARRA		GFB	47.082 / 47.5-54843	13,150	0
UNIVERSITY OF PUERTO RICO					
ARRA		GFB	47.082 / 47.OCG5375B	12,954	0
UNIVERSITY OF TEXAS AT AUSTIN					
Computer and Information Science and Engineering		GFB	47.070 / 47.UTA09-000611	12,315	0
UNIVERSITY OF TEXAS AT EL PASO					
Computer and Information Science and Engineering		GFB	47.070 / 47.26-1007-49-68	29,900	0
Computer and Information Science and Engineering		GFB	47.070 / 47.26-3510-79-61	26,199	0
Education and Human Resources		GFB	47.076 / 47.26-100729-61	14,538	0
UNIVERSITY OF WASHINGTON					
ARRA		GFB	47.082 / 47.700474Z	190,767	0
UNIVERSITY OF WISCONSIN					
Education and Human Resources		GFB	47.076 / 47.X496252/144QS58	82,589	0
US CIVILIAN RESEARCH/DEVELOPMENT FDN					
International Science and Engineering (OISE)		GFB	47.079 / 47.ESC-2974-TL-09	210	0
International Science and Engineering (OISE)		GFB	47.079 / 47.RUG1-2976-ST-10	5,349	0
International Science and Engineering (OISE)		GFB	47.079 / 47.RUG1-2981-T0-10	1,826	0
International Science and Engineering (OISE)		GFB	47.079 / 47.RUP1-2978-M0-10	6,268	0
International Science and Engineering (OISE)		GFB	47.079 / 47.UKP1-9202-LV-09	336	0
International Science and Engineering (OISE)		GFB	47.079 / 47.UZG1-2934-TA-08	1,383	0
Univ of California					
ARRA		GLA	47.082 / 47.08-004370-02	56,243	0
Univ of Oklahoma-Tulsa					
Education and Human Resources		GJL	47.076	9,206	0
University of Southern California					
ARRA		GLA	47.082 / 47.OCI-0905019	40,045	0
VANDERBILT UNIVERSITY					
Social, Behavioral, and Economic Sciences		GFB	47.075 / 47.18494	164,785	0
WESTED					
Education and Human Resources		GFB	47.076 / 47.5436 S07-081	119,003	0
Z4 Energy Systems, LLC					
Engineering Grants		GJE	47.041 / 47.0924695	1,019	0
ZENWA, INC.					
Unclassified Grants and Contracts		GFB	47.000 / 47.OCG5114B	21,189	0
Engineering Grants		GFB	47.041 / 47.OCG5114B	1,250	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				4,542,725	138,311
SUBTOTAL NATIONAL SCIENCE FOUNDATION				12,151,866	1,805,769
SUBTOTAL NATIONAL SCIENCE FOUNDATION				12,151,866	1,805,769

SMALL BUSINESS ADMINISTRATION					
SMALL BUSINESS ADMINISTRATION					
DIRECT FROM:					
SMALL BUSINESS ADMINISTRATION					
Small Business Development Centers					
		EDA	59.59.037	1,828,878	0
SUBTOTAL DIRECT FROM:				1,828,878	0
SUBTOTAL SMALL BUSINESS ADMINISTRATION				1,828,878	0
				-----	-----

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

NONCASH

INDICATOR

STATE¹

AGENCY

CFDA / OTHER ID NUMBER

DIRECT

EXPENDITURES

PASSED TO

SUBRECIPIENTS

SUBTOTAL SMALL BUSINESS ADMINISTRATION

1,828,878

0

DEPARTMENT OF VETERANS AFFAIRS

VETERANS BENEFITS ADMINISTRATION, DEPARTMENT OF VETERANS AFFAIRS

DIRECT FROM:

VETERANS BENEFITS ADMINISTRATION, DEPARTMENT OF VETERANS AFFAIRS

Burial Expenses Allowance for Veterans

OBA

64.101

48,300

0

All-Volunteer Force Educational Assistance

GJB

64.124

254

0

Veteran's Recording Fee

GCJ

64.unknown

2,877

0

SUBTOTAL DIRECT FROM:

51,431

0

SUBTOTAL VETERANS BENEFITS ADMINISTRATION, DEPARTMENT OF VETERANS AFFAIRS

51,431

0

VETERANS HEALTH ADMINISTRATION, DEPARTMENT OF VETERANS AFFAIRS

DIRECT FROM:

VETERANS HEALTH ADMINISTRATION, DEPARTMENT OF VETERANS AFFAIRS

Grants to States for Construction of State Home Facilities

IHA

64.005

1,225,783

0

Veterans Nursing Home Care

IHA

64.010

599,548

0

Veterans State Domiciliary Care

IHA

64.014

211,853

0

Veterans State Nursing Home Care

IHA

64.015

17,001,134

0

Veterans State Hospital Care

GFE

64.016

172,590

0

Sharing Specialized Medical Resources

GFE

64.018

2,286,078

0

SUBTOTAL DIRECT FROM:

21,496,986

0

SUBTOTAL VETERANS HEALTH ADMINISTRATION, DEPARTMENT OF VETERANS AFFAIRS

21,496,986

0

SUBTOTAL DEPARTMENT OF VETERANS AFFAIRS

21,548,417

0

ENVIRONMENTAL PROTECTION AGENCY

ENVIRONMENTAL PROTECTION AGENCY

DIRECT FROM:

ENVIRONMENTAL PROTECTION AGENCY

Performance Partnership Grants

FAA

66.605

9,205,538

201,347

IPA Agreement

FAA

66.8EPR-N

36,052

0

Upper Arkansas Super Fund Settlement

PKA

66.UASFS1

8,795

0

Colo State Univ/FY 10 Water Pollution Wo

GGB

66.X7-97884501-0

51,456

0

Program Income FY 10 Water Pollution Wor

GGB

66.X7-97884501-0

7,020

0

SUBTOTAL DIRECT FROM:

9,308,861

201,347

SUBTOTAL ENVIRONMENTAL PROTECTION AGENCY

9,308,861

201,347

OFFICE OF AIR AND RADIATION, ENVIRONMENTAL PROTECTION AGENCY

DIRECT FROM:

OFFICE OF AIR AND RADIATION, ENVIRONMENTAL PROTECTION AGENCY

Surveys, Studies, Research, Investigations, Demonstrations and Special Purpose Activities Relating to the C

FAA

66.034

297,295

67,321

Surveys, Studies, Research, Investigations, Demonstrations and Special Purpose Activities Relating to the C

GGB

66.034 / 66.XA-83444801-0

62,454

0

ARRA-National Clean Diesel Program-CDPHE

FAA

66.039

260,134

0

National Clean Diesel Emissions Reduction Program

FAA

66.039

177,288

0

ARRA-Diesel State Grant Program

FAA

66.040

359,649

0

State Clean Diesel Grant Program

FAA

66.040

77,780

0

SUBTOTAL DIRECT FROM:

1,234,600

67,321

PASS-THROUGH PROGRAMS FROM:

UNIVERSITY OF MINNESOTA

Surveys, Studies, Research, Investigations, Demonstrations and Special Purpose Activities Relating to the C

GFC

66.034 / 66.R3969069102

6,328

0

SUBTOTAL PASS-THROUGH PROGRAMS FROM:

6,328

0

SUBTOTAL OFFICE OF AIR AND RADIATION, ENVIRONMENTAL PROTECTION AGENCY

1,240,928

67,321

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

NONCASH
INDICATOR

STATE¹
AGENCY

CFDA / OTHER ID NUMBER

DIRECT
EXPENDITURES

PASSED TO
SUBRECIPIENTS

OFFICE OF ENFORCEMENT AND COMPLIANCE ASSURANCE, ENVIRONMENTAL PROTECTION AGENCY

DIRECT FROM:

OFFICE OF ENFORCEMENT AND COMPLIANCE ASSURANCE, ENVIRONMENTAL PROTECTION AGENCY
Consolidated Pesticide Enforcement Cooperative Agreements
Multi-Media Capacity Building Grants for States and Tribes

BAA 66.700 / 66.BG-97819610
FAA 66.709

455,981
150,492

29,960
0

SUBTOTAL DIRECT FROM:

606,473

29,960

SUBTOTAL OFFICE OF ENFORCEMENT AND COMPLIANCE ASSURANCE, ENVIRONMENTAL PROTECTION AGENCY

606,473

29,960

OFFICE OF ENVIRONMENTAL INFORMATION, ENVIRONMENTAL PROTECTION AGENCY

DIRECT FROM:

OFFICE OF ENVIRONMENTAL INFORMATION, ENVIRONMENTAL PROTECTION AGENCY
Environmental Information Exchange Network Grant Program and Related Assistance

FAA 66.608

155,797

0

SUBTOTAL DIRECT FROM:

155,797

0

SUBTOTAL OFFICE OF ENVIRONMENTAL INFORMATION, ENVIRONMENTAL PROTECTION AGENCY

155,797

0

OFFICE OF POLLUTION PREVENTION AND TOXIC SUBSTANCES, ENVIRONMENTAL PROTECTION AGENCY

DIRECT FROM:

OFFICE OF POLLUTION PREVENTION AND TOXIC SUBSTANCES, ENVIRONMENTAL PROTECTION AGENCY
Pesticide Environmental Stewardship Regional Grants
Research, Development, Monitoring, Public Education, Training, Demonstrations, and Studies

GGB 66.714 / 66.PE-97875701-0
GGB 66.716 / 66.X8-97876901-0

10,423
20,595

0
0

SUBTOTAL DIRECT FROM:

31,018

0

SUBTOTAL OFFICE OF POLLUTION PREVENTION AND TOXIC SUBSTANCES, ENVIRONMENTAL PROTECTION AGENCY

31,018

0

OFFICE OF RESEARCH AND DEVELOPMENT, ENVIRONMENTAL PROTECTION AGENCY

DIRECT FROM:

OFFICE OF RESEARCH AND DEVELOPMENT, ENVIRONMENTAL PROTECTION AGENCY
Science to Achieve Results (STAR) Fellowship Program
Science to Achieve Results (STAR) Fellowship Program

GGB 66.514 / 66.F08810308 FP-9169860
GGB 66.514 / 66.FP 91698501-2

12,581
280

0
0

SUBTOTAL DIRECT FROM:

12,861

0

SUBTOTAL OFFICE OF RESEARCH AND DEVELOPMENT, ENVIRONMENTAL PROTECTION AGENCY

12,861

0

OFFICE OF SOLID WASTE AND EMERGENCY RESPONSE, ENVIRONMENTAL PROTECTION AGENCY

DIRECT FROM:

OFFICE OF SOLID WASTE AND EMERGENCY RESPONSE, ENVIRONMENTAL PROTECTION AGENCY
ARRA-Central City/Clear Creek Superfund Remedial Action ARRA
ARRA-Hazardous Substances Response Fund
ARRA-Summitville Mine Site Clean-up/implement statutory rqr.
Superfund State, Political Subdivision, and Indian Tribe Site-Specific Cooperative Agreements
EPA LUST Grants-ARRA
Leaking Underground Storage Tank Trust Fund Corrective Action Program
Brownfield Pilots Cooperative Agreements (B) -
State and Tribal Response Program Grants
ARRA-Brownfields RLF
Brownfields Assessment and Cleanup Cooperative Agreements

FAA 66.802
FAA 66.802
FAA 66.802
FAA 66.802
KAA 66.805
KAA 66.805
FAA 66.811
FAA 66.817
FAA 66.818
FAA 66.818

559,959
296,774
10,736,476
4,389,279
1,309,878
2,057,731
7,096
590,743
0
543

0
0
0
351,537
0
0
330,874
41,538
356,363
0

SUBTOTAL DIRECT FROM:

19,948,479

1,080,312

SUBTOTAL OFFICE OF SOLID WASTE AND EMERGENCY RESPONSE, ENVIRONMENTAL PROTECTION AGENCY

19,948,479

1,080,312

OFFICE OF THE CHIEF FINANCIAL OFFICER, ENVIRONMENTAL PROTECTION AGENCY

DIRECT FROM:

OFFICE OF THE CHIEF FINANCIAL OFFICER, ENVIRONMENTAL PROTECTION AGENCY
Congressionally Mandated Projects

FAA 66.202

133,346

0

SUBTOTAL DIRECT FROM:

133,346

0

PASS-THROUGH PROGRAMS FROM:
WATER RESEARCH FOUNDATION

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY				DIRECT		PASSED TO	
MAJOR SUBDIVISION OF FEDERAL AGENCY				EXPENDITURES		SUBRECIPIENTS	
SOURCE TYPE (DIRECT OR PASS-THROUGH)							
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)							
PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER				
Congressionally Mandated Projects		GFB	66.202 / 66.4235	105,967		85,308	
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				105,967		85,308	
SUBTOTAL OFFICE OF THE CHIEF FINANCIAL OFFICER, ENVIRONMENTAL PROTECTION AGENCY				239,313		85,308	
OFFICE OF WATER, ENVIRONMENTAL PROTECTION AGENCY							
DIRECT FROM:							
OFFICE OF WATER, ENVIRONMENTAL PROTECTION AGENCY							
Water Pollution Control State, Interstate and Tribal Program Support		FAA	66.419	178,663		0	
State Underground Water Source Protection		PHA	66.433 / 66.G00836710	47,076		0	
State Underground Water Source Protection		PHA	66.433 / 66.G00836711	46,869		0	
ARRA-Water Quality Management Planning		FAA	66.454	157,476		0	
Water Quality Management Planning		FAA	66.454	67,887		68,801	
Nonpoint Source Implementation Grants		FAA	66.460	247,020		2,553,600	
Regional Wetland Program Development Grants		PBA	66.461 / 66.CD97874301-0	52,119		0	
State Grants to Reimburse Operators of Small Water Systems for Training and Certification Costs		FAA	66.471	326,685		48,713	
Water Protection Grants to the States		FAA	66.474	52,580		0	
SUBTOTAL DIRECT FROM:				1,176,375		2,671,114	
PASS-THROUGH PROGRAMS FROM:							
CO Water Res & Power Dev.							
DWSRF Management (ARRA Vendor)		FAA	66.458 / 66.2F-97881401	62,151		0	
Capitalization Grant for State Revolving Fund (ARRA Vendor)		FAA	66.458 / 66.2W-97880801	51,977		0	
Capitalization Grants for Clean Water State Revolving Funds		FAA	66.458 / 66.FS-998832	6,117,022		824,069	
Colorado Water Resource Power Development Authority							
Capitalization Grants for Clean Water State Revolving Funds		NAA	66.458	49,817		0	
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				6,280,967		824,069	
SUBTOTAL OFFICE OF WATER, ENVIRONMENTAL PROTECTION AGENCY				7,457,342		3,495,183	
SUBTOTAL ENVIRONMENTAL PROTECTION AGENCY				39,001,072		4,959,431	

NUCLEAR REGULATORY COMMISSION							
NUCLEAR REGULATORY COMMISSION							
DIRECT FROM:							
NUCLEAR REGULATORY COMMISSION							
U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program		GGB	77.008 / 77.NRC-38-10-951	59,132		0	
SUBTOTAL DIRECT FROM:				59,132		0	
SUBTOTAL NUCLEAR REGULATORY COMMISSION				59,132		0	
SUBTOTAL NUCLEAR REGULATORY COMMISSION				59,132		0	

DEPARTMENT OF ENERGY							
DEPARTMENT OF ENERGY							
DIRECT FROM:							
DEPARTMENT OF ENERGY							
ARRA LEED GEO		GKA	81.041	0		31,105	
ARRA-SEP		EFA	81.041 / 81.DE-EE0000082 084-095	19,818,598		0	
State Energy Program		EFA	81.041 / 81.NT43196 252	355,210		0	
ARRA-WX		EFA	81.042 / 81.DE-EE0000079 080-083	31,248,982		0	
Weatherization Assistance for Low-Income Persons		EFA	81.042 / 81.DE-EE0000147 101-104	2,823,164		0	
Weatherization Assistance for Low-Income Persons		EFA	81.042 / 81.DE-EE0003868	105,876		0	
Office of Science Financial Assistance Program		CJA	81.049	9,026		332,504	
Office of Science Financial Assistance Program		GGB	81.049 / 81.DE-0000000SC03900	14,839		0	
Conservation Research and Development		GGB	81.086 / 81.DE-FC36-06G016078 #13	46,008		0	
Conservation Research and Development		EFA	81.086 / 81.NT43013 07	77,832		0	
Renewable Energy Research and Development		AEA	81.087	435,578		0	
ARRA		CLA	81.087 / 81.DE-EE0002760	232,231		20,000	
ARRA		CLA	81.087 / 81.DE-EE0002762	182,198		61,629	

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
ARRA		GLA	81.087 / 81.DE-EE0002800	74,810	75,384
State Energy Program Special Projects		EFA	81.119 / 81.DE-EE0000349	245,868	0
State Energy Program Special Projects		EFA	81.119 / 81.DE-EE0000349	1,065	0
Electricity Delivery and Energy Reliability, Research, Development and Analysis		SCA	81.122 / 81.R806701	254,363	0
Energy Emergency Assurance Plan - ARRA		EFA	81.122 / 81.DE-EE0000066	362,994	0
Appliance Rebates - ARRA		EFA	81.127 / 81.DE-EE0001579	820,429	0
Energy Efficiency and Conservation Block Grant Program (EECBG)		EFA	81.128 / 81.DE-EE0000913	650,181	0
EECBG Formula Grant - ARRA		EFA	81.128 / 81.DE-EE0000913	5,414,115	0
ARRA		GLA	81.133 / 81.DE-FE0002059	93,959	0
ARRA		GLA	81.133 / 81.DE-FE002058	115,231	0
Petroleum Violation Escrow		EFA	81.Ct Order 182 Strpr Well	84,524	0
Petroleum Violation Escrow		EFA	81.Ct Order 223 Texaco	2,769	0
SUBTOTAL DIRECT FROM:				63,469,850	520,622
PASS-THROUGH PROGRAMS FROM:					
AERODYNE RESEARCH, INC.					
Unclassified Grants and Contracts		GFB	81.000 / 81.10530-3	32,583	0
Unclassified Grants and Contracts		GFB	81.000 / 81.ARI 10548-5	4,601	0
Unclassified Grants and Contracts		GFB	81.000 / 81.ARI-10609-2	12,636	0
Unclassified Grants and Contracts		GFB	81.000 / 81.ARI-10610-1	8,463	0
ALD NANOSOLUTIONS, INC.					
Unclassified Grants and Contracts		GFB	81.000 / 81.OCG52998	(203)	0
ANASYS INSTRUMENTS					
Unclassified Grants and Contracts		GFB	81.000 / 81.OCG53778	148,291	0
ARGONNE NATIONAL LABORATORY - SEE UCHICA					
Unclassified Grants and Contracts		GFB	81.000 / 81.1F-30401	61,997	0
Unclassified Grants and Contracts		GFB	81.000 / 81.0F-32822	52,051	0
Regional Biomass Energy Programs		GFB	81.079 / 81.0F-32822	3,780	0
Alliance for Sustainability Energy, LLC					
NREL Blender Pump Evaluation		FAA	81.DE-AC36-08G028308	6,304	0
Alliance for Sustainable Energy-NREL					
MOU- Services of David Hiller		GGB	81.deac36-086028-308	54,434	0
Arizona Geo Survey		PIA	81.087 / 81.CO-EE0002850	62,133	0
ARRA Fossil Energy Research and Development					
BATTTELLE MEMORIAL INST PACIFIC NORTHWEST					
Unclassified Grants and Contracts		GFB	81.000 / 81.119588	25,000	0
ARRA		GFB	81.000 / 81.134667	27,500	0
Unclassified Grants and Contracts		GFB	81.000 / 81.79501	72,605	0
Unclassified Grants and Contracts		GFB	81.000 / 81.83839	14,929	0
BATTTELLE MEMORIAL INSTITUTE					
Unclassified Grants and Contracts		GFB	81.000 / 81.90607	154,995	0
BATTTELLE OAK RIDGE NATIONAL LAB					
Unclassified Grants and Contracts		GFB	81.000 / 81.4000097293	213,213	0
BECHTEL MARINE PROPULSION CORP.					
Unclassified Grants and Contracts		GFB	81.000 / 81.7000972	17,631	0
BROOKHAVEN NATIONAL LAB					
Unclassified Grants and Contracts		GFB	81.000 / 81.107201	1,000	0
Unclassified Grants and Contracts		GFB	81.000 / 81.143141	19,003	0
Unclassified Grants and Contracts		GFB	81.000 / 81.168649	2,485	0
CLEMSON UNIVERSITY RESEARCH FOUNDATION					
Unclassified Grants and Contracts		GFB	81.000 / 81.07-01-SR126	86,516	0
City of Fort Collins					
ARRA: Peak Load Reduction on Distributio		GGB	81.049 / 81.9087413	162,926	0
FLINT GEOTHERMAL					
ARRA		GFB	81.087 / 81.OCG53268	142,677	0
GEORGIA INSTITUTE OF TECHNOLOGY					
ARRA		GFB	81.087 / 81.S7094-S1	33,750	0
HOUSTON ADVANCED RESEARCH CENTER					
Unclassified Grants and Contracts		GFB	81.000 / 81.08122-35 R08	97,979	0
ITN Energy					
ARRA		GLA	81.135 / 81.DE-AR0000019	66,284	0
KRELL INSTITUTE					
Unclassified Grants and Contracts		GFB	81.000 / 81.24031	529	0
LAWRENCE LIVERMORE NATIONAL LABORATORY					
Unclassified Grants and Contracts		GFB	81.000 / 81.8587911	21,740	0
Unclassified Grants and Contracts		GFB	81.000 / 81.8589830	12,473	0
Unclassified Grants and Contracts		GFB	81.000 / 81.8589952	67,905	0
Unclassified Grants and Contracts		GFB	81.000 / 81.8593777	57,916	0
Unclassified Grants and Contracts		GFB	81.000 / 81.8593903	33,499	0
Unclassified Grants and Contracts		GFB	81.000 / 81.8595354	29,088	0
Renewable Energy Research and Development		GFB	81.087 / 81.8589953	56,184	0
LOS ALAMOS NATIONAL LABORATORIES					

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Unclassified Grants and Contracts		GFB	81.000 / 81.102287	31,896	0
LOVELACE RESPIRATORY RESEARCH INSTITUTE					
Office of Science Financial Assistance Program		GFE	81.049 / 81.JK102410	22	0
MASSACHUSETTS INSTITUTE OF TECHNOLOGY					
Office of Science Financial Assistance Program		GFB	81.049 / 81.5710002340	33,494	0
NATIONAL RENEWABLE ENERGY LABORATORY					
Unclassified Grants and Contracts		GFB	81.000 / 81.ER211000	4,559	0
Unclassified Grants and Contracts		GFB	81.000 / 81.KXEA-3-33606-18	936	0
Unclassified Grants and Contracts		GFB	81.000 / 81.KXEA-3-33606-19	(476)	0
Unclassified Grants and Contracts		GFB	81.000 / 81.KXEA-3-33606-27	(2,620)	0
Unclassified Grants and Contracts		GFB	81.000 / 81.KXEA-3-33606-28	6,695	0
Unclassified Grants and Contracts		GFB	81.000 / 81.KXEA-3-33606-29	45,276	0
Unclassified Grants and Contracts		GFB	81.000 / 81.KXEA-3-33606-30	3,295	0
Unclassified Grants and Contracts		GFB	81.000 / 81.KXEA-3-33606-38	25,677	0
Unclassified Grants and Contracts		GFB	81.000 / 81.KXEA-3-33606-41	32,873	0
Unclassified Grants and Contracts		GFB	81.000 / 81.KXEA-3-33606-42	20,910	0
Unclassified Grants and Contracts		GFB	81.000 / 81.KXEA-3-33606-45	36,938	0
Unclassified Grants and Contracts		GFB	81.000 / 81.KXEA-3-33606-50	77,698	0
ARRA		GFB	81.000 / 81.KXEA-3-33606-51	42,977	0
Unclassified Grants and Contracts		GFB	81.000 / 81.KXEA-3-33606-52	29,252	0
Unclassified Grants and Contracts		GFB	81.000 / 81.KXEA-3-33606-54	33,525	0
Unclassified Grants and Contracts		GFB	81.000 / 81.KXEA-3-33606-55	66,970	0
Unclassified Grants and Contracts		GFB	81.000 / 81.KXFE-9-99004-01	47,364	0
Unclassified Grants and Contracts		GFB	81.000 / 81.KXFE-9-99004-02	8,756	0
Unclassified Grants and Contracts		GFB	81.000 / 81.KXFE-9-99004-03	(7,277)	0
Unclassified Grants and Contracts		GFB	81.000 / 81.KXFE-9-99004-04	(406)	0
Unclassified Grants and Contracts		GFB	81.000 / 81.KXFE-9-99004-05	43,004	0
Unclassified Grants and Contracts		GFB	81.000 / 81.KXFE-9-99004-06	34,847	0
Unclassified Grants and Contracts		GFB	81.000 / 81.KXFE-9-99004-07	43,991	0
Unclassified Grants and Contracts		GFB	81.000 / 81.NFA-1-40652-01	29,558	0
Unclassified Grants and Contracts		GFB	81.000 / 81.NFT-8-88527-01	51,825	0
Unclassified Grants and Contracts		GFB	81.000 / 81.OCG5231B	42,961	0
Unclassified Grants and Contracts		GFB	81.000 / 81.OCG5295B	102,536	0
Unclassified Grants and Contracts		GFB	81.000 / 81.OCG5363B	220,245	0
Unclassified Grants and Contracts		GFB	81.000 / 81.PO 197781	7,178	0
Unclassified Grants and Contracts		GFB	81.000 / 81.UGA-0-41026-01	14,529	0
Unclassified Grants and Contracts		GFB	81.000 / 81.UGA-0-41026-02/6A50	23,766	0
Unclassified Grants and Contracts		GFB	81.000 / 81.UGA-0-41026-04	14,499	0
Unclassified Grants and Contracts		GFB	81.000 / 81.UGA-0-41026-05	3,030	0
Unclassified Grants and Contracts		GFB	81.000 / 81.UGA-0-41026-06	24,771	0
Unclassified Grants and Contracts		GFB	81.000 / 81.UGA-0-41026-09	4,974	0
Unclassified Grants and Contracts		GFB	81.000 / 81.UGA-0-41026-10/SH10	9,651	0
Unclassified Grants and Contracts		GFB	81.000 / 81.UGA-0-41026-11/ER46	20,207	0
Unclassified Grants and Contracts		GFB	81.000 / 81.UGA-0-41026-12	18,148	0
Unclassified Grants and Contracts		GFB	81.000 / 81.UGA-0-41026-13	5,263	0
Unclassified Grants and Contracts		GFB	81.000 / 81.UGA-0-41026-14	3,717	0
Unclassified Grants and Contracts		GFB	81.000 / 81.UGA-0-41026-16	6,955	0
Unclassified Grants and Contracts		GFB	81.000 / 81.WU064000 / PVA94220	34,153	0
Unclassified Grants and Contracts		GFB	81.000 / 81.XCO-0-40641-01	66,472	0
Unclassified Grants and Contracts		GFB	81.000 / 81.XEE-1-11300-01	3,318	0
Unclassified Grants and Contracts		GFB	81.000 / 81.XEE-8-89007-01	9,153	0
Unclassified Grants and Contracts		GFB	81.000 / 81.XEE-9-99404-01	92,863	0
Unclassified Grants and Contracts		GFB	81.000 / 81.XFT-0-40631-01	44,351	0
Unclassified Grants and Contracts		GFB	81.000 / 81.ZCO-7-77431-01	48,020	0
Unclassified Grants and Contracts		GFB	81.000 / 81.ZFT-8-88537-01	122,518	0
Renewable Energy Research and Development		GFB	81.087 / 81.KXEA-3-33606-53	44,342	0
NORTH CAROLINA STATE UNIVERSITY					
Unclassified Grants and Contracts		GFB	81.000 / 81.2005-0993-01	(51,164)	0
NORTHERN ARIZONA UNIVERSITY					
Unclassified Grants and Contracts		GFB	81.000 / 81.MPC35TB-A2	136	0
Office of Science Financial Assistance Program		GFB	81.049 / 81.MPC 35UT-01	(966)	0
National Renewable Energy Laboratory					
ARRA		GLA	81.KXEA-3-33607-57	34,444	0
National Renewable Energy Labs					
ARRA		GLA	81.KXEA-3-33607-50	48,471	0
Natl Renewable Energy Lab					
Organic Semiconductors		GTA	81.XEJ-8-88027.01	35,736	0
PENNSYLVANIA STATE UNIVERSITY					
Office of Science Financial Assistance Program		GFB	81.049 / 81.4238-UC-DOE-5399	21,043	0
PHOSPHORTECH CORP					
Unclassified Grants and Contracts		GFB	81.000 / 81.OCG5269B	53,933	0
PICARRO, INC.					
Unclassified Grants and Contracts		GFB	81.000 / 81.OCG5359B	24,101	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
PLANAR ENERGY					
ARRA		GFB	81.135 / 81.0CG5371B	78,088	0
RENSELAER POLYTECHNIC INSTITUTE					
Office of Science Financial Assistance Program		GFB	81.049 / 81.A11762	38,440	0
Nuclear Energy Research, Development and Demonstration		GFB	81.121 / 81.A11896	43,368	0
SANDIA NATIONAL LABORATORIES					
Unclassified Grants and Contracts		GFB	81.000 / 81.1013823	30,006	0
Unclassified Grants and Contracts		GFB	81.000 / 81.740745, POW A0357	21,405	0
Unclassified Grants and Contracts		GFB	81.000 / 81.885317	39,851	0
SATCON					
Unclassified Grants and Contracts		GFB	81.000 / 81.41002	84,492	0
SIMMETRIX					
Unclassified Grants and Contracts		GFB	81.000 / 81.0CG5406B	39,835	0
STANFORD UNIVERSITY					
State Energy Program		GFB	81.041 / 81.86363	63,001	0
Predictive Science Academic Alliance Program		GFB	81.124 / 81.2740070-40367-D	3,024	0
STRATTON PARK ENGINEERING COMPANY INC					
Unclassified Grants and Contracts		GFB	81.000 / 81.08-1009JTA	19,983	0
Salt Lake Community College					
ARRA-Renewable Energy Research and Development		GJL	81.087	4,520	0
The Governor's Energy Office					
ARRA		GLA	81.041 / 81.C900699	77,639	0
UNIVERSITY CORP FOR ATMOSPHERIC RESEARCH					
Unclassified Grants and Contracts		GFB	81.000 / 81.S09-66784	2,128	0
UNIVERSITY OF CALIFORNIA AT DAVIS					
Office of Science Financial Assistance Program		GFB	81.049 / 81.09-002439 UC0L	31,297	0
UNIVERSITY OF CALIFORNIA, MERCED					
Unclassified Grants and Contracts		GFB	81.000 / 81.SA-DE-FG0207ER64457	67,333	0
UNIVERSITY OF MINNESOTA					
Unclassified Grants and Contracts		GFB	81.000 / 81.X5186780101	8,645	0
UNIVERSITY OF OREGON					
Office of Science Financial Assistance Program		GFB	81.049 / 81.234151-1	6,748	0
UNIVERSITY OF WASHINGTON					
Office of Science Financial Assistance Program		GFB	81.049 / 81.709773	136,863	0
UT BATTELLE LLC					
Unclassified Grants and Contracts		GFB	81.000 / 81.4000065088	36,706	0
Office of Scientific and Technical Information		GFB	81.064 / 81.4000038129	86,034	0
University of Utah					
ARRA Fossil Energy Research and Development		PIA	81.089 / 81.10015030CCS	227,246	0
WASHINGTON STATE UNIVERSITY					
Office of Science Financial Assistance Program		GFB	81.049 / 81.113054 G002744	32,482	0
Western Governor's Association					
ARRA Crucial WL Habitats & Corridor		PBA	81.112 / 81.DE-0E0000422	51,580	0
Western Governors Assn.					
Transport of Transuranic Wastes to the Waste Isolation Pilot Plant: States and Tribal Concerns, Proposed So		FAA	81.106 / 81.DE-FC04-90AL65416	126,976	84,353
William Lettis and Associates, Inc.					
ARRA		GLA	81.2116-CSM-001	25,567	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				5,143,067	84,353
SUBTOTAL DEPARTMENT OF ENERGY				68,612,917	604,975
OFFICE OF DEFENSE PROGRAMS, DEPARTMENT OF ENERGY					
DIRECT FROM:					
OFFICE OF DEFENSE PROGRAMS, DEPARTMENT OF ENERGY					
National Resource Center for Plutonium					
		FAA	81.110	183,335	0
SUBTOTAL DIRECT FROM:				183,335	0
SUBTOTAL OFFICE OF DEFENSE PROGRAMS, DEPARTMENT OF ENERGY				183,335	0
OFFICE OF ENERGY RESEARCH, DEPARTMENT OF ENERGY					
DIRECT FROM:					
OFFICE OF ENERGY RESEARCH, DEPARTMENT OF ENERGY					
Student Field Assistant CO2 Sequestration Study					
		CSA	81.DE-08NT0004548	2,950	0
SUBTOTAL DIRECT FROM:				2,950	0
SUBTOTAL OFFICE OF ENERGY RESEARCH, DEPARTMENT OF ENERGY				2,950	0
OFFICE OF ENVIRONMENTAL MANAGEMENT, DEPARTMENT OF ENERGY					

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY					
MAJOR SUBDIVISION OF FEDERAL AGENCY					
SOURCE TYPE (DIRECT OR PASS-THROUGH)					
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)					
PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
DIRECT FROM:					
OFFICE OF ENVIRONMENTAL MANAGEMENT, DEPARTMENT OF ENERGY					
81.104 Office of Environmental Waste Processing		FAA	81.104 / 81.DE-FC01-98GJ79476	38,562	0
				-----	-----
SUBTOTAL DIRECT FROM:				38,562	0
				-----	-----
SUBTOTAL OFFICE OF ENVIRONMENTAL MANAGEMENT, DEPARTMENT OF ENERGY				38,562	0
OFFICE OF SCIENCE EDUCATION AND TECHNICAL INFORMATION, DEPARTMENT OF ENERGY					
PASS-THROUGH PROGRAMS FROM:					
Batelle Memorial Institute DOE Contract DE-AC05-76RL01831					
Pacific Northwest National Laboratory		NAA	81. Batelle Contract 136368	257,232	0
				-----	-----
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				257,232	0
				-----	-----
SUBTOTAL OFFICE OF SCIENCE EDUCATION AND TECHNICAL INFORMATION, DEPARTMENT OF ENERGY				257,232	0
				-----	-----
SUBTOTAL DEPARTMENT OF ENERGY				69,094,996	604,975
				-----	-----

DEPARTMENT OF EDUCATION					
DEPARTMENT OF EDUCATION					
DIRECT FROM:					
DEPARTMENT OF EDUCATION					
National Writing Project Model		GGJ	84.928	35,608	0
Title III Endowment		GSA	84.P031A080188	10,000	0
Teacher Quality		GWA	84.P336B040001	24,024	0
				-----	-----
SUBTOTAL DIRECT FROM:				69,632	0
PASS-THROUGH PROGRAMS FROM:					
Greeley Dream Team					
Bright Futures		GKA	84.NA	2,784	0
NATIONAL WRITING PROJECT					
National Writing Project Model		GFE	84.928 / 84.00-C002	57,003	0
National Writing Project Model		GFE	84.928 / 84.AWD-111024	71,224	0
National Writing Project					
National Writing Project Application		GGB	84.03-C003	43,218	0
State of Kansas					
Educational Interpreting Certificate Program		GKA	84.652-08-1508	21,000	0
State of Louisiana					
Education Interpreting		GKA	84. 83110	30,181	0
				-----	-----
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				225,410	0
				-----	-----
SUBTOTAL DEPARTMENT OF EDUCATION				295,042	0
INSTITUTE OF EDUCATION SCIENCES, DEPARTMENT OF EDUCATION					
PASS-THROUGH PROGRAMS FROM:					
NY University					
Education Research, Development and Dissemination		GTA	84.305 / 84.F6733-02	174,823	0
UNIVERSITY OF CALIFORNIA LOS ANGELES					
Education Research, Development and Dissemination		GFB	84.305 / 84.0070 G GB335	64,064	0
UNIVERSITY OF FLORIDA					
Research in Special Education		GFB	84.324 / 84.UF07045	102,039	32,904
UNIVERSITY OF NORTH CAROLINA CHAPEL HILL					
Research in Special Education		GFE	84.324 / 84.ACCT# 554464	6,510	0
UNIVERSITY OF TEXAS AT AUSTIN					
Education Research, Development and Dissemination		GFB	84.305 / 84.UTA08-749	266,553	0
Vanderbilt University					
Education Research, Development and Dissemination		GTA	84.305 / 84.R305E090009	273,883	0
				-----	-----
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				887,872	32,904
				-----	-----
SUBTOTAL INSTITUTE OF EDUCATION SCIENCES, DEPARTMENT OF EDUCATION				887,872	32,904
OFFICE OF ASSISTANT SECRETARY FOR ELEMENTARY AND SECONDARY EDUCATION, DEPARTMENT OF EDUCATION					

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
DIRECT FROM:					
OFFICE OF ASSISTANT SECRETARY FOR ELEMENTARY AND SECONDARY EDUCATION, DEPARTMENT OF EDUCATION Advanced Placement Program (Advanced placement Test Fee; Advanced Placement Incentive Program Grants)		DAA	84.330	261,520	102,348
SUBTOTAL DIRECT FROM:				261,520	102,348
SUBTOTAL OFFICE OF ASSISTANT SECRETARY FOR ELEMENTARY AND SECONDARY EDUCATION, DEPARTMENT OF EDUCATION				261,520	102,348
OFFICE OF ASSISTANT SECRETARY FOR POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION					
DIRECT FROM:					
OFFICE OF ASSISTANT SECRETARY FOR POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION					
Higher Education_Institutional Aid		GGJ	84.031	628,815	0
Higher Education_Institutional Aid		GJD	84.031	424,770	0
Higher Education_Institutional Aid		GJF	84.031	342,480	0
Higher Education_Institutional Aid		GJH	84.031	809,085	0
Higher Education_Institutional Aid		GJK	84.031	114,397	0
Higher Education_Institutional Aid		GJM	84.031	1,094,938	0
Higher Education_Institutional Aid		GTA	84.031	193,363	0
Higher Education_Institutional Aid		GSA	84.031 / 84.P031A080188	339,133	0
Byrd Honors Scholarships		DAA	84.185	0	664,125
Centers for International Business Education		GFE	84.220	438,452	0
Child Care Access Means Parents in School		GFC	84.335	30,530	0
Child Care Access Means Parents in School		GJJ	84.335	19,860	0
SUBTOTAL DIRECT FROM:				4,435,823	664,125
PASS-THROUGH PROGRAMS FROM:					
Adams State College					
Higher Education_Institutional Aid		GJM	84.031 / 84.846000542	104,297	0
Byrd					
Byrd Honors Scholarships		GFC	84.185	7,500	0
N/A					
Higher Education_Institutional Aid		GYA	84.031 / 84.N/A	447,186	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				558,983	0
SUBTOTAL OFFICE OF ASSISTANT SECRETARY FOR POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION				4,994,806	664,125
OFFICE OF ASSISTANT SECRETARY FOR SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION					
DIRECT FROM:					
OFFICE OF ASSISTANT SECRETARY FOR SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION					
Fund for the Improvement of Postsecondary Education		GGB	84.116	90,000	0
Fund for the Improvement of Postsecondary Education		GGJ	84.116	65,179	0
Fund for the Improvement of Postsecondary Education		GTA	84.116	100,000	0
SUBTOTAL DIRECT FROM:				255,179	0
PASS-THROUGH PROGRAMS FROM:					
COLORADO COLLEGE					
Fund for the Improvement of Postsecondary Education		GFB	84.116 / 84.1003	2,676	0
N/A					
Fund for the Improvement of Postsecondary Education		GYA	84.116 / 84.N/A	131,959	0
Research Foundation of SUNY					
Fund for the Improvement of Postsecondary Education		GKA	84.116 / 84.P166N060006	392	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				135,027	0
SUBTOTAL OFFICE OF ASSISTANT SECRETARY FOR SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION				390,206	0
OFFICE OF BILINGUAL EDUCATION AND MINORITY LANGUAGES AFFAIRS, DEPARTMENT OF EDUCATION					
DIRECT FROM:					
OFFICE OF BILINGUAL EDUCATION AND MINORITY LANGUAGES AFFAIRS, DEPARTMENT OF EDUCATION					
Bilingual Education: Professional Development		GFB	84.195	262,123	0
Bilingual Education: Professional Development		GFE	84.195	508,557	0
Bilingual Education: Professional Development		GJG	84.195	184,751	0
Bilingual Education: Professional Development		GTA	84.195	260,012	0
Bilingual Education: Professional Development		GZA	84.195	101,528	0
SUBTOTAL DIRECT FROM:				1,316,971	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
PASS-THROUGH PROGRAMS FROM:					
N/A					
Bilingual Education: Professional Development		GYA	84.195 / 84.N/A	325,000	0
				-----	-----
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				325,000	0
				-----	-----
SUBTOTAL OFFICE OF BILINGUAL EDUCATION AND MINORITY LANGUAGES AFFAIRS, DEPARTMENT OF EDUCATION				1,641,971	0
OFFICE OF EDUCATION RESEARCH AND IMPROVEMENT, DEPARTMENT OF EDUCATION					
DIRECT FROM:					
OFFICE OF EDUCATION RESEARCH AND IMPROVEMENT, DEPARTMENT OF EDUCATION					
Twenty-First Century Community Learning Centers		DAA	84.287	436,530	8,182,629
				-----	-----
SUBTOTAL DIRECT FROM:				436,530	8,182,629
				-----	-----
SUBTOTAL OFFICE OF EDUCATION RESEARCH AND IMPROVEMENT, DEPARTMENT OF EDUCATION				436,530	8,182,629
OFFICE OF ELEMENTARY AND SECONDARY EDUCATION, DEPARTMENT OF EDUCATION					
DIRECT FROM:					
OFFICE OF ELEMENTARY AND SECONDARY EDUCATION, DEPARTMENT OF EDUCATION					
Migrant Education: State Grant Program		DAA	84.011	1,371,284	5,122,737
Title I State Agency Program for Neglected and Delinquent Children		DAA	84.013	0	651,008
Migrant Education: Coordination Program		DAA	84.144	8,868	0
Migrant Education_College Assistance Migrant Program		GGJ	84.149	39,484	0
Migrant Education_College Assistance Migrant Program		GTA	84.149	417,818	0
Even Start_State Educational Agencies		DAA	84.213	29,505	658,485
Charter Schools		DAA	84.282	445,762	7,162,388
State Grants for Innovative Programs		DAA	84.298	0	(29)
Indian Education -- Special Programs for Indian Children		GKA	84.299	51,684	0
Indian Education -- Special Programs for Indian Children		GSA	84.299 / 84.1203.05.119D - 05	(7,293)	0
Transition to Teaching		GFE	84.350	292,351	285,714
Transition to Teaching		GCJ	84.350	320,374	0
Reading First State Grants		DAA	84.357	296,612	1,187,077
Rural Education		DAA	84.358	10,983	332,010
School Dropout Prevention Program		DAA	84.360	89,932	333,138
Mathematics and Science Partnerships		DAA	84.366	113,662	2,144,977
Improving Teacher Quality State Grants		DAA	84.367	852,494	30,178,241
Improving Teacher Quality State Grants		CAA	84.367	913,562	89,287
Improving Teacher Quality State Grants		GCA	84.367 / 84.B009-10-5	12,138	0
Grants for State Assessments and Related Activities		DAA	84.369	5,634,317	24,478
Striving Readers		DAA	84.371	71,243	0
ARRA		EAA	84.410 / 84.S410A100006	153,039,577	0
				-----	-----
SUBTOTAL DIRECT FROM:				164,004,357	48,169,511
PASS-THROUGH PROGRAMS FROM:					
Clayton Foundation/CPCF					
Parental Information and Resource Centers		GTA	84.310	4,038	0
DENVER PUBLIC SCHOOLS					
Foreign Language Assistance		GFE	84.293 / 84.AWD-112282	66,509	0
Mathematics and Science Partnerships		GFE	84.366 / 84.SKILL-C. MARTIN	5,888	0
Ft Morgan School District RE3					
Mathematics and Science Partnerships		GKA	84.366 / 84. 39	158	0
JEFFERSON COUNTY SCHOOL DISTRICT					
Mathematics and Science Partnerships		GFE	84.366 / 84.GRANT 2007-2008 YR3	37,217	0
Weld County School District 6					
Mathematics and Science Partnerships		GKA	84.366 / 84. 39	49,050	0
				-----	-----
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				162,860	0
				-----	-----
SUBTOTAL OFFICE OF ELEMENTARY AND SECONDARY EDUCATION, DEPARTMENT OF EDUCATION				164,167,217	48,169,511
OFFICE OF ENGLISH LANGUAGE ACQUISITION; DEPARTMENT OF EDUCATION					
DIRECT FROM:					
OFFICE OF ENGLISH LANGUAGE ACQUISITION; DEPARTMENT OF EDUCATION					
English Language Acquisition Grants		DAA	84.365	643,510	8,699,287
				-----	-----
SUBTOTAL DIRECT FROM:				643,510	8,699,287
				-----	-----

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
SUBTOTAL OFFICE OF ENGLISH LANGUAGE ACQUISITION; DEPARTMENT OF EDUCATION				643,510	8,699,287
OFFICE OF INNOVATION AND IMPROVEMENT, DEPARTMENT OF EDUCATION					
DIRECT FROM:					
OFFICE OF INNOVATION AND IMPROVEMENT, DEPARTMENT OF EDUCATION					
Fund for the Improvement of Education		DAA	84.215	47,695	22,900
Fund for the Improvement of Education		GKA	84.215	436,273	0
SUBTOTAL DIRECT FROM:				483,968	22,900
PASS-THROUGH PROGRAMS FROM:					
DENVER PUBLIC SCHOOLS					
ARRA		GFB	84.396 / 84.OCG5443B	398,374	0
Ignacio School District 11JT					
Fund for the Improvement of Education		GKA	84.215 / 84.	113,653	0
Weld County School District 6					
Fund for the Improvement of Education		GKA	84.215 / 84.S215X020174	4,652	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				516,679	0
SUBTOTAL OFFICE OF INNOVATION AND IMPROVEMENT, DEPARTMENT OF EDUCATION				1,000,647	22,900
OFFICE OF PLANNING, EVALUATION AND POLICY DEVELOPMENT					
DIRECT FROM:					
OFFICE OF PLANNING, EVALUATION AND POLICY DEVELOPMENT					
Unclassified Grants and Contracts		DAA	84.000 / 84.ED-03-CO-0035	134,281	0
Unclassified Grants and Contracts		DAA	84.000 / 84.ED-08-CO-0023	78,062	0
SUBTOTAL DIRECT FROM:				212,343	0
PASS-THROUGH PROGRAMS FROM:					
UNIVERSITY OF ILLINOIS					
Unclassified Grants and Contracts		GFB	84.000 / 84.2007-05169-05-00	85,651	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				85,651	0
SUBTOTAL OFFICE OF PLANNING, EVALUATION AND POLICY DEVELOPMENT				297,994	0
OFFICE OF POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION					
DIRECT FROM:					
OFFICE OF POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION					
Gaining Early Awareness and Readiness for Undergraduate Programs		GJH	84.334	1,250	0
Gaining Early Awareness and Readiness for Undergraduate Programs		EAA	84.334 / 84.P334S050026-09	3,873,227	0
SUBTOTAL DIRECT FROM:				3,874,477	0
PASS-THROUGH PROGRAMS FROM:					
Gear Up					
Gaining Early Awareness and Readiness for Undergraduate Programs		GFC	84.334	22,500	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				22,500	0
SUBTOTAL OFFICE OF POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION				3,896,977	0
OFFICE OF POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION, HIGHER EDUCATION DEPARTMENT					
DIRECT FROM:					
OFFICE OF POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION, HIGHER EDUCATION DEPARTMENT					
College Access Challenge Grant Program		GAA	84.378	676,356	120,460
College Access Challenge Grant Program		GRA	84.378	143,181	0
Strengthening Minority-Serving Institutions		GSA	84.382 / 84.P382C080003	1,076,638	0
SUBTOTAL DIRECT FROM:				1,896,175	120,460
SUBTOTAL OFFICE OF POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION, HIGHER EDUCATION DEPARTMENT				1,896,175	120,460
OFFICE OF SAFE AND DRUG-FREE SCHOOLS, DEPARTMENT OF EDUCATION					
DIRECT FROM:					
OFFICE OF SAFE AND DRUG-FREE SCHOOLS, DEPARTMENT OF EDUCATION					

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Safe and Drug-Free Schools and Communities_National Programs		DAA	84.184	34,658	0
Safe and Drug-Free Schools and Communities_National Programs		GJJ	84.184	30,195	0
Safe and Drug-Free Schools and Communities_National Programs		GWA	84.184 / 84.Q184H090083	149,494	0
Safe and Drug-Free Schools and Communities_State Grants		DAA	84.186	47,743	706,344
Safe and Drug-Free Schools and Communities_State Grants		EAA	84.186 / 84.Q186B08006	268,806	0
SUBTOTAL DIRECT FROM:				530,896	706,344
SUBTOTAL OFFICE OF SAFE AND DRUG-FREE SCHOOLS, DEPARTMENT OF EDUCATION				530,896	706,344
OFFICE OF SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION					
DIRECT FROM:					
OFFICE OF SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION					
Rehabilitation Services_Service Projects		IHA	84.128	96,349	0
Rehabilitation Long-Term Training		GKA	84.129	65,381	0
Training Interpreters for Individuals who are Deaf and Individuals who are Deaf-Blind		GKA	84.160	164,597	0
Supported Employment Services for Individuals with the Most Significant Disabilities		IHA	84.187	692,108	0
Assistive Technology		GFE	84.224	504,735	0
Rehabilitation Training_Continuing Education		GKA	84.264	368,731	315,943
Rehabilitation Training_State Vocational Rehabilitation Unit In-Service Training		IHA	84.265	33,572	0
Special Education - State Personnel Development		DAA	84.323	764,292	0
Special Education - Personnel Development to Improve Services and Results for Children with Disabilities		GFB	84.325	(4,564)	0
Special Education - Personnel Development to Improve Services and Results for Children with Disabilities		GFE	84.325	337,417	9,034
Special Education - Personnel Development to Improve Services and Results for Children with Disabilities		GKA	84.325	531,136	0
Special Education: Personnel Preparation to Improve Services and Results for Children with Disabilities		DAA	84.326	145,867	19,000
Special Education: Personnel Preparation to Improve Services and Results for Children with Disabilities		GFE	84.326	0	(8)
SUBTOTAL DIRECT FROM:				3,699,621	343,969
PASS-THROUGH PROGRAMS FROM:					
California State University, Northridge					
Special Education: Personnel Preparation to Improve Services and Results for Children with Disabilities		GKA	84.326 / 84.F-06-2056-2.0/4003362	28,399	0
Special Education: Personnel Preparation to Improve Services and Results for Children with Disabilities		GKA	84.326 / 84.F-06-2056-5.0/UNC	87,800	0
REHABILITATION INSTITUTE OF CHICAGO					
National Institute on Disability and Rehabilitation Research		GFB	84.133 / 84.3.80754	15,379	0
National Institute on Disability and Rehabilitation Research		GFB	84.133 / 84.OCC4727/ 03.81003	6,326	0
Salus					
Special Education - Personnel Development to Improve Services and Results for Children with Disabilities		GKA	84.325 / 84.	85,995	0
UNIVERSITY OF SOUTH FLORIDA					
Special Education: Personnel Preparation to Improve Services and Results for Children with Disabilities		GFE	84.326 / 84.5830-1251-00-D	(288)	0
Special Education: Personnel Preparation to Improve Services and Results for Children with Disabilities		GFE	84.326 / 84.5830-1251-00-D-2	227,280	0
Univ of Arkansas Little Rock					
Training Interpreters for Individuals who are Deaf and Individuals who are Deaf-Blind		GKA	84.160 / 84.None	70,783	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				521,674	0
SUBTOTAL OFFICE OF SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION				4,221,295	343,969
OFFICE OF STUDENT FINANCIAL ASSISTANCE PROGRAMS, DEPARTMENT OF EDUCATION					
DIRECT FROM:					
OFFICE OF STUDENT FINANCIAL ASSISTANCE PROGRAMS, DEPARTMENT OF EDUCATION					
Leveraging Educational Assistance Partnership		GAA	84.069	844,201	79,665
Leveraging Educational Assistance Partnership		GJH	84.069	4,276	0
Leveraging Educational Assistance Partnership		GZA	84.069	38,636	0
SUBTOTAL DIRECT FROM:				887,113	79,665
PASS-THROUGH PROGRAMS FROM:					
N/A					
Colorado Student Loan		GYA	84.84.CSL	292,886	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				292,886	0
SUBTOTAL OFFICE OF STUDENT FINANCIAL ASSISTANCE PROGRAMS, DEPARTMENT OF EDUCATION				1,179,999	79,665
OFFICE OF VOCATIONAL AND ADULT EDUCATION, DEPARTMENT OF EDUCATION					
DIRECT FROM:					
OFFICE OF VOCATIONAL AND ADULT EDUCATION, DEPARTMENT OF EDUCATION					
Adult Education-Basic Grant to States		DAA	84.002	781,898	5,608,862
Adult Education-Basic Grant to States		GJM	84.002	225,881	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Career and Technical Education -- Basic Grants to States		GJA	84.048	7,910,869	8,362,330
Tech-Prep Education		GJA	84.243	1,393,615	0
Grants to States for Workplace and Community Transition Training for Incarcerated Individuals		CAA	84.331 / 84.Q331A090006	229,434	0
Grants to States for Workplace and Community Transition Training for Incarcerated Individuals		CAA	84.331 / 84.Q331A100006	198,837	0
SUBTOTAL DIRECT FROM:				10,740,534	13,971,192
PASS-THROUGH PROGRAMS FROM:					
CCCS Foundation					
Adult Education-Basic Grant to States		GJD	84.002	9,613	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				9,613	0
SUBTOTAL OFFICE OF VOCATIONAL AND ADULT EDUCATION, DEPARTMENT OF EDUCATION				10,750,147	13,971,192
SUBTOTAL DEPARTMENT OF EDUCATION				197,492,804	81,095,334

NATIONAL ARCHIVES AND RECORDS ADMINISTRATION

NATIONAL ARCHIVES AND RECORDS ADMINISTRATION

DIRECT FROM:

NATIONAL ARCHIVES AND RECORDS ADMINISTRATION

National Historical Publications and Records Grants

National Historical Publications and Records Grants

AAG 89.003 / 89.NAR08RC1003808

AAG 89.003 / 89.NAR11RC1009511

8,510 0

4,503 0

SUBTOTAL DIRECT FROM:

13,013 0

PASS-THROUGH PROGRAMS FROM:

NATIONAL HISTORY DAY

National Archives Reference Services: Historical Research

GFE 89.001 / 89.AWD-102271

500 0

SUBTOTAL PASS-THROUGH PROGRAMS FROM:

500 0

SUBTOTAL NATIONAL ARCHIVES AND RECORDS ADMINISTRATION

13,513 0

SUBTOTAL NATIONAL ARCHIVES AND RECORDS ADMINISTRATION

13,513 0

ELECTION ASSISTANCE COMMISSION

DIRECT FROM:

ELECTION ASSISTANCE COMMISSION

Help America Vote Act Requirements Payments

VAA 90.401

2,289,869 0

SUBTOTAL DIRECT FROM:

2,289,869 0

SUBTOTAL ELECTION ASSISTANCE COMMISSION

2,289,869 0

SUBTOTAL

2,289,869 0

DEPARTMENT OF HEALTH AND HUMAN SERVICES

ADMINISTRATION FOR CHILDREN AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES

DIRECT FROM:

ADMINISTRATION FOR CHILDREN AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES

Compassion Capital Fund

Healthy Marriage Promotion and Responsible Fatherhood Grants

Healthy Marriage Promotion and Responsible Fatherhood Grants

Healthy Marriage Promotion and Responsible Fatherhood Grants

Personal Responsibility Education Program

Abstinence Education Program

Transitional Living for Homeless Youth

Promoting Safe and Stable Families

ARRA - CS Incentives

CGB 93.009 / 93.90IC0064/03

IHA 93.086

CGB 93.086 / 93.90FE0028/04

CGB 93.086 / 93.90FE0028/05

IHA 93.092

DAA 93.235

IHA 93.550

IHA 93.556

IHA 93.563

5,305 0

765,317 1,018,500

91,710 26,198

289,353 66,087

10 0

10,566 116,848

133,156 119,426

1,281,091 2,151,241

0 18,269,501

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Child Support Enforcement		IHA	93.563	11,186,899	26,747,745
Child Support Enforcement Research		IHA	93.564	32,887	50,464
Refugee and Entrant Assistance_State Administered Programs		IHA	93.566	3,214,493	4,900,291
Low-Income Home Energy Assistance		IHA	93.568	2,301,893	54,757,441
Refugee and Entrant Assistance_Discretionary Grants		FAA	93.576	13,445	69,039
Refugee and Entrant Assistance_Discretionary Grants		IHA	93.576	368,025	0
Refugee and Entrant Assistance_Wilson/Fish Program		IHA	93.583	444,481	2,812,970
Refugee and Entrant Assistance_Targeted Assistance Grants		IHA	93.584	54,514	546,315
State Court Improvement Program		JAA	93.586 / 93.0601C0SCID	170,873	0
State Court Improvement Program		JAA	93.586 / 93.0601C0SCIT	168,787	0
State Court Improvement Program		JAA	93.586 / 93.0701C0SCIP	70,545	0
State Court Improvement Program		JAA	93.586 / 93.0801C0SCID	9,265	0
State Court Improvement Program		JAA	93.586 / 93.0801C0SCIP	73,810	0
State Court Improvement Program		JAA	93.586 / 93.0801C0SCIT	16,790	0
State Court Improvement Program		JAA	93.586 / 93.1001C0SCID	69,770	0
State Court Improvement Program		JAA	93.586 / 93.1001C0SCIP	60,617	0
State Court Improvement Program		JAA	93.586 / 93.1001C0SCIT	63,492	0
Community-Based Child Abuse Prevention Grants		FAA	93.590	120,657	607,531
Grants to States for Access and Visitation Programs		JAA	93.597 / 93.1001C0SAVP	48,646	0
Chafee Education and Training Vouchers Program (ETV)		IHA	93.599	701,226	0
Voting Access for Individuals with Disabilities_Grants to States		VAA	93.617	17,854	0
Developmental Disabilities Basic Support and Advocacy Grants		IHA	93.630	764,421	0
University Centers for Excellence in Developmental Disabilities Education, Research, and Service		GFE	93.632	545,504	0
Children's Justice Grants to States		IHA	93.643	275,414	18,353
Child Welfare Services_State Grants		IHA	93.645	0	4,019,549
ARRA - Title IV-E Foster Care		IHA	93.658	143,455	1,392,136
Foster Care_Title IV-E		IHA	93.658	8,560,155	49,291,243
ARRA - Title IV-E Adoption Assistance		IHA	93.659	0	1,279,423
Adoption Assistance		IHA	93.659	2,174,804	18,140,561
Social Services Block Grant		IHA	93.667	2,453,859	26,133,226
Child Abuse and Neglect State Grants		IHA	93.669	445,601	22,880
Child Abuse and Neglect Discretionary Activities		JAA	93.670 / 93.90CA1777/02	298,202	0
Family Violence Prevention and Services/Grants for Battered Women's Shelters: Grants to States and Indian T		IHA	93.671	(433,178)	1,187,852
Chafee Foster Care Independence Program		IHA	93.674	507,231	1,640,261
SUBTOTAL DIRECT FROM:				37,520,945	215,385,081
PASS-THROUGH PROGRAMS FROM:					
City and County of Denver					
Enhance the Safety of Children Affected by Parental Methamphetamine or Other Substance Abuse		JAA	93.087 / 93.90CU0002/01	61,128	0
Foster Care_Title IV-E		JAA	93.658	37,702	0
DENVER DEPT OF HUMAN SERVICES					
Enhance the Safety of Children Affected by Parental Methamphetamine or Other Substance Abuse		GFE	93.087 / 93.GE72333(4)	14,219	0
Denver University					
Child Welfare Services Training Grants		GTA	93.648 / 93.SC3669A01-00	20,000	0
UNIVERSITY OF SOUTHERN MAINE					
Social Services Block Grant		GFE	93.667 / 93.11HA15940	4,052	0
Social Services Block Grant		GFE	93.667 / 93.USM-6377002	24,988	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				162,089	0
SUBTOTAL ADMINISTRATION FOR CHILDREN AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES				37,683,034	215,385,081
ADMINISTRATION ON AGING, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
DIRECT FROM:					
ADMINISTRATION ON AGING, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Special Programs for the Aging_Title VII, Chapter 3_Programs for Prevention of Elder Abuse, Neglect, and Ex		IHA	93.041	66,284	0
Special Programs for the Aging_Title IV_and Title II_Discretionary Projects		FAA	93.048	182,090	4,550
Special Programs for the Aging_Title IV_and Title II_Discretionary Projects		IHA	93.048	203,318	0
Special Programs for the Aging_Title IV_and Title II_Discretionary Projects		SFA	93.048	125,984	51,000
Medicare Enrollment Assistance Program		IHA	93.071	21,178	0
ARRA - Communities Putting Prevention to Work: Chronic Disease		FAA	93.725	86,729	0
SUBTOTAL DIRECT FROM:				685,583	55,550
SUBTOTAL ADMINISTRATION ON AGING, DEPARTMENT OF HEALTH AND HUMAN SERVICES				685,583	55,550
ADMINISTRATION ON AGING, OFFICE OF THE SECRETARY, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
DIRECT FROM:					
ADMINISTRATION ON AGING, OFFICE OF THE SECRETARY, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Special Programs for the Aging: Title VII, Chapter 2: Long Term Care Ombudsman Services for Older Individua		IHA	93.042	221,920	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Special Programs for the Aging: Title III, Part D: Disease Prevention and Health Promotion Services		IHA	93.043	271,558	0
National Family Caregiver Support, Title III, Part E		IHA	93.052	1,673,009	0
Affordable Care Act - Aging and Disability Resource Center		IHA	93.517	52,228	0
93.518 - Affordable Care Act - Medicare Improvements for Patients and Providers		IHA	93.518	47,283	0
SUBTOTAL DIRECT FROM:				2,265,998	0
SUBTOTAL ADMINISTRATION ON AGING, OFFICE OF THE SECRETARY, DEPARTMENT OF HEALTH AND HUMAN SERVICES				2,265,998	0
AGENCY FOR HEALTH CARE POLICY AND RESEARCH, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
DIRECT FROM:					
AGENCY FOR HEALTH CARE POLICY AND RESEARCH, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Research on Healthcare Costs, Quality and Outcomes		GFE	93.226	222,350	194,764
SUBTOTAL DIRECT FROM:				222,350	194,764
PASS-THROUGH PROGRAMS FROM:					
ARIZONA STATE UNIVERSITY					
Research on Healthcare Costs, Quality and Outcomes		GFE	93.226 / 93.ASU 11-485	24,919	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				24,919	0
SUBTOTAL AGENCY FOR HEALTH CARE POLICY AND RESEARCH, DEPARTMENT OF HEALTH AND HUMAN SERVICES				247,269	194,764
AGENCY FOR TOXIC SUBSTANCES AND DISEASE REGISTRY, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
DIRECT FROM:					
AGENCY FOR TOXIC SUBSTANCES AND DISEASE REGISTRY, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
State Capacity Building		FAA	93.240	234,236	0
SUBTOTAL DIRECT FROM:				234,236	0
SUBTOTAL AGENCY FOR TOXIC SUBSTANCES AND DISEASE REGISTRY, DEPARTMENT OF HEALTH AND HUMAN SERVICES				234,236	0
BUREAU OF HEALTH RESOURCES DEVELOPMENT, HEALTH RESOURCES AND SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
PASS-THROUGH PROGRAMS FROM:					
COLORADO NONPROFIT DEVELOPMENT CENTER					
HIV Emergency Relief Project Grants		GFE	93.914 / 93.H89HA00027	75,594	0
HIV Emergency Relief Project Grants		GFE	93.914 / 93.PN200709-024-1	(5,207)	0
PITON FOUNDATION					
HIV Emergency Relief Project Grants		GFE	93.914 / 93.PN:200703-113	(12,839)	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				57,548	0
SUBTOTAL BUREAU OF HEALTH RESOURCES DEVELOPMENT, HEALTH RESOURCES AND SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES				57,548	0
CENTERS FOR DISEASE CONTROL AND PREVENTION, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
DIRECT FROM:					
CENTERS FOR DISEASE CONTROL AND PREVENTION, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Public Health Emergency Preparedness		FAA	93.069	5,222,428	6,000,486
Project Grants and Cooperative Agreements for Tuberculosis Control Programs		FAA	93.116	350,488	121,368
Centers for Research and Demonstration for Health Promotion and Disease Prevention		FAA	93.135	276,358	(309,615)
Injury Prevention and Control Research and State and Community Based Programs		FAA	93.136	822,666	566,280
Occupational Safety and Health Program		FAA	93.262	87,990	0
Occupational Safety and Health Program		GFE	93.262	459,801	941,456
Occupational Safety and Health Program		GGB	93.262 / 93.5 U50 OH008085-05	679	0
Occupational Safety and Health Program		GGB	93.262 / 93.5 U50 OH008085-06S1	279,474	46,649
Occupational Safety and Health Program		GGB	93.262 / 93.5 U50 OH008085-07	445,548	58,576
Adult Viral Hepatitis Prevention and Control		FAA	93.270	56,132	0
Centers for Disease Control and Prevention Investigations and Technical Assistance		FAA	93.283	14,910,615	1,349,479
Centers for Disease Control and Prevention Investigations and Technical Assistance		GFE	93.283	951,851	299,521
Strengthening Public Health Infrastructure for Improved Health Outcomes		FAA	93.507	108,597	0
The Affordable Care Act: Human Immunodeficiency Virus (HIV) Prevention and Public Health Fund Activities		FAA	93.523	66,445	0
ARRA-Colorado Emerging Infections Program-ARRA-HAI		FAA	93.717	126,969	5,000
ARRA-Epidemiology and Lab Capacity for Infectious Disease		FAA	93.717	347,460	0
ARRA-Healthy Communities, Tobacco Education and Prevention		FAA	93.723	1,284,062	0
ARRA-Prevention and Wellness 0 Communities Putting Prevention to Work Fund		FAA	93.724	73,731	0
ARRA-Health Information Technology and Public Health		FAA	93.729	241,518	0
Cooperative Agreements to Support Comprehensive School Health Programs to Prevent the Spread of HIV and Oth		DAA	93.938	489,690	100,234
HIV Prevention Activities_Health Department Based		FAA	93.940	2,851,302	2,003,746

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
HIV Demonstration, Research, Public and Professional Education Projects		FAA	93.941	164,759	0
Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance		FAA	93.944	852,880	140,010
Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs		FAA	93.946	181,595	0
Preventive Health Services Sexually Transmitted Diseases Control Grants		FAA	93.977	1,083,436	332,407
Preventive Health Services Sexually Transmitted Diseases Research, Demonstrations, and Public Information a		FAA	93.978	271,511	0
Preventive Health and Health Services Block Grant		FAA	93.991	857,211	478,144
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SUBTOTAL DIRECT FROM:				32,865,196	12,133,741
PASS-THROUGH PROGRAMS FROM:					
AMERICAN CANCER SOCIETY					
Centers for Disease Control and Prevention_Investigations and Technical Assistance		GFE	93.283 / 93.ACS# 10423	119	0
Centers for Disease Control and Prevention_Investigations and Technical Assistance		GFE	93.283 / 93.ACS# 10424	659	0
ASSOCIATION OF AMERICAN MEDICAL COLLEGES					
Centers for Disease Control and Prevention_Investigations and Technical Assistance		GFE	93.283 / 93.RMPHEC2006-036	14,321	0
American Cancer Society					
Centers for Disease Control and Prevention_Investigations and Technical Assistance		FAA	93.283 / 93.SUSDOP001863	23,746	0
Assoc. Public Health Laboratories					
Laboratory Leadership, Workforce Training and Management Development, Improving Public Health Laboratory In		FAA	93.065 / 93.U60/CD303019	33,217	0
Centers for Disease Control and Prevention_Investigations and Technical Assistance		FAA	93.283 / 93.U60/CD303019	191,904	0
CENTER FOR CONSTRUCTION RESEARCH AND TRA					
Occupational Safety and Health Program		GFB	93.262 / 93.10 5 PS	25,827	0
DENVER HEALTH AND HOSPITAL					
Laboratory Training, Evaluation, and Quality Assurance Programs		GFE	93.064 / 93.E2238A-2	1,168	0
Centers for Disease Control and Prevention_Investigations and Technical Assistance		GFE	93.283 / 93.AWD103234	37,055	0
Macro International, Inc.					
ARRA: Enhancing Cancer Registry Data for Comparative Effectiveness		FAA	93.200-2008-27957/order 8	171,085	0
State of Wyoming-Health Dept.					
Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs		FAA	93.946 / 93.CDC Award	49,163	0
TULANE UNIVERSITY					
Centers for Research and Demonstration for Health Promotion and Disease Prevention		GFE	93.135 / 93.TUL-610-10/11	396,799	0
Research, Treatment and Education Programs on Lyme Disease in the United States		GFE	93.942 / 93.TUL-599-09/10	191,389	0
University of Arizona					
Public Health Emergency Preparedness		FAA	93.069 / 93.1U90TP00040501	1,227	0
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SUBTOTAL PASS-THROUGH PROGRAMS FROM:				1,137,679	0
				-----	-----
SUBTOTAL CENTERS FOR DISEASE CONTROL AND PREVENTION, DEPARTMENT OF HEALTH AND HUMAN SERVICES				34,002,875	12,133,741
CENTERS FOR MEDICARE AND MEDICAID SERVICES, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
DIRECT FROM:					
CENTERS FOR MEDICARE AND MEDICAID SERVICES, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Children's Health Insurance Program		UHA	93.767 / 93.CBHP a11	131,361,186	1,100,460
Children's Health Insurance Program		UHA	93.767 / 93.CHIPRA a11	716,561	462,961
Medicaid Infrastructure Grants To Support the Competitive Employment of People with Disabilities		UHA	93.768 / 93.1MIGC30538A	439,016	0
Medicare Supplementary Medical Insurance		FAA	93.774	281,342	0
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations		IHA	93.779	46,598	0
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations		SFA	93.779	262,059	308,578
Alternatives to Psychiatric Residential Treatment Facilities for Children		GFE	93.789	115,019	0
Alternate Non-Emergency Service Providers or Networks		UHA	93.790 / 93.1V0030243/01	0	248,626
Money Follows the Person Rebalancing Demonstration		UHA	93.791 / 93.1LIMFP330743	128,656	0
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SUBTOTAL DIRECT FROM:				133,350,437	2,120,625
				-----	-----
SUBTOTAL CENTERS FOR MEDICARE AND MEDICAID SERVICES, DEPARTMENT OF HEALTH AND HUMAN SERVICES				133,350,437	2,120,625
DEPARTMENT OF HEALTH AND HUMAN SERVICES					
DIRECT FROM:					
DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Unclassified Grants and Contracts		GFE	93.000	23,802	90,905
				-----	-----
SUBTOTAL DIRECT FROM:				23,802	90,905
PASS-THROUGH PROGRAMS FROM:					
AKTIV-DRY LLC					
Unclassified Grants and Contracts		GFB	93.000 / 93.OCC4745B	81,403	0
BROWN UNIVERSITY					
Unclassified Grants and Contracts		GFB	93.000 / 93.270199	9,981	0
DENVER HEALTH AND HOSPITAL AUTHORITY					
Unclassified Grants and Contracts		GFB	93.000 / 93.E2603	16,592	0
GEORGETOWN UNIVERSITY					

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Unclassified Grants and Contracts		GFE	93.000 / 93.RX 4285-890-UCD	63,250	0
INVIRAGEN, INC.					
Unclassified Grants and Contracts		GFB	93.000 / 93.OCG5170B	(6)	0
MAYO CLINIC ROCHESTER					
ARRA		GFB	93.000 / 93.90TR0002/01	290,554	0
SOLIGENIX					
Unclassified Grants and Contracts		GFB	93.000 / 93.OCG5277B	152,108	0
SYNKERA TECHNOLOGIES, INC.					
Unclassified Grants and Contracts		GFB	93.000 / 93.OCG5306B	46,994	0
Weld County Area on Aging					
Project Connect		GKA	93.Project Connect	500	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				661,376	0
SUBTOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES				685,178	90,905
FOOD AND DRUG ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
DIRECT FROM:					
FOOD AND DRUG ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Food and Drug Administration: Research		FAA	93.103	446,956	0
Food and Drug Administration: Research		BAA	93.103 / 93.HHSF223200840146C	31,174	0
Food Safety and Security Monitoring Project		FAA	93.448	392,183	0
Ruminant Feed Ban Support Project		BAA	93.449 / 93.1U18Fd003994-01	101,987	0
Tobacco Retail Inspections		FAA	93.HHSF223201000059C	113,334	266,452
National RF National Standards		FAA	93.HHSF223201010138M	2,500	0
SUBTOTAL DIRECT FROM:				1,088,134	266,452
SUBTOTAL FOOD AND DRUG ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES				1,088,134	266,452
HEALTH RESOURCES AND SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
DIRECT FROM:					
HEALTH RESOURCES AND SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Model State-Supported Area Health Education Centers		GFE	93.107	118,040	374,420
Maternal and Child Health Federal Consolidated Programs		FAA	93.110	1,116,085	255,056
Maternal and Child Health Federal Consolidated Programs		GFE	93.110	1,661,773	218,675
Grants for Preventive Medicine		GFE	93.117	178,567	0
Emergency Medical Services for Children		FAA	93.127	67,062	14,123
Technical and Non-Financial Assistance to Health Centers		FAA	93.129	17,000	0
Cooperative Agreements to States/ Territories for the Coordination and Development or Primary Care Officers		FAA	93.130	134,771	0
AIDS Education and Training Centers		GFE	93.145	906,049	1,142,767
Coordinated Services and Access to Research for Women, Infants, Children, and Youth		GFE	93.153	191,174	490,513
Grants to States for Loan Repayment Program		FAA	93.165	277,123	0
National Research Service Award in Primary Care Medicine		GFE	93.186	256,200	0
Allied Health Special Projects		GFC	93.191	110,627	0
Allied Health Special Projects		GFE	93.191	7,729	0
Traumatic Brain Injury State Demonstration Grant Program		IHA	93.234	105,775	0
Grants for Dental Public Health Residency Training		FAA	93.236	356,572	4,243
Advanced Education Nursing Grant Program		GFE	93.247	675,865	43,917
Universal Newborn Hearing Screening		FAA	93.251	279,308	15,603
State Planning Grants Health Care Access for the Uninsured		UHA	93.256 / 93.HRSA-1650-01	2,448,750	596,390
Advanced Education Nursing Traineeships		GFC	93.358	37,694	0
Advanced Education Nursing Traineeships		GFE	93.358	80,543	0
Advanced Education Nursing Traineeships		GKA	93.358	27,745	0
Nurse Education, Practice and Retention Grants		GFE	93.359	(2,416)	0
Grants for Graduate Training in Family Medicine		GFB	93.379	660	0
ARRA-State Loan Repayment Program		FAA	93.402	862,935	0
ARRA-		GFE	93.403	111,649	38,849
ARRA-		GFE	93.411	546,301	0
ARRA-State Primary Care Offices		FAA	93.414	35,678	0
ARRA Nursing Workforce Diversity		GJK	93.417 / 93.D1NHP15413	194,214	0
Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program		FAA	93.505	60,308	241,964
Affordable Care Act (ACA) State Health Care Workforce Development Grants		FAA	93.509	76,878	0
Affordable Care Act (ACA) Primary Care Residency Expansion Program		GFE	93.510	4,712	0
Affordable Care Act (ACA) Nurse-Managed Health Clinics		GFE	93.515	321,253	0
Affordable Care Act (ACA) Public Health Training Centers Program		GFE	93.516	338,219	75,600
The Affordable Care Act: Building Epidemiology, Laboratory, and Health Information Systems Capacity in the		FAA	93.521	319,456	0
Health Careers Opportunity Program		GFE	93.822	654,953	680,955
Vision Research		GFE	93.867	4,320	0
Grants for Training in Primary Care Medicine and Dentistry		GFE	93.884	165,793	168,913
Health Care and Other Facilities		GJC	93.887	241,676	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Specialty Selected Health Projects		GFE	93.888	496,162	0
Specialty Selected Health Projects		GCJ	93.888 / 93.D1DHP20359-01-00	265,061	0
Specialty Selected Health Projects		GCJ	93.888 / 93.D1DHP16310-01-00	63,383	0
Rural Health Medical Education Demonstration Projects		GTA	93.906	208,173	0
HIV Care Formula Grants		FAA	93.917	10,427,728	3,754,313
HIV Care Formula Grants		FAA	93.917 / 93.Program income QT#	1,031,980	0
Ryan White HIV/AIDS Dental Reimbursements/Community Based Dental Partnership		CFE	93.924	96,204	207,610
Maternal and Child Health Services Block Grant to the States		FAA	93.994	1,711,649	5,055,580
SUBTOTAL DIRECT FROM:				27,291,381	13,379,491
PASS-THROUGH PROGRAMS FROM:					
CROTCHED MOUNTAIN					
Maternal and Child Health Federal Consolidated Programs		GFE	93.110 / 93.3023400-0	18,202	0
N/A					
Health Care and Other Facilities		GVA	93.887 / 93.N/A	144,356	0
Specialty Selected Health Projects		GVA	93.888 / 93.N/A	123,505	0
OREGON HEALTH SCIENCES UNIVERSITY					
Advanced Education Nursing Grant Program		GFE	93.247 / 93.ASON00260-UC	11,824	0
Oregon Health Science University		GKA	93.247 / 93.ASON00260-UNC	8,568	0
TEXAS HEALTH INSTITUTE					
Maternal and Child Health Federal Consolidated Programs		GFE	93.110 / 93.AWD110026	81,270	0
Maternal and Child Health Federal Consolidated Programs		GFE	93.110 / 93.PN200810-067	(732)	0
UNIVERSITY OF KANSAS					
Nurse Education, Practice and Retention Grants		GFE	93.359 / 93.QC840843	63,369	0
UNIVERSITY OF OKLAHOMA HEALTH SCIENCES C					
Advanced Education Nursing Grant Program		GFE	93.247 / 93.AWD100863	43	0
Advanced Education Nursing Grant Program		GFE	93.247 / 93.TS20080959-03	45,101	0
UNIVERSITY OF TEXAS AT SAN ANTONIO					
Maternal and Child Health Federal Consolidated Programs		GFE	93.110 / 93.131321/130845	37,070	7,872
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				532,576	7,872
SUBTOTAL HEALTH RESOURCES AND SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES				27,823,957	13,387,363
INDIAN HEALTH SERVICE, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
DIRECT FROM:					
INDIAN HEALTH SERVICE, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Special Diabetes Program for Indians: Diabetes Prevention and Treatment Projects		GFE	93.237	1,760,618	3,716
SUBTOTAL DIRECT FROM:				1,760,618	3,716
SUBTOTAL INDIAN HEALTH SERVICE, DEPARTMENT OF HEALTH AND HUMAN SERVICES				1,760,618	3,716
NATIONAL INSTITUTES OF HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
DIRECT FROM:					
NATIONAL INSTITUTES OF HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Research Related to Deafness and Communication Disorders		GFE	93.173	167,443	0
MARC		GSA	93.1T34GM092711-01	98,367	0
Mental Health Research Grants		GFE	93.242	426,590	0
Alcohol National Research Service Awards for Research Training		GFE	93.272	364,258	0
Drug Abuse and Addiction Research Programs		GFE	93.279	95,602	0
Mental Health National Research Service Awards for Research Training		GFE	93.282	66,307	0
Nursing Research		GFE	93.361	28,082	0
National Center for Research Resources		GFE	93.389	62,614	0
Cancer Research Manpower		GFB	93.398	37	0
Cancer Research Manpower		GFE	93.398	319,307	0
ARRA-		GFE	93.701	(4,674)	0
STEPS - ARRA		GTA	93.701	84,552	0
ARRA-		GFE	93.837	395,379	18,647
Cardiovascular Disease Research		GGB	93.837 / 93.5 F31 HL094145-03	29,188	0
Lung Diseases Research		GFE	93.838	1,456,499	0
Blood Diseases and Resources Research		GFE	93.839	54,478	0
Arthritis, Musculoskeletal and Skin Diseases Research		GFE	93.846	364,996	0
Arthritis, Musculoskeletal and Skin Diseases Research		GGB	93.846 / 93.1F31 AR056192-04 Revi	32,543	0
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847	1,058,710	0
Digestive Diseases and Nutrition Research		GFE	93.848	(2,210)	0
Kidney Diseases, Urology and Hematology Research		GFE	93.849	(33,701)	0
Extramural Research Programs in the Neurosciences and Neurological Disorders		GFB	93.853	23,208	0
Extramural Research Programs in the Neurosciences and Neurological Disorders		GFE	93.853	556,318	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Extramural Research Programs in the Neurosciences and Neurological Disorders		GGJ	93.853	70,187	0
Allergy, Immunology and Transplantation Research		GFE	93.855	587,779	0
Allergy, Immunology and Transplantation Research		GGB	93.855 / 93.1F32AI088884-01A1 Rev	20,830	0
Allergy, Immunology and Transplantation Research		GGB	93.855 / 93.5 U54 AI065357-05	72,588	0
Biomedical Research and Research Training		GFB	93.859	1	0
Biomedical Research and Research Training		GFE	93.859	1,325,379	6,257
Biomedical Research and Research Training		GGJ	93.859	83,739	0
Biomedical Research and Research Training		GGB	93.859 / 93.1F31CM089152-02	29,602	0
Biomedical Research and Research Training		GGB	93.859 / 93.1F31CM096749-01 revis	4,311	0
Biomedical Research and Research Training		GGB	93.859 / 93.1F32CM095076-01	29,666	0
Biomedical Research and Research Training		GGB	93.859 / 93.1F32CM096531-01 Revis	20,490	0
Biomedical Research and Research Training		GGB	93.859 / 93.5F32CM083532-02	3,517	0
Population Research		GFE	93.864	237,097	0
Child Health and Human Development Extramural Research		GFE	93.865	248,717	0
Child Health and Human Development Extramural Research		GGB	93.865 / 93.5F32HD061171-02	50,464	0
Aging Research		GFE	93.866	509,783	225,335
Aging Research		GGB	93.866 / 93.1F31AG031641-03	5,737	0
Medical Library Assistance		GFE	93.879	524,656	0
SUBTOTAL DIRECT FROM:				9,468,436	250,239
PASS-THROUGH PROGRAMS FROM:					
AMERICAN ACADEMY CHILD ADOLESCENT PSYCHI					
Career Development Awards		GFE	93.277 / 93.K12DA000357	117,548	0
Arizona State University					
ARRA		GLA	93.701 / 93.10-417	11,388	0
ARRA		GLA	93.701 / 93.11-437	122,767	0
ARRA		GLA	93.701 / 93.RC2ES018801/10-264	13,288	0
BOSTON UNIVERSITY					
Cancer Biology Research		GFB	93.396 / 93.GC208073NGC	59,420	0
BOULDER NON-LINEAR SYSTEMS INC					
National Center for Research Resources		GFB	93.389 / 93.OCG 5357B	117,528	0
BRIGHAM AND WOMENS HOSPITAL					
ARRA		GFB	93.701 / 93.106381	14	0
CALIFORNIA INSTITUTE OF TECHNOLOGY					
Drug Abuse and Addiction Research Programs		GFB	93.279 / 93.19-1089866	206,682	0
ARRA		GFB	93.701 / 93.19-1089922	205,487	0
Lung Diseases Research		GFB	93.838 / 93.19-1079538	51,594	0
Biomedical Research and Research Training		GFB	93.859 / 93.68-1089974	405,869	0
CENTRE FOR ADDICTION AND MENTAL HEALTH					
Mental Health Research Grants		GFB	93.242 / 93.OCG5396B	22,181	0
CHILDREN'S HOSPITAL BOSTON					
ARRA		GFB	93.701 / 93.89996	398,004	0
Medical Library Assistance		GFB	93.879 / 93.88632	161,240	0
CINCINNATI CHILDREN'S HOSPITAL MEDICAL C					
Child Health and Human Development Extramural Research		GFE	93.865 / 93.108863	71,151	0
COLUMBIA UNIVERSITY					
Diabetes, Digestive and Kidney Diseases Extramural Research		GFB	93.847 / 93.1 5-3488/PO 575504	(1)	0
Diabetes, Digestive and Kidney Diseases Extramural Research		GFB	93.847 / 93.5-34882 POW582715	312	0
DUKE UNIVERSITY					
Cardiovascular Disease Research		GFB	93.837 / 93.203-0515	104,603	0
Aging Research		GFB	93.866 / 93.04-SC-NIH-1072	(3)	0
ELTRON R & D					
NIEHS Superfund Hazardous Substances: Basic Research and Education		GFB	93.143 / 93.OCG5314B	15,856	0
HELICOS BIOSCIENCES CORP					
ARRA		GFB	93.701 / 93.OCG5317B	103,807	0
INDIANA UNIVERSITY					
Mental Health Research Grants		GFB	93.242 / 93.IUPUI-4687065-UCB	178,483	0
JOHNS HOPKINS UNIVERSITY					
Cancer Centers Support		GFB	93.397 / 93.2000784932	129,171	0
Cancer Centers Support		GFB	93.397 / 93.2001091269	46,882	0
ARRA		GFB	93.701 / 93.2000776982	197,605	0
KLEIN BUENDEL, INC.					
Cancer Cause and Prevention Research		GFB	93.393 / 93.0261-0131-000	4	0
MASSACHUSETTS GENERAL HOSPITAL					
Cardiovascular Disease Research		GFB	93.837 / 93.217473	28,751	0
MAYO CLINIC ROCHESTER					
ARRA		GFB	93.701 / 93.IRC1LM010608-01	(96,776)	0
MONTANA STATE UNIVERSITY					
ARRA		GFB	93.701 / 93.G170-11-WR160	22,355	0
OHIO STATE UNIVERSITY RESEARCH FOUNDATIO					
Biomedical Research and Research Training		GFB	93.859 / 93.600070771	(16,552)	0
PIKES PEAK AREA COUNCIL OF GOVERNMENTS					

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Aging Research		GFC	93.866	90,732	0
QUEST PRODUCT DEVELOPMENT CORPORATION		GFB	93.855 / 93.OCG5115B	43,802	0
Allergy, Immunology and Transplantation Research		GFB	93.701 / 93.701-7132018	14,659	0
RHODE ISLAND HOSPITAL		GFB	93.242 / 93.06-00116-T001-M0D3	50,159	0
ARRA		GFE	93.242 / 93.06-00116-T002-005	41,759	0
SOCIAL AND SCIENTIFIC SYSTEMS		GFE	93.855 / 93.Q-06-00139-T008	(4,376)	0
Mental Health Research Grants		GFE	93.855 / 93.Q-06-00139-T008-001	51,766	0
Mental Health Research Grants		GFB	93.853 / 93.51-001138	35,742	0
Allergy, Immunology and Transplantation Research		GFB	93.279 / 93.OCG5180B	138,480	0
Allergy, Immunology and Transplantation Research		GFB	93.846 / 93.751179-SUB	52,646	0
SRI INTERNATIONAL		GFB	93.273 / 93.6136-001	28,753	0
Extramural Research Programs in the Neurosciences and Neurological Disorders		GTA	93.865	169,410	0
ST. JOSEPH'S HOSPITAL & MEDICAL CENTER		GFB	93.847 / 93.100947.3	12,671	0
Drug Abuse and Addiction Research Programs		GFB	93.701 / 93.08-002634-07	161,047	0
SUN HEALTH RESEARCH INSTITUTE		GFB	93.865 / 93.201014565-02	337,458	0
Arthritis, Musculoskeletal and Skin Diseases Research		GFB	93.859 / 93.10316876 - SUB	6,883	0
THE MIND RESEARCH NETWORK		GFB	93.396 / 93.SA4901-10810	(33,596)	0
Alcohol Research Programs		GFB	93.859 / 93.6114	(10,723)	0
Temple University		GFB	93.859 / 93.40210-B	39,397	0
Child Health and Human Development Extramural Research		GFB	93.310 / 93.5R00000938	121,270	0
UNIVERSITY HEALTH NETWORK		GFB	93.310 / 93.5R00001443	173,933	0
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.848 / 93.3000769682	(6,272)	0
UNIVERSITY OF CALIFORNIA AT DAVIS		GFB	93.859 / 93.3001356563	80,899	0
ARRA		GFB	93.859 / 93.A844604101	21,473	0
Child Health and Human Development Extramural Research		GFB	93.273 / 93.C00030759-1	41,643	0
UNIVERSITY OF CALIFORNIA AT SAN DIEGO		GFB	93.279 / 93.3R8010	15,277	0
Biomedical Research and Research Training		GFB	93.865 / 93.5-33901	590,285	0
UNIVERSITY OF CALIFORNIA BERKELEY		GFB	93.865 / 93.5-33983	133,629	26,915
Cancer Biology Research		GFB	93.242 / 93.OCG5224B	39,246	0
Biomedical Research and Research Training		GFB	93.865 / 93.5-31050	31,567	0
UNIVERSITY OF CHICAGO		GFB	93.865 / 93.5-51425	5,039	0
Biomedical Research and Research Training		GFB	93.286 / 93.212571B	65,701	0
UNIVERSITY OF MARYLAND BALTIMORE COUNTY		GFB	93.310 / 93.552190	2,301	0
Trans-NIH Research Support		GFB	93.847 / 93.0006436(115965-11	16,683	0
Trans-NIH Research Support		GFE	93.847 / 93.0006436(115965-11	16,683	0
UNIVERSITY OF MICHIGAN		GFB	93.865 / 93.UTA06-597	(3,647)	0
Digestive Diseases and Nutrition Research		GFB	93.879 / 93.62912	29,652	0
Biomedical Research and Research Training		GFB	93.879 / 93.N01-LM-1-3504	93,064	0
UNIVERSITY OF MINNESOTA		GFE	93.879 / 93.N01-LM-1-3504-YR2	16,436	0
Biomedical Research and Research Training		GFB	93.115 / 93.972343	(45,750)	0
UNIVERSITY OF MISSOURI-COLUMBIA		GFB	93.173 / 93.377978	28,467	0
Alcohol Research Programs		GFE	93.398 / 93.UW-291912 MOD #3	4,609	0
UNIVERSITY OF NEW MEXICO		GFB	93.701 / 93.661204Z	214,382	0
Drug Abuse and Addiction Research Programs		GFB	93.701 / 93.661204Z	214,382	0
UNIVERSITY OF NORTH CAROLINA		GLA	93.701 / 93.PO 10302051	21,883	0
Child Health and Human Development Extramural Research		GFB	93.865 / 93.555797	10,042	0
Child Health and Human Development Extramural Research		GFB			
UNIVERSITY OF NORTH CAROLINA CHAPEL HILL		GFB			
Mental Health Research Grants		GFB			
Child Health and Human Development Extramural Research		GFB			
Child Health and Human Development Extramural Research		GFB			
UNIVERSITY OF OREGON		GFB			
Discovery and Applied Research for Technological Innovations to Improve Human Health		GFB			
UNIVERSITY OF PENNSYLVANIA		GFB			
Trans-NIH Research Support		GFB			
UNIVERSITY OF PITTSBURGH		GFB			
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE			
UNIVERSITY OF TEXAS AT AUSTIN		GFB			
Child Health and Human Development Extramural Research		GFB			
UNIVERSITY OF UTAH		GFB			
Medical Library Assistance		GFE			
Medical Library Assistance		GFE			
Medical Library Assistance		GFE			
UNIVERSITY OF WASHINGTON		GFB			
Biometry and Risk Estimation: Health Risks from Environmental Exposures		GFB			
Research Related to Deafness and Communication Disorders		GFB			
Cancer Research Manpower		GFE			
ARRA		GFB			
University of California		GFB			
ARRA		GFB			
University of Pennsylvania		GFB			
Child Health and Human Development Extramural Research		GFB			
VANDERBILT UNIVERSITY		GFB			

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Diabetes, Digestive and Kidney Diseases Extramural Research		GFB	93.847 / 93.VUMC35144	68,168	0
WASHINGTON UNIV IN ST LOUIS MISSOURI					
Trans-NIH Research Support		GFB	93.310 / 93.WU-10-59/PO 2910971	49,945	0
Cancer Cause and Prevention Research		GFB	93.393 / 93.WU-09-132/PO290525N	185,179	0
Digestive Diseases and Nutrition Research		GFB	93.848 / 93.WU-08-32/2905256N	53,588	0
YALE UNIVERSITY					
Child Health and Human Development Extramural Research		GFE	93.865 / 93.A07571 (M10A10377)	916	0
Child Health and Human Development Extramural Research		GFE	93.865 / 93.A08023(M10A10377)	13,526	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				5,978,461	26,915
SUBTOTAL NATIONAL INSTITUTES OF HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES				15,446,897	277,154
OFFICE OF DISEASE PREVENTION AND HEALTH PROMOTION, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
PASS-THROUGH PROGRAMS FROM:					
WESTAT, INC					
National Health Promotion		GFE	93.990 / 93.8846.01-S01	44,329	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				44,329	0
SUBTOTAL OFFICE OF DISEASE PREVENTION AND HEALTH PROMOTION, DEPARTMENT OF HEALTH AND HUMAN SERVICES				44,329	0
OFFICE OF MINORITY HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
DIRECT FROM:					
OFFICE OF MINORITY HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
State and Territorial and Technical Assistance Capacity Development Minority HIV/AIDS Demonstration Program		FAA	93.006	44,233	0
SUBTOTAL DIRECT FROM:				44,233	0
SUBTOTAL OFFICE OF MINORITY HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES				44,233	0
OFFICE OF POPULATION AFFAIRS, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
DIRECT FROM:					
OFFICE OF POPULATION AFFAIRS, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Family Planning_Services		FAA	93.217	139,208	3,846,687
SUBTOTAL DIRECT FROM:				139,208	3,846,687
PASS-THROUGH PROGRAMS FROM:					
JSI RESEARCH & TRAINING INSTITUTE, INC.					
Family Planning_Personnel Training		GFE	93.260 / 93.AWD-103146	28,325	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				28,325	0
SUBTOTAL OFFICE OF POPULATION AFFAIRS, DEPARTMENT OF HEALTH AND HUMAN SERVICES				167,533	3,846,687
OFFICE OF THE ASSISTANT SECRETARY FOR PLANNING AND EVALUATION, OFFICE OF THE SECRETARY, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
PASS-THROUGH PROGRAMS FROM:					
UNIV OF KENTUCKY RESEARCH FOUNDATION					
Policy Research and Evaluation Grants		GFB	93.239 / 93.3048106739-11-200	1,329	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				1,329	0
SUBTOTAL OFFICE OF THE ASSISTANT SECRETARY FOR PLANNING AND EVALUATION, OFFICE OF THE SECRETARY, DEPARTMENT OF HEALTH AND HUMAN SERVICES				1,329	0
OFFICE OF THE SECRETARY, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
DIRECT FROM:					
OFFICE OF THE SECRETARY, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Emergency System for Advance Registration of Volunteer Health Professionals		FAA	93.089	191,625	(1,786)
State Partnership Grant Program to Improve Minority Health		FAA	93.296	83,060	75
Affordable Care Act. (ACA) Grants to States for Health Insurance Premium Review		SFA	93.511	655,581	0
State Planning and Establishment Grants for the Affordable Care Act (ACA)As Exchanges		EAA	93.525 / 93.1 HBEIE100004	308,025	0
ARRA Health Information Technology		CJK	93.721	236,102	0
ARRA-		CFE	93.721	694,815	0
National Bioterrorism Hospital Preparedness Program		FAA	93.889	4,485,869	1,698,784
SUBTOTAL DIRECT FROM:				6,655,077	1,697,073

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
PASS-THROUGH PROGRAMS FROM:					
National Association of County & City Officials					
Medical Reserve Corps Small Grant Program		FAA	93.008 / 93.6MRCSCG06100103	9,189	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				9,189	0
SUBTOTAL OFFICE OF THE SECRETARY, DEPARTMENT OF HEALTH AND HUMAN SERVICES				6,664,266	1,697,073
SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
DIRECT FROM:					
SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Protection and Advocacy for Individuals with Mental Illness		FAA	93.138	179,958	8,786
Demonstration Grants for the Prevention of Alcohol and Drug Abuse Among High-Risk Populations		RAA	93.144	3,528	0
Projects for Assistance in Transition from Homelessness (PATH)		IHA	93.150	227,121	817,722
Substance Abuse and Mental Health Services_Projects of Regional and National Significance		FAA	93.243	182,654	351,290
Substance Abuse and Mental Health Services_Projects of Regional and National Significance		GFE	93.243	436,174	35,166
Substance Abuse and Mental Health Services_Projects of Regional and National Significance		GJM	93.243	61,619	0
Substance Abuse and Mental Health Services_Projects of Regional and National Significance		IHA	93.243	1,068,806	2,402,449
ARRA - Substance Abuse and Mental Health Services - Projects of Regional		JAA	93.243 / 93.1H79SP014018-01	1,029,663	0
Substance Abuse and Mental Health Services_Projects of Regional and National Significance		JAA	93.243 / 93.1H79TI020910-01	274,929	0
Substance Abuse and Mental Health Services_Projects of Regional and National Significance		JAA	93.243 / 93.1H79TI020921-01	194,290	0
Substance Abuse and Mental Health Services_Projects of Regional and National Significance		JAA	93.243 / 93.1H79TI023279-01	151,506	0
Substance Abuse and Mental Health Services_Projects of Regional and National Significance		JAA	93.243 / 93.1H79TI023289-01	195,552	0
Substance Abuse and Mental Health Services_Projects of Regional and National Significance		JAA	93.243 / 93.1H79TI023428-01	144,447	0
Substance Abuse and Mental Health Services_Projects of Regional and National Significance		GGB	93.243 / 93.1U79SM059574-01	99,327	16,058
Substance Abuse and Mental Health Services_Projects of Regional and National Significance		JAA	93.243 / 93.1U79SM059629-01	327,688	0
Substance Abuse and Mental Health Services_Projects of Regional and National Significance		JAA	93.243 / 93.1H79SP014018-03	18,918	0
Substance Abuse and Mental Health Services_Projects of Regional and National Significance		JAA	93.243 / 93.1H79TI019277-02	289,234	0
Substance Abuse and Mental Health Services_Projects of Regional and National Significance		JAA	93.243 / 93.1H79TI019913-02	447,450	0
Substance Abuse and Mental Health Services_Projects of Regional and National Significance		GGB	93.243 / 93.1U79SM059574-02	298,986	13,740
Substance Abuse and Mental Health Services_Projects of Regional and National Significance		EAA	93.243 / 93.1U1I18302A	3,305,041	0
Substance Abuse and Mental Health Services-Access to Recovery		IHA	93.275	1,072,796	1,670,141
Block Grants for Community Mental Health Services		IHA	93.958	1,103,740	5,155,597
Block Grants for Prevention and Treatment of Substance Abuse		IHA	93.959	24,774,734	0
SUBTOTAL DIRECT FROM:				35,888,161	10,470,949
PASS-THROUGH PROGRAMS FROM:					
City and County of Denver					
Substance Abuse and Mental Health Services_Projects of Regional and National Significance		JAA	93.243 / 93.1H79TI019277-03	10,093	0
DENVER DEPT OF HUMAN SERVICES					
Substance Abuse and Mental Health Services_Projects of Regional and National Significance		GFE	93.243 / 93.1H79TI019277-03	109,352	0
Substance Abuse and Mental Health Services_Projects of Regional and National Significance		GFE	93.243 / 93.1H79TI019277-03	(40,274)	0
NATIONAL COUNCIL FOR COMMUNITY BEHAVIORA					
Substance Abuse and Mental Health Services_Projects of Regional and National Significance		GFE	93.243 / 93.1U79SM059574-01	196,090	0
Northrop Grumman					
Fetal Alcohol Spectrum Disorder		JAA	93.7500025988	272,047	0
ORC MACRO INTERNATIONAL, INC.					
Substance Abuse and Mental Health Services_Projects of Regional and National Significance		GFE	93.243 / 93.633430-95-1384	43,559	0
SIGNAL BEHAVIORAL HEALTH NETWORK					
Block Grants for Prevention and Treatment of Substance Abuse		GFE	93.959 / 93.1H79TI019277-03	(41)	0
Block Grants for Prevention and Treatment of Substance Abuse		GFE	93.959 / 93.1H79TI019277-03	(74,401)	0
Block Grants for Prevention and Treatment of Substance Abuse		GFE	93.959 / 93.1H79TI019277-03	3,755	0
Block Grants for Prevention and Treatment of Substance Abuse		GFE	93.959 / 93.1H79TI019277-03	(76)	0
Block Grants for Prevention and Treatment of Substance Abuse		GFE	93.959 / 93.1H79TI019277-03	58,093	0
Block Grants for Prevention and Treatment of Substance Abuse		GFE	93.959 / 93.1H79TI019277-03	8,677	0
Block Grants for Prevention and Treatment of Substance Abuse		GFE	93.959 / 93.1H79TI019277-03	3,790,672	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				4,377,546	0
SUBTOTAL SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES				40,265,707	10,470,949
SUBTOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES				302,519,161	259,930,060

CORPORATION FOR NATIONAL AND COMMUNITY SERVICE

CORPORATION FOR NATIONAL AND COMMUNITY SERVICE

DIRECT FROM:

CORPORATION FOR NATIONAL AND COMMUNITY SERVICE

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Corporation for National and Community Service--Unclassified		GFB	94.000	18,189	0
Retired and Senior Volunteer Program		GKA	94.002	82,574	0
State Commissions		EBB	94.003	292,133	0
Learn and Serve America: School and Community Based Programs		DAA	94.004	118,438	138,043
Americorps		EBB	94.006	3,438,471	0
Americorps		CJR	94.006	7,891	0
Americorps		GZA	94.006	1,125	0
Planning and Program Development Grants		EBB	94.007	134,051	0
Training and Technical Assistance		EBB	94.009	134,523	0
Campus Corps: Students Engaging At-Risk		GGB	94.09LHWCO001	155,232	11,770
SUBTOTAL DIRECT FROM:				4,382,627	149,813
PASS-THROUGH PROGRAMS FROM:					
Americorp/CCC					
Americorps		GTA	94.006	7,283	0
COLORADO CAMPUS COMPACT					
Learn and Serve America: Higher Education		GFC	94.005 / 94.2009-2010 MOU	444	0
Americorps		GFE	94.006 / 94.AWD093284	15,943	0
Americorps		GFE	94.006 / 94.UCAN SERVE	1,240	0
Colorado Campus Compact					
Americorps		GKA	94.006 / 94.None	14,220	0
N/A					
AmeriCorps - ARRA		GYA	94.006 / 94.N/A	2,819	0
NORTH CAROLINA CAMPUS COMPACT					
Planning and Program Development Grants		GFB	94.007 / 94.OCG53798	2,379	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				44,328	0
SUBTOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE				4,426,955	149,813
SUBTOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE				4,426,955	149,813
<hr/>					
EXECUTIVE OFFICE OF THE PRESIDENT					
EXECUTIVE OFFICE OF THE PRESIDENT					
DIRECT FROM:					
EXECUTIVE OFFICE OF THE PRESIDENT					
High Intensity Drug Trafficking Areas Program		RAA	95.001	548,878	0
SUBTOTAL DIRECT FROM:				548,878	0
SUBTOTAL EXECUTIVE OFFICE OF THE PRESIDENT				548,878	0
SUBTOTAL EXECUTIVE OFFICE OF THE PRESIDENT				548,878	0
<hr/>					
DEPARTMENT OF HOMELAND SECURITY					
DEPARTMENT OF HOMELAND SECURITY					
DIRECT FROM:					
DEPARTMENT OF HOMELAND SECURITY					
Pilot Demonstration or Earmarked Projects		ESA	97.001	16,205	497,074
Urban Areas Security Initiative		ESA	97.008	1,844	48,029
Boating Safety Financial Assistance		PJA	97.012 / 97.110108	243,986	0
Boating Safety Financial Assistance		PJA	97.012 / 97.200108	661,373	0
Pre-Disaster Mitigation (PDM) Competitive Grants		NAA	97.017	594,622	2,485,454
Community Assistance Program: State Support Services Element (CAP-SSSE)		NAA	97.023	15,000	0
Community Assistance Program: State Support Services Element (CAP-SSSE)		PDA	97.023 / 97.EMD2010GR1001	67,970	0
Flood Mitigation Assistance		NAA	97.029	47,522	90,407
Chemical Stockpile Emergency Preparedness Program		NAA	97.040	1,053,690	3,493,769
National Dam Safety Program		PEA	97.041 / 97.2009RC550041	66,005	0
National Dam Safety Program		PEA	97.041 / 97.2010RC500036	48,340	0
Emergency Management Performance Grants		NAA	97.042	1,777,879	1,979,539
State Fire Training Systems Grants		RAA	97.043	20,675	0
Cooperating Technical Partners		PDA	97.045 / 97.EMD2005GR580	25,191	0
Cooperating Technical Partners		PDA	97.045 / 97.EMD2005GR599	6,324	0
Cooperating Technical Partners		PDA	97.045 / 97.EMD2006GR670	29,642	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Cooperating Technical Partners		PDA	97.045 / 97.EMD2006GR696	2,583	0
Cooperating Technical Partners		PDA	97.045 / 97.EMD2006GR697	2,595	0
Cooperating Technical Partners		PDA	97.045 / 97.EMD2008GR0881	15,790	0
Cooperating Technical Partners		PDA	97.045 / 97.EMD2008GR882	7,770	0
Cooperating Technical Partners		PDA	97.045 / 97.EMD2008GR897	15,092	0
Cooperating Technical Partners		PDA	97.045 / 97.EMD2009GR0981	20,343	0
Cooperating Technical Partners		PDA	97.045 / 97.EMD2009GR0982	33,195	0
Cooperating Technical Partners		PDA	97.045 / 97.EMD2009GR0983	17,347	0
Cooperating Technical Partners		PDA	97.045 / 97.EMD2009GR0988	10,015	0
Cooperating Technical Partners		PDA	97.045 / 97.EMD2009GR0992	189,900	0
Cooperating Technical Partners		PDA	97.045 / 97.EMD2010GR1081	91,632	0
Cooperating Technical Partners		PDA	97.045 / 97.EMD2010GR1082	374,128	0
Cooperating Technical Partners		PDA	97.045 / 97.EMD2010GR1083	113,572	0
Cooperating Technical Partners		PDA	97.045 / 97.EMD2010GR1092	97,240	0
Cooperating Technical Partners		PDA	97.045 / 97.EMD206GR0681	2,227	0
Cooperating Technical Partners		PDA	97.045 / 97.EMD206GR0683	2,389	0
Cooperating Technical Partners		PDA	97.045 / 97.EMD207GR0781	629	0
Cooperating Technical Partners		PDA	97.045 / 97.EMD207GR0783	21,555	0
Cooperating Technical Partners		PDA	97.045 / 97.EMD208GR0892	155,333	0
Emergency Operations Centers		NAA	97.052	0	113,989
Rail and Transit Security Grant Program		ESA	97.075	14,599	272,154
Buffer Zone Protection Program (BZPP)		ESA	97.078	25,883	261,892
Real ID Program		TAA	97.089	310,296	0
Homeland Security Biowatch Program		FAA	97.091	378,136	0
SUBTOTAL DIRECT FROM:				6,578,517	9,242,307
PASS-THROUGH PROGRAMS FROM:					
UNIVERSITY OF MARYLAND COLLEGE PARK Centers for Homeland Security		GFB	97.061 / 97.Z930118	(214)	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				(214)	0
SUBTOTAL DEPARTMENT OF HOMELAND SECURITY				6,578,303	9,242,307
SUBTOTAL DEPARTMENT OF HOMELAND SECURITY				6,578,303	9,242,307
<hr/>					
AGENCY FOR INTERNATIONAL DEVELOPMENT					
UNITED STATES AGENCY FOR INTERNATIONAL DEVELOPMENT					
PASS-THROUGH PROGRAMS FROM:					
AMERICAN COUNCIL ON EDUCATION					
UNSAID Foreign Assistance for Programs Overseas		GFB	98.001 / 98.523-A-00-06-00009-0	105,060	2,500
American Council on Ed/HED					
USAID Development Partnerships for University Cooperation and Development		GJL	98.012	70,661	0
Georgetown University					
SEED		GKA	98.RX-2050-705-09-L-6	171,218	0
HED-Higher Education for Development					
USAID Development Partnerships for University Cooperation and Development		GGB	98.012 / 98.HED008-9744-KEN-11-01	9,137	0
UNIVERSITY OF CALIFORNIA AT DAVIS					
UNSAID Foreign Assistance for Programs Overseas		GFB	98.001 / 98.200912248-04	33,867	11,223
WASHINGTON STATE UNIVERSITY					
UNSAID Foreign Assistance for Programs Overseas		GFB	98.001 / 98.G002141/105825	48,070	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				438,013	13,723
SUBTOTAL UNITED STATES AGENCY FOR INTERNATIONAL DEVELOPMENT				438,013	13,723
SUBTOTAL AGENCY FOR INTERNATIONAL DEVELOPMENT				438,013	13,723
<hr/>					
FEDERAL AGENCIES NOT USING CFDA NUMBERS					
OTHER FEDERAL AGENCIES					
DIRECT FROM:					
OTHER FEDERAL AGENCIES					
Services for the Commission for Environm		GGB	99.N/D: 241. 04841.037	11,080	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY					
MAJOR SUBDIVISION OF FEDERAL AGENCY					
SOURCE TYPE (DIRECT OR PASS-THROUGH)					
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)					
PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
SUBTOTAL DIRECT FROM:				11,080	0
SUBTOTAL OTHER FEDERAL AGENCIES				11,080	0
SUBTOTAL FEDERAL AGENCIES NOT USING CFDA NUMBERS				11,080	0
SUBTOTAL A - UNCLUSTERED PROGRAMS				3,118,590,604	546,155,584

AGING-CLUSTER

DEPARTMENT OF HEALTH AND HUMAN SERVICES

ADMINISTRATION ON AGING, OFFICE OF THE SECRETARY, DEPARTMENT OF HEALTH AND HUMAN SERVICES

DIRECT FROM:

ADMINISTRATION ON AGING, OFFICE OF THE SECRETARY, DEPARTMENT OF HEALTH AND HUMAN SERVICES

Special Programs for the Aging: Title III, Part B: Grants for Supportive Services and Senior Centers

Special Programs for the Aging: Title III, Part C: Nutrition Services

Nutrition Services Incentive Program

IHA 93.044

IHA 93.045

IHA 93.053

7,784,804 0

7,198,568 0

1,414,854 0

SUBTOTAL DIRECT FROM:

16,398,226 0

SUBTOTAL ADMINISTRATION ON AGING, OFFICE OF THE SECRETARY, DEPARTMENT OF HEALTH AND HUMAN SERVICES

16,398,226 0

SUBTOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES

16,398,226 0

SUBTOTAL AGING-CLUSTER

16,398,226 0

CCDF-CLUSTER

DEPARTMENT OF HEALTH AND HUMAN SERVICES

ADMINISTRATION FOR CHILDREN AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES

DIRECT FROM:

ADMINISTRATION FOR CHILDREN AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES

Child Care and Development Block Grant

Child Care Mandatory and Matching Funds of the Child Care and Development Fund (A) -

IHA 93.575

IHA 93.596

17,192,670 24,721,483

1,195,995 37,852,293

SUBTOTAL DIRECT FROM:

18,388,665 62,573,776

SUBTOTAL ADMINISTRATION FOR CHILDREN AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES

18,388,665 62,573,776

SUBTOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES

18,388,665 62,573,776

SUBTOTAL CCDF-CLUSTER

18,388,665 62,573,776

CDBG-STATE ADMIN CDBG-CLUSTER

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					
COMMUNITY PLANNING AND DEVELOPMENT, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					
DIRECT FROM:					
COMMUNITY PLANNING AND DEVELOPMENT, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii		NAA	14.228	910,038	27,505,953
				-----	-----
SUBTOTAL DIRECT FROM:				910,038	27,505,953
				-----	-----
SUBTOTAL COMMUNITY PLANNING AND DEVELOPMENT, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				910,038	27,505,953
HOUSING, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					
DIRECT FROM:					
HOUSING, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT ARRA Community Development Block Grant		NAA	14.255	28,612	1,550,293
				-----	-----
SUBTOTAL DIRECT FROM:				28,612	1,550,293
				-----	-----
SUBTOTAL HOUSING, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				28,612	1,550,293
				-----	-----
SUBTOTAL DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				938,650	29,056,246
				-----	-----
SUBTOTAL CDBG-STATE ADMIN CDBG-CLUSTER				938,650	29,056,246
				-----	-----

CHILD NUTRITION-CLUSTER

DEPARTMENT OF AGRICULTURE

FOOD AND CONSUMER SERVICE, DEPARTMENT OF AGRICULTURE

DIRECT FROM:

FOOD AND CONSUMER SERVICE, DEPARTMENT OF AGRICULTURE

School Breakfast Program

National School Lunch Program (NLSP)

National School Lunch Program (NLSP)

Special Milk Program for Children

Summer Food Service Program for Children

Summer Food Service Program for Children

	DAA	10.553	0	28,332,958
	DAA	10.555	0	113,600,087
*	IHA	10.555	13,326,101	0
	DAA	10.556	0	61,359
	DAA	10.559	27,913	2,474,830
*	IHA	10.559	1,710,127	0
			-----	-----

SUBTOTAL DIRECT FROM:

15,064,141

144,469,234

SUBTOTAL FOOD AND CONSUMER SERVICE, DEPARTMENT OF AGRICULTURE

15,064,141

144,469,234

SUBTOTAL DEPARTMENT OF AGRICULTURE

15,064,141

144,469,234

SUBTOTAL CHILD NUTRITION-CLUSTER

15,064,141

144,469,234

CSBG-CLUSTER

DEPARTMENT OF HEALTH AND HUMAN SERVICES

ADMINISTRATION FOR CHILDREN AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES

DIRECT FROM:

ADMINISTRATION FOR CHILDREN AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY							
MAJOR SUBDIVISION OF FEDERAL AGENCY							
SOURCE TYPE (DIRECT OR PASS-THROUGH)							
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)							
PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER		DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS	
Community Services Block Grant		NAA	93.569		334,896	5,515,847	
ARRA Community Services Block Grant		NAA	93.710		86,846	4,436,579	
SUBTOTAL DIRECT FROM:					421,742	9,952,426	
PASS-THROUGH PROGRAMS FROM:							
Jefferson County							
ARRA-Community Services Block Grant		GJL	93.710		9,040	0	
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					9,040	0	
SUBTOTAL ADMINISTRATION FOR CHILDREN AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES					430,782	9,952,426	
SUBTOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES					430,782	9,952,426	
SUBTOTAL CSBG-CLUSTER					430,782	9,952,426	

DISABILITY INSURANCE/SSI-CLUSTER							

SOCIAL SECURITY ADMINISTRATION							
SOCIAL SECURITY ADMINISTRATION							
DIRECT FROM:							
SOCIAL SECURITY ADMINISTRATION							
Social Security: Disability Insurance		IHA	96.001		24,911,927	0	
SUBTOTAL DIRECT FROM:					24,911,927	0	
SUBTOTAL SOCIAL SECURITY ADMINISTRATION					24,911,927	0	
SUBTOTAL SOCIAL SECURITY ADMINISTRATION					24,911,927	0	
SUBTOTAL DISABILITY INSURANCE/SSI-CLUSTER					24,911,927	0	

EARLY INTERV (IDEA)-CLUSTER							

DEPARTMENT OF EDUCATION							
OFFICE OF SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION							
DIRECT FROM:							
OFFICE OF SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION							
Special Education-Grants for Infants and Families		IHA	84.181		5,621,238	0	
ARRA - IDEA Infants & Toddlers W/D		IHA	84.393		653,239	1,826,772	
SUBTOTAL DIRECT FROM:					6,274,477	1,826,772	
SUBTOTAL OFFICE OF SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION					6,274,477	1,826,772	
SUBTOTAL DEPARTMENT OF EDUCATION					6,274,477	1,826,772	
SUBTOTAL EARLY INTERV (IDEA)-CLUSTER					6,274,477	1,826,772	

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
ED TECH STATE GRANTS-CLUSTER *****					
DEPARTMENT OF EDUCATION					
DEPARTMENT OF EDUCATION					
DIRECT FROM:					
DEPARTMENT OF EDUCATION					
ARRA Stimulus Funds Educ Technology		DAA	84.386	140,371	2,381,937
SUBTOTAL DIRECT FROM:				140,371	2,381,937
SUBTOTAL DEPARTMENT OF EDUCATION				140,371	2,381,937
OFFICE OF ELEMENTARY AND SECONDARY EDUCATION, DEPARTMENT OF EDUCATION					
DIRECT FROM:					
OFFICE OF ELEMENTARY AND SECONDARY EDUCATION, DEPARTMENT OF EDUCATION					
Education Technology State Grants		DAA	84.318	75,167	2,059,101
SUBTOTAL DIRECT FROM:				75,167	2,059,101
PASS-THROUGH PROGRAMS FROM:					
Weld County School District 6					
Education Technology State Grants		GKA	84.318 / 84.S215X020174	10,248	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				10,248	0
SUBTOTAL OFFICE OF ELEMENTARY AND SECONDARY EDUCATION, DEPARTMENT OF EDUCATION				85,415	2,059,101
SUBTOTAL DEPARTMENT OF EDUCATION				225,786	4,441,038
SUBTOTAL ED TECH STATE GRANTS-CLUSTER				225,786	4,441,038

EDUCATION HOMELESS CHILDREN & YOUTH

DEPARTMENT OF EDUCATION

DEPARTMENT OF EDUCATION

DIRECT FROM:

DEPARTMENT OF EDUCATION

ARRA Stimulus Funds Homeless Children

SUBTOTAL DIRECT FROM:

SUBTOTAL DEPARTMENT OF EDUCATION

OFFICE OF ELEMENTARY AND SECONDARY EDUCATION, DEPARTMENT OF EDUCATION

DIRECT FROM:

OFFICE OF ELEMENTARY AND SECONDARY EDUCATION, DEPARTMENT OF EDUCATION

Education for Homeless Children and Youth

SUBTOTAL DIRECT FROM:

SUBTOTAL OFFICE OF ELEMENTARY AND SECONDARY EDUCATION, DEPARTMENT OF EDUCATION

SUBTOTAL DEPARTMENT OF EDUCATION

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

NONCASH

INDICATOR

STATE¹

AGENCY

CFDA / OTHER ID NUMBER

DIRECT

EXPENDITURES

PASSED TO

SUBRECIPIENTS

SUBTOTAL EDUCATION HOMELESS CHILDREN & YOUTH

136,929

962,913

EMERGENCY FOOD ASSISTANCE-CLUSTER

DEPARTMENT OF AGRICULTURE

FOOD AND CONSUMER SERVICE, DEPARTMENT OF AGRICULTURE

DIRECT FROM:

FOOD AND CONSUMER SERVICE, DEPARTMENT OF AGRICULTURE

ARRA - Donated Foods TEFAP

Emergency Food Assistance Program (Administrative Costs)

*

IHA

10.568

1,902

605,114

*

IHA

10.568

7,614,827

1,101,764

SUBTOTAL DIRECT FROM:

7,616,729

1,706,878

SUBTOTAL FOOD AND CONSUMER SERVICE, DEPARTMENT OF AGRICULTURE

7,616,729

1,706,878

SUBTOTAL DEPARTMENT OF AGRICULTURE

7,616,729

1,706,878

SUBTOTAL EMERGENCY FOOD ASSISTANCE-CLUSTER

7,616,729

1,706,878

EMPLOYMENT SERVICE-CLUSTER

DEPARTMENT OF LABOR

EMPLOYMENT AND TRAINING ADMINISTRATION, DEPARTMENT OF LABOR

DIRECT FROM:

EMPLOYMENT AND TRAINING ADMINISTRATION, DEPARTMENT OF LABOR

Employment Service/Wagner-Peyser Funded Activities

Employment Services-ARRA

KAA

17.207

2,926,344

8,926,055

KAA

17.207

1,970,806

0

SUBTOTAL DIRECT FROM:

4,897,150

8,926,055

PASS-THROUGH PROGRAMS FROM:

Jefferson County

Employment Service/Wagner-Peyser Funded Activities

GJL

17.207

23,973

0

SUBTOTAL PASS-THROUGH PROGRAMS FROM:

23,973

0

SUBTOTAL EMPLOYMENT AND TRAINING ADMINISTRATION, DEPARTMENT OF LABOR

4,921,123

8,926,055

OFFICE OF THE ASSISTANT SECRETARY FOR VETERANS' EMPLOYMENT AND TRAINING, DEPARTMENT OF LABOR

DIRECT FROM:

OFFICE OF THE ASSISTANT SECRETARY FOR VETERANS' EMPLOYMENT AND TRAINING, DEPARTMENT OF LABOR

Disabled Veterans' Outreach Program (DVOP)

Local Veterans' Employment Representative Program

KAA

17.801

1,424,216

194,577

KAA

17.804

1,276,686

76,801

SUBTOTAL DIRECT FROM:

2,700,902

271,378

SUBTOTAL OFFICE OF THE ASSISTANT SECRETARY FOR VETERANS' EMPLOYMENT AND TRAINING, DEPARTMENT OF LABOR

2,700,902

271,378

SUBTOTAL DEPARTMENT OF LABOR

7,622,025

9,197,433

SUBTOTAL EMPLOYMENT SERVICE-CLUSTER

7,622,025

9,197,433

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

NONCASH

INDICATOR

STATE¹

AGENCY

CFDA / OTHER ID NUMBER

DIRECT

EXPENDITURES

PASSED TO

SUBRECIPIENTS

FEDERAL TRANSIT-CLUSTER

DEPARTMENT OF TRANSPORTATION

FEDERAL TRANSIT ADMINISTRATION, DEPARTMENT OF TRANSPORTATION

DIRECT FROM:

FEDERAL TRANSIT ADMINISTRATION, DEPARTMENT OF TRANSPORTATION

Federal Transit: Formula Grants

HAA

20.507

5,861

196,144

SUBTOTAL DIRECT FROM:

5,861

196,144

SUBTOTAL FEDERAL TRANSIT ADMINISTRATION, DEPARTMENT OF TRANSPORTATION

5,861

196,144

SUBTOTAL DEPARTMENT OF TRANSPORTATION

5,861

196,144

SUBTOTAL FEDERAL TRANSIT-CLUSTER

5,861

196,144

FISH AND WILDLIFE-CLUSTER

DEPARTMENT OF THE INTERIOR

U.S. FISH AND WILDLIFE SERVICE, DEPARTMENT OF THE INTERIOR

DIRECT FROM:

U.S. FISH AND WILDLIFE SERVICE, DEPARTMENT OF THE INTERIOR

Sport Fish Restoration Program

PBA 15.605 / 15.20181AG917

53,821

0

Sport Fish Restoration Program

PBA 15.605 / 15.62410AA013

2,532

0

Sport Fish Restoration Program

PBA 15.605 / 15.F161R17

151,752

0

Sport Fish Restoration Program

PBA 15.605 / 15.F237R17

2,707

0

Sport Fish Restoration Program

PBA 15.605 / 15.F237R18

181,681

0

Sport Fish Restoration Program

PBA 15.605 / 15.F239R17

2,739

0

Sport Fish Restoration Program

PBA 15.605 / 15.F239R18

128,111

0

Sport Fish Restoration Program

PBA 15.605 / 15.F243R17

43,292

0

Sport Fish Restoration Program

PBA 15.605 / 15.F243R18

259,120

0

Sport Fish Restoration Program

PBA 15.605 / 15.F312D14

10,994

0

Sport Fish Restoration Program

PBA 15.605 / 15.F312D15

1,951,698

0

Sport Fish Restoration Program

PBA 15.605 / 15.F387R10

1,495

0

Sport Fish Restoration Program

PBA 15.605 / 15.F387R11

549,589

0

Sport Fish Restoration Program

PBA 15.605 / 15.F394R10

288,480

0

Sport Fish Restoration Program

PBA 15.605 / 15.F394R9

1,130

0

Sport Fish Restoration Program

PBA 15.605 / 15.F485B1

765,040

0

Sport Fish Restoration Program

PBA 15.605 / 15.F497B1

3,776

0

Sport Fish Restoration Program

PBA 15.605 / 15.F498D1

0

34,444

Sport Fish Restoration Program

PBA 15.605 / 15.F517B1

3,410

0

Sport Fish Restoration Program

PBA 15.605 / 15.F519D1

0

21,485

Sport Fish Restoration Program

PBA 15.605 / 15.F534D1

0

4,610

Sport Fish Restoration Program

PBA 15.605 / 15.F535D2

37,500

0

Sport Fish Restoration Program

PBA 15.605 / 15.F543D1

0

7,402

Sport Fish Restoration Program

PBA 15.605 / 15.F549B1

1,279

0

Sport Fish Restoration Program

PBA 15.605 / 15.F551D1

0

19,000

Sport Fish Restoration Program

PBA 15.605 / 15.F553D1

0

6,075

Sport Fish Restoration Program

PBA 15.605 / 15.F554D1

0

86,400

Sport Fish Restoration Program

PBA 15.605 / 15.F557D1

0

72,000

Sport Fish Restoration Program

PBA 15.605 / 15.F558D1

0

18,832

Sport Fish Restoration Program

PBA 15.605 / 15.F559B1

76,431

0

Sport Fish Restoration Program

PBA 15.605 / 15.F565D1

0

80,000

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Sport Fish Restoration Program		PBA	15.605 / 15.F566B1	18,750	0
Sport Fish Restoration Program		PBA	15.605 / 15.F570B1	876	0
Sport Fish Restoration Program		PBA	15.605 / 15.F573D1	24,940	0
Sport Fish Restoration Program		PBA	15.605 / 15.F575B1	398	0
Sport Fish Restoration Program		PBA	15.605 / 15.F576D1	21,324	0
Sport Fish Restoration Program		PBA	15.605 / 15.F83R23	6,482	0
Sport Fish Restoration Program		PBA	15.605 / 15.F83R24	575,370	0
Sport Fish Restoration Program		PBA	15.605 / 15.F86R24	1,683,177	0
Sport Fish Restoration Program		PBA	15.605 / 15.FW28T24 CFDA 67/33	406,320	0
Sport Fish Restoration Program		PBA	15.605 / 15.FW31P23 CFDA 20/80	149	0
Sport Fish Restoration Program		PBA	15.605 / 15.FW31P24 CFDA 20/80	141,494	0
Sport Fish Restoration Program		PBA	15.605 / 15.FW46M11 CFDA 26/74	57,956	0
Sport Fish Restoration Program		PBA	15.605 / 15.FW46M12 CFDA 26/74	1,760,496	0
Sport Fish Restoration Program		PBA	15.605 / 15.FW47C7 CFDA 70/30	145,511	0
Sport Fish Restoration Program		PBA	15.605 / 15.FW48B1 CFDA 49/51	50,733	0
Sport Fish Restoration Program		PBA	15.605 / 15.FW50B1 CFDA 64.5/35.5	61,980	0
Wildlife Restoration		PBA	15.611 / 15.FW28T24 CFDA 33/67	335,960	0
Wildlife Restoration		PBA	15.611 / 15.FW31P23 CFDA 80/20	238	0
Wildlife Restoration		PBA	15.611 / 15.FW31P24 CFDA 80/20	179,400	0
Wildlife Restoration		PBA	15.611 / 15.FW45L11	1,238	0
Wildlife Restoration		PBA	15.611 / 15.FW45L12	545,709	0
Wildlife Restoration		PBA	15.611 / 15.FW46M11 CFDA 74/26	33,248	0
Wildlife Restoration		PBA	15.611 / 15.FW46M12 CFDA 74/26	2,724,296	0
Wildlife Restoration		PBA	15.611 / 15.FW47C7 CFDA 30/70	62,361	0
Wildlife Restoration		PBA	15.611 / 15.FW48B1 CFDA 51/49	52,804	0
Wildlife Restoration		PBA	15.611 / 15.FW50B1 CFDA 35.5/64.5	34,113	0
Wildlife Restoration		PBA	15.611 / 15.W148E23	73,880	0
Wildlife Restoration		PBA	15.611 / 15.W148E24	810,505	0
Wildlife Restoration		PBA	15.611 / 15.W182R10	676	0
Wildlife Restoration		PBA	15.611 / 15.W182R11	686,063	0
Wildlife Restoration		PBA	15.611 / 15.W183R10	841	0
Wildlife Restoration		PBA	15.611 / 15.W183R11	1,079,295	0
Wildlife Restoration		PBA	15.611 / 15.W185R10	334,674	0
Wildlife Restoration		PBA	15.611 / 15.W185R9	2,467	0
Wildlife Restoration		PBA	15.611 / 15.W187E1	194,129	0
Wildlife Restoration		PBA	15.611 / 15.W188E1	2,411	9,912
Wildlife Restoration		PBA	15.611 / 15.W189E1	27,468	0
Wildlife Restoration		PBA	15.611 / 15.W190E1	17,174	0
Wildlife Restoration		PBA	15.611 / 15.W192E1	1,205	0
Wildlife Restoration		PBA	15.611 / 15.W192E2	583,922	0
Wildlife Restoration		PBA	15.611 / 15.W194R1	613,214	0
Wildlife Restoration		PBA	15.611 / 15.W200D1	7,171	0
Wildlife Restoration		PBA	15.611 / 15.W201D1	655	0
Wildlife Restoration		PBA	15.611 / 15.W48L5	2,162	0
SUBTOTAL DIRECT FROM:				17,879,812	360,160
PASS-THROUGH PROGRAMS FROM:					
Recreational Boat & Fishing Foundation					
Sport Fish Restoration Program		PBA	15.605 / 15.RBFF-07-G111	14,216	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				14,216	0
SUBTOTAL U.S. FISH AND WILDLIFE SERVICE, DEPARTMENT OF THE INTERIOR				17,894,028	360,160
SUBTOTAL DEPARTMENT OF THE INTERIOR				17,894,028	360,160
SUBTOTAL FISH AND WILDLIFE-CLUSTER				17,894,028	360,160

HEAD START-CLUSTER

DEPARTMENT OF HEALTH AND HUMAN SERVICES

ADMINISTRATION FOR CHILDREN AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
DIRECT FROM:					
ADMINISTRATION FOR CHILDREN AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Head Start		GFE	93.600	450,310	276,694
Head Start		GJD	93.600	37,257	0
Head Start		GJH	93.600	5,619,624	0
Head Start		EAA	93.600 / 93.08CD0019/03	98,688	0
Head Start		GGB	93.600 / 93.90VD0272/02 amend 1	148,484	20,192
Head Start		GGB	93.600 / 93.90VD0272/03	206,812	5,104
Head Start		GGB	93.600 / 93.90VP0022/05	17,983	0
ARRA HS		GJH	93.708	99,138	0
ARRA MHS		GJH	93.708	119,834	0
ARRA Head Start		EBA	93.708 / 93.90SC0006/01	193,649	0
ARRA HS EX		GJH	93.709	1,061,695	0
SUBTOTAL DIRECT FROM:				8,053,474	301,990
PASS-THROUGH PROGRAMS FROM:					
MDRC					
Head Start		GTA	93.600 / 93.HHSP23320072909YC	483,432	0
VANDERBILT UNIVERSITY		GFE	93.600 / 93.SUB#19247-S2-AMD	96,890	0
Head Start		GFE	93.600 / 93.SUB#19247-S2-AMD03	54,058	0
Head Start				-----	-----
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				634,380	0
SUBTOTAL ADMINISTRATION FOR CHILDREN AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES				8,687,854	301,990
SUBTOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES				8,687,854	301,990
SUBTOTAL HEAD START-CLUSTER				8,687,854	301,990

HIGHWAY PLANNING & CONST-CLUSTER

DEPARTMENT OF TRANSPORTATION

FEDERAL HIGHWAY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION

DIRECT FROM:

FEDERAL HIGHWAY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION

ARRA

ARRA(TIGER FUNDS)

Highway Planning & Construction

Highway Planning & Construction

Highway Planning & Construction

Highway Planning & Construction

Recreational Trails Program

Recreational Trails Program

Recreational Trails Program

Recreational Trails Program

Recreational Trails Program

Recreational Trails Program

Recreational Trails Program

Recreational Trails Program

SUBTOTAL DIRECT FROM:

PASS-THROUGH PROGRAMS FROM:

UNIVERSITY OF WISCONSIN

Highway Planning & Construction

SUBTOTAL PASS-THROUGH PROGRAMS FROM:

SUBTOTAL FEDERAL HIGHWAY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION

SUBTOTAL DEPARTMENT OF TRANSPORTATION

HAA	20.205	145,511,401	22,843,947
HTC	20.205	875,391	0
HAA	20.205	357,167,425	129,063,926
HTB	20.205	12,318,404	0
GLA	20.205 / 20.DTFH68-10-E-00058	42,199	0
GLA	20.205 / 20.DTGH68-10-E-00057	48,949	0
PJA	20.219 / 20.N4510.488	0	5,977
PJA	20.219 / 20.N4510.510	391	68,102
PJA	20.219 / 20.N4510.531	0	142,709
PJA	20.219 / 20.N4510.569	9,414	15,314
PJA	20.219 / 20.N4510.613	0	217,590
PJA	20.219 / 20.N4510.655	5,317	354,667
PJA	20.219 / 20.N4510.690	174,854	227,084
PJA	20.219 / 20.N4510.723	121,901	236,990
SUBTOTAL DIRECT FROM:		516,275,646	153,176,306
PASS-THROUGH PROGRAMS FROM:			
GFE	20.205 / 20.K087583	38,260	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:		38,260	0
SUBTOTAL FEDERAL HIGHWAY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION		516,313,906	153,176,306
SUBTOTAL DEPARTMENT OF TRANSPORTATION		516,313,906	153,176,306

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

NONCASH

INDICATOR

STATE¹

AGENCY

CFDA / OTHER ID NUMBER

DIRECT

EXPENDITURES

PASSED TO

SUBRECIPIENTS

SUBTOTAL HIGHWAY PLANNING & CONST-CLUSTER

516,313,906

153,176,306

HIGHWAY SAFETY-CLUSTER

DEPARTMENT OF TRANSPORTATION

NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION

DIRECT FROM:

NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION

State and Community Highway Safety

Alcohol Impaired Driving Countermeasures Incentive Grants I

HAA

20.600

214,352

4,200,150

HAA

20.601

0

2,004,948

SUBTOTAL DIRECT FROM:

214,352

6,205,098

SUBTOTAL NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION

214,352

6,205,098

SUBTOTAL DEPARTMENT OF TRANSPORTATION

214,352

6,205,098

SUBTOTAL HIGHWAY SAFETY-CLUSTER

214,352

6,205,098

HOMELAND SECURITY-CLUSTER

DEPARTMENT OF HOMELAND SECURITY

DEPARTMENT OF HOMELAND SECURITY

DIRECT FROM:

DEPARTMENT OF HOMELAND SECURITY

Homeland Security Grant Program

Homeland Security Grant Program

ESA

97.067

1,109,491

12,235,295

GFC

97.067

137,604

0

SUBTOTAL DIRECT FROM:

1,247,095

12,235,295

SUBTOTAL DEPARTMENT OF HOMELAND SECURITY

1,247,095

12,235,295

SUBTOTAL DEPARTMENT OF HOMELAND SECURITY

1,247,095

12,235,295

SUBTOTAL HOMELAND SECURITY-CLUSTER

1,247,095

12,235,295

HOUSING VOUCHER-CLUSTER

DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

PUBLIC AND INDIAN HOUSING, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

DIRECT FROM:

PUBLIC AND INDIAN HOUSING, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY					
MAJOR SUBDIVISION OF FEDERAL AGENCY					
SOURCE TYPE (DIRECT OR PASS-THROUGH)					
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)					
PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Section 8 Housing Choice Vouchers		IHA	14.871	17,511,553	0
Section 8 Housing Choice Vouchers		NAA	14.871	17,785,885	1,463,437
SUBTOTAL DIRECT FROM:				35,297,438	1,463,437
SUBTOTAL PUBLIC AND INDIAN HOUSING, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				35,297,438	1,463,437
SUBTOTAL DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				35,297,438	1,463,437
SUBTOTAL HOUSING VOUCHER-CLUSTER				35,297,438	1,463,437

IMMUNIZATION-CLUSTER

DEPARTMENT OF HEALTH AND HUMAN SERVICES

CENTERS FOR DISEASE CONTROL AND PREVENTION, DEPARTMENT OF HEALTH AND HUMAN SERVICES

DIRECT FROM:

CENTERS FOR DISEASE CONTROL AND PREVENTION, DEPARTMENT OF HEALTH AND HUMAN SERVICES

Immunization Grants		FAA	93.268	2,761,153	1,872,200
Immunization Grants	*	FAA	93.268	0	49,579,034
ARRA-ARRA-317 Immunization and Vaccines for Children Grant		FAA	93.712	133,750	80
ARRA-ARRA-317 Immunization and Vaccines for Children Grants		FAA	93.712	216,119	700,160
ARRA-ARRA-317 Immunization and Vaccines for Children Grants-IIS		FAA	93.712	118,812	0
ARRA-COLORADO IMMUNIZATION PROGRAM	*	FAA	93.712	0	641,880
ARRA-Colorado Emerging Infections Program-ARRA-317		FAA	93.712	29,972	0

SUBTOTAL DIRECT FROM:

3,259,806 52,793,354

SUBTOTAL CENTERS FOR DISEASE CONTROL AND PREVENTION, DEPARTMENT OF HEALTH AND HUMAN SERVICES

3,259,806 52,793,354

SUBTOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES

3,259,806 52,793,354

SUBTOTAL IMMUNIZATION-CLUSTER

3,259,806 52,793,354

INDEPENDENT LIVING FOR BLIND

DEPARTMENT OF EDUCATION

DEPARTMENT OF EDUCATION

DIRECT FROM:

DEPARTMENT OF EDUCATION

ARRA - Independent Living OIB		IHA	84.399	173,909	25,753
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SUBTOTAL DIRECT FROM:

173,909 25,753

SUBTOTAL DEPARTMENT OF EDUCATION

173,909 25,753

OFFICE OF SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION

DIRECT FROM:

OFFICE OF SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION

Rehabilitation Services_Independent Living Services for Older Individuals who are Blind		IHA	84.177	33,114	442,903
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SUBTOTAL DIRECT FROM:

33,114 442,903

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY					
MAJOR SUBDIVISION OF FEDERAL AGENCY					
SOURCE TYPE (DIRECT OR PASS-THROUGH)					
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)					
PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
SUBTOTAL OFFICE OF SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION				33,114	442,903
SUBTOTAL DEPARTMENT OF EDUCATION				207,023	468,656
SUBTOTAL INDEPENDENT LIVING FOR BLIND				207,023	468,656

INDEPENDENT LIVING STATE GRANT

DEPARTMENT OF EDUCATION					
DEPARTMENT OF EDUCATION					
DIRECT FROM:					
DEPARTMENT OF EDUCATION					
ARRA - Independent Living Services		IHA	84.398	107,456	41,874
SUBTOTAL DIRECT FROM:				107,456	41,874
SUBTOTAL DEPARTMENT OF EDUCATION				107,456	41,874
OFFICE OF SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION					
DIRECT FROM:					
OFFICE OF SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION					
Independent Living State Grants		IHA	84.169	193,238	112,246
SUBTOTAL DIRECT FROM:				193,238	112,246
SUBTOTAL OFFICE OF SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION				193,238	112,246
SUBTOTAL DEPARTMENT OF EDUCATION				300,694	154,120
SUBTOTAL INDEPENDENT LIVING STATE GRANT				300,694	154,120

MEDICAID-CLUSTER

DEPARTMENT OF HEALTH AND HUMAN SERVICES					
CENTERS FOR MEDICARE AND MEDICAID SERVICES, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
DIRECT FROM:					
CENTERS FOR MEDICARE AND MEDICAID SERVICES, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
ARRA - Survey and Certification Ambulatory Surgical Center Healthcare		FAA	93.720	131,992	0
State Survey and Certification of Health Care Providers and Suppliers		GFE	93.777	890,515	0
State Survey and Certification of Health Care Providers and Suppliers		UHA	93.777 / 93.M1105C05001	(22,758)	2,377,967
Medical Assistance Program		FAA	93.778	4,903,363	280,920
Medical Assistance Program		UHA	93.778 / 93.1105COQUAL	2,622,123	0
ARRA-Medicaid		UHA	93.778 / 93.ARRA a11	396,172,135	105,723
Medical Assistance Program		UHA	93.778 / 93.M0905CO-DSH	4,604,911	0
Medical Assistance Program		UHA	93.778 / 93.MXIX-ADM2011	80,892,761	18,488,267
Medical Assistance Program		UHA	93.778 / 93.MXIX-MAP2011	2,128,132,483	595,583
ARRA-HI-Tech		UHA	93.778 / 93.PAPDCOHITA1Q	8,972	121,500
SUBTOTAL DIRECT FROM:				2,618,396,497	21,969,960
SUBTOTAL CENTERS FOR MEDICARE AND MEDICAID SERVICES, DEPARTMENT OF HEALTH AND HUMAN SERVICES				2,618,396,497	21,969,960

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
OFFICE OF THE SECRETARY, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
PASS-THROUGH PROGRAMS FROM:					
N/A					
State Medicaid Fraud Control Units		LAA	93.775 / 93.01-0901-5050	1,376,588	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				1,376,588	0
SUBTOTAL OFFICE OF THE SECRETARY, DEPARTMENT OF HEALTH AND HUMAN SERVICES				1,376,588	0
SUBTOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES				2,619,773,085	21,969,960
SUBTOTAL MEDICAID-CLUSTER				2,619,773,085	21,969,960

RESEARCH AND DEVELOPMENT-CLUSTER

DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

DIRECT FROM:

DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT
Unclassified Grants and Contracts

GFB	14.000	61,365	0
		61,365	0

SUBTOTAL DIRECT FROM:

PASS-THROUGH PROGRAMS FROM:

FIRST PIC CONSULTING
Unclassified Grants and Contracts

GFE	14.000 / .C-DEN-02370-T0001	292,184	0
		292,184	0

SUBTOTAL PASS-THROUGH PROGRAMS FROM:

SUBTOTAL DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

353,549 0

NATIONAL AERONAUTICS AND SPACE ADMINISTRATION

DIRECT FROM:

NATIONAL AERONAUTICS AND SPACE ADMINISTRATION
Unclassified Grants and Contracts

GFB	43.000	8,597,256	138,008
		8,597,256	138,008

SUBTOTAL DIRECT FROM:

SUBTOTAL NATIONAL AERONAUTICS AND SPACE ADMINISTRATION

8,597,256 138,008

SUBTOTAL

8,950,805 138,008

DEPARTMENT OF AGRICULTURE

AGRICULTURAL RESEARCH SERVICE, DEPARTMENT OF AGRICULTURE

DIRECT FROM:

AGRICULTURAL RESEARCH SERVICE, DEPARTMENT OF AGRICULTURE

Agricultural Research Basic and Applied Research
Agricultural Research Basic and Applied Research
Agricultural Research Basic and Applied Research
Agricultural Research Basic and Applied Research
Agricultural Research Basic and Applied Research
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Agricultural Research Basic and Applied Research

GFB	10.001	46,762	0
GFE	10.001	21,520	0
GCB	10.001 / 10.58-1902-1-104	26,979	0
GCB	10.001 / 10.58-3655-0-632	22,181	0
GCB	10.001 / 10.58-5348-8-275 Amd 2	12,770	0
GCB	10.001 / 10.58-5402-0-324	31,765	0
GCB	10.001 / 10.58-5402-0-333	14,980	0
GCB	10.001 / 10.58-5402-1-318	1,539	0
GCB	10.001 / 10.58-5402-6-343	12,792	0
GCB	10.001 / 10.58-5402-7-338	80,888	0
GCB	10.001 / 10.58-5402-8-345	23,126	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Agricultural Research Basic and Applied Research		GGB	10.001 / 10.58-5402-8-346 #3	84,291	0
Agricultural Research Basic and Applied Research		GGB	10.001 / 10.58-5402-9-320 Amend 3	30,414	0
Agricultural Research Basic and Applied Research		GGB	10.001 / 10.58-5402-9-324	13,964	0
Agricultural Research Basic and Applied Research		GGB	10.001 / 10.58-5407-9-341	60,051	0
Agricultural Research Basic and Applied Research		GGB	10.001 / 10.58-5410-8-334	5,555	0
Agricultural Research Basic and Applied Research		GGB	10.001 / 10.58-5410-9-305	37	0
Agricultural Research Basic and Applied Research		GGB	10.001 / 10.58-5430-0-307	31,586	0
Agricultural Research Basic and Applied Research		GGB	10.001 / 10.58-5442-6-294 Amend 0	49,333	0
Agricultural Research Basic and Applied Research		GGB	10.001 / 10.58-5442-8-237	620	0
Agricultural Research Basic and Applied Research		GGB	10.001 / 10.58-6209-9-058	5,601	0
Agricultural Research Basic and Applied Research		GGB	10.001 / 10.58-6217-6-025	43,908	0
Agricultural Research Basic and Applied Research		GGB	10.001 / 10.58-6618-8-117	18,336	0
Agricultural Research Basic and Applied Research		GGB	10.001 / 10.59-3655-9-738	122,948	0
R&D		GGB	10.58-5410-8-349 Amd 03	24,220	0
SUBTOTAL DIRECT FROM:				785,666	0
PASS-THROUGH PROGRAMS FROM:					
BRDC-Biotechnology Research and Development Corporation					
Agricultural Research Basic and Applied Research		GGB	10.001	186,358	0
University of Idaho					
Agricultural Research Basic and Applied Research		GGB	10.001 / 10.BJKG46-SB-002/PO#0029	4,152	0
University of Nebraska					
Agricultural Research Basic and Applied Research		GGB	10.001 / 10.25-6235-0145-008	1,998	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				192,508	0
SUBTOTAL AGRICULTURAL RESEARCH SERVICE, DEPARTMENT OF AGRICULTURE				978,174	0
ANIMAL AND PLANT HEALTH INSPECTION SERVICE, DEPARTMENT OF AGRICULTURE					
DIRECT FROM:					
ANIMAL AND PLANT HEALTH INSPECTION SERVICE, DEPARTMENT OF AGRICULTURE					
Plant and Animal Disease, Pest Control, and Animal Care		GGB	10.025 / 10.08-8100-1267-CA	66,421	0
Plant and Animal Disease, Pest Control, and Animal Care		GGB	10.025 / 10.08-8100-1329-CA	18,024	0
Plant and Animal Disease, Pest Control, and Animal Care		GGB	10.025 / 10.08-9419-0075-CA	(77)	0
Plant and Animal Disease, Pest Control, and Animal Care		GGB	10.025 / 10.09-9208-0232-CA Rev 0	3,059	0
Plant and Animal Disease, Pest Control, and Animal Care		GGB	10.025 / 10.09-9208-0239-CA	42,206	0
Plant and Animal Disease, Pest Control, and Animal Care		GGB	10.025 / 10.09-9419-0137	51,180	0
Plant and Animal Disease, Pest Control, and Animal Care		GGB	10.025 / 10.10-5000-2053-CA	66,790	0
Plant and Animal Disease, Pest Control, and Animal Care		GGB	10.025 / 10.10-7100-0285-CA	13,382	0
Plant and Animal Disease, Pest Control, and Animal Care		GGB	10.025 / 10.10-7100-0306-CA	42,667	0
Plant and Animal Disease, Pest Control, and Animal Care		GGB	10.025 / 10.10-7100-0315-CA	129,204	0
Plant and Animal Disease, Pest Control, and Animal Care		GGB	10.025 / 10.10-7488-0805-CA	3,141	0
Plant and Animal Disease, Pest Control, and Animal Care		GGB	10.025 / 10.10-8100-1314-CA	8,205	0
Plant and Animal Disease, Pest Control, and Animal Care		GGB	10.025 / 10.10-8100-1357-CA	19,806	0
Plant and Animal Disease, Pest Control, and Animal Care		GGB	10.025 / 10.10-8100-1404-GR	20,000	0
Plant and Animal Disease, Pest Control, and Animal Care		GGB	10.025 / 10.10-9208-0253-CA	5,720	0
Plant and Animal Disease, Pest Control, and Animal Care		GGB	10.025 / 10.10-9208-0254-CA REV 1	76,606	0
Plant and Animal Disease, Pest Control, and Animal Care		GGB	10.025 / 10.10-9208-0268-CA REV 1	171,006	0
Plant and Animal Disease, Pest Control, and Animal Care		GGB	10.025 / 10.10-9208-0273-CA	160,714	0
Plant and Animal Disease, Pest Control, and Animal Care		GGB	10.025 / 10.10-9419-0075-CA	26,642	0
Plant and Animal Disease, Pest Control, and Animal Care		GGB	10.025 / 10.10-9419-0109-CA	27,505	0
Plant and Animal Disease, Pest Control, and Animal Care		GGB	10.025 / 10.10-9794-2062-CA	28,881	0
Plant and Animal Disease, Pest Control, and Animal Care		GGB	10.025 / 10.11-5000-2053-CA	39,762	0
Plant and Animal Disease, Pest Control, and Animal Care		GGB	10.025 / 10.11-7100-0315-CA	17,521	0
Plant and Animal Disease, Pest Control, and Animal Care		GGB	10.025 / 10.11-8130-1314-CA	6,147	0
Plant and Animal Disease, Pest Control, and Animal Care		GGB	10.025 / 10.11-9208-0254-CA	9,941	0
Plant and Animal Disease, Pest Control, and Animal Care		GGB	10.025 / 10.11-9708-1984-CA Rev 1	44,866	0
Wildlife Services		GGB	10.028 / 10.09-7100-0267-CA REV 0	4,773	21,051
Wildlife Services		GGB	10.028 / 10.10-7449-0724(CA)	53,344	0
Wildlife Services		GGB	10.028 / 10.10-7483-0779-CA	3,540	0
Wildlife Services		GGB	10.028 / 10.11-7488-0680-CA	19,648	0
R&D		GGB	10.08-7100-0285-CA	9,440	0
R&D		GGB	10.09-7100-0305-CA rev 09-1	15,114	0
R&D		GGB	10.09-7100-0306-CA	41,780	0
R&D		GGB	10.09-9208-0235-CA	22,285	0
R&D		GGB	10.09-9708-1878-CA	4,516	0
R&D		GGB	10.10-7100-0305-CA	37,179	0
R&D		GGB	10.10-7100-0319-CA	3,722	0
R&D		GGB	10.10-7408-0810-CA	5,022	0
R&D		GGB	10.10-8100-1366-CA	81,218	0
R&D		GGB	10.10-8100-1548-CA	34,546	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
R&D		GGB	10.10-8100-1557-CA	22,098	0
R&D		GGB	10.10-9208-0269-CA	11,135	0
R&D		GGB	10.10-9708-1984-CA	228,769	0
R&D		GGB	10.11-8130-1548-CA	11,906	0
SUBTOTAL DIRECT FROM:				1,709,354	21,051
PASS-THROUGH PROGRAMS FROM:					
Utah State University					
Wildlife Services		GGB	10.028 / 10.100334004	5,050	0
Wildlife Services		GGB	10.028 / 10.100334005	735	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				5,785	0
SUBTOTAL ANIMAL AND PLANT HEALTH INSPECTION SERVICE, DEPARTMENT OF AGRICULTURE				1,715,139	21,051
COOPERATIVE STATE RESEARCH, EDUCATION, AND EXTENSION SERVICE, DEPARTMENT OF AGRICULTURE					
DIRECT FROM:					
COOPERATIVE STATE RESEARCH, EDUCATION, AND EXTENSION SERVICE, DEPARTMENT OF AGRICULTURE					
Grants for Agricultural Research, Special Research Grants		GFE	10.200	2,294	0
Grants for Agricultural Research, Special Research Grants		GGB	10.200 / 10.2008-34205-19341	362	0
Grants for Agricultural Research, Special Research Grants		GGB	10.200 / 10.2008-34263-19249	143,471	0
Grants for Agricultural Research, Special Research Grants		GGB	10.200 / 10.2009-34141-20129	18,798	20,900
Grants for Agricultural Research, Special Research Grants		GGB	10.200 / 10.2009-34205-19960	125,358	0
Grants for Agricultural Research, Special Research Grants		GGB	10.200 / 10.2009-34263-19774	242,547	35,889
Grants for Agricultural Research, Special Research Grants		GGB	10.200 / 10.2009-34405-19857	104,978	0
Grants for Agricultural Research, Special Research Grants		GGB	10.200 / 10.2009-37610-05685	3,964	20,190
Grants for Agricultural Research, Special Research Grants		GGB	10.200 / 10.2009-37610-19811	27,130	7,523
Grants for Agricultural Research, Special Research Grants		GGB	10.200 / 10.2010-34103-21326	5,621	0
Grants for Agricultural Research, Special Research Grants		GGB	10.200 / 10.2010-34141-21252	50,038	19,465
Grants for Agricultural Research, Special Research Grants		GGB	10.200 / 10.2010-34205-21350	106,176	0
Grants for Agricultural Research, Special Research Grants		GGB	10.200 / 10.2010-34263-21075	499,261	0
Grants for Agricultural Research, Special Research Grants		GGB	10.200 / 10.2010-34405-20850	500,024	0
Grants for Agricultural Research, Special Research Grants		GGB	10.200 / 10.2010-37610-21869	60,667	0
Grants for Agricultural Research, Special Research Grants		GGB	10.200 / 10.2010-39557-21904	6,922	43,735
Cooperative Forestry Research		GFC	10.202	4,948	0
Cooperative Forestry Research		GGB	10.202	330,011	0
Payments to Agricultural Experiment Stations Under the Hatch Act		GGB	10.203	3,132,253	0
Grants for Agricultural Research, Competitive Research Grants		GFB	10.206	488,297	19,773
Grants for Agricultural Research, Competitive Research Grants		GFE	10.206	419,731	126,322
Grants for Agricultural Research, Competitive Research Grants		GKA	10.206	12,644	0
Grants for Agricultural Research, Competitive Research Grants		GGB	10.206 / 10.2006-55203-17390	0	12,690
Grants for Agricultural Research, Competitive Research Grants		GGB	10.206 / 10.2006-55215-18718	60,747	30,799
Grants for Agricultural Research, Competitive Research Grants		GGB	10.206 / 10.2006-55618-17012	22,746	0
Grants for Agricultural Research, Competitive Research Grants		GGB	10.206 / 10.2007-33120-18491	97,939	0
Grants for Agricultural Research, Competitive Research Grants		GGB	10.206 / 10.2007-35101-18048	56,311	53,679
Grants for Agricultural Research, Competitive Research Grants		GGB	10.206 / 10.2007-35200-18315	93,245	0
Grants for Agricultural Research, Competitive Research Grants		GGB	10.206 / 10.2007-35204-18331	52,929	0
Grants for Agricultural Research, Competitive Research Grants		GGB	10.206 / 10.2007-55215-17906	78,675	86,967
Grants for Agricultural Research, Competitive Research Grants		GGB	10.206 / 10.2008-35204-04652	101,696	0
Grants for Agricultural Research, Competitive Research Grants		GGB	10.206 / 10.2008-35400-18693	48,286	0
Grants for Agricultural Research, Competitive Research Grants		GGB	10.206 / 10.2008-35504-04852	17,389	85,704
Grants for Agricultural Research, Competitive Research Grants		GGB	10.206 / 10.2008-35615-04666	91	198
Grants for Agricultural Research, Competitive Research Grants		GGB	10.206 / 10.2008-55100-04509	100,461	49,853
Grants for Agricultural Research, Competitive Research Grants		GGB	10.206 / 10.2008-55101-19125	105,965	0
Grants for Agricultural Research, Competitive Research Grants		GGB	10.206 / 10.2008-55320-04570	95,510	0
Grants for Agricultural Research, Competitive Research Grants		GGB	10.206 / 10.2008-55401-04476	82,524	0
Grants for Agricultural Research, Competitive Research Grants		GGB	10.206 / 10.2008-55605-18675	136,197	11,452
Grants for Agricultural Research, Competitive Research Grants		GGB	10.206 / 10.2009-35206-05273	159,025	0
Grants for Agricultural Research, Competitive Research Grants		GGB	10.206 / 10.2009-35302-05256	99,227	16,253
Grants for Agricultural Research, Competitive Research Grants		GGB	10.206 / 10.2009-55200-05197	149,570	21,703
Animal Health and Disease Research		GGB	10.207	192,312	0
Food and Agricultural Sciences National Needs Graduate Fellowship Grants		GGB	10.210 / 10.2007-38420-17766	44,727	0
Food and Agricultural Sciences National Needs Graduate Fellowship Grants		GGB	10.210 / 10.2010-38420-20397	70,931	0
Higher Education Challenge Grants		GGB	10.217 / 10.2006-38411-17006	0	14,964
Integrated Programs		GGB	10.303 / 10.2005-51110-03278	74,948	21,541
Integrated Programs		GGB	10.303 / 10.2006-51110-03599	19,210	0
Integrated Programs		GGB	10.303 / 10.2007-51100-18610	10,439	0
Integrated Programs		GGB	10.303 / 10.2008-51110-04333	258,028	60,962
Integrated Programs		GGB	10.303 / 10.2008-51130-19548	210,914	448,068
Integrated Programs		GGB	10.303 / 10.2009-51110-06067	81,955	201,442
Integrated Programs		GGB	10.303 / 10.2009-51130-06038	173,934	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Integrated Programs		GGB	10.303 / 10.2010-51110-21076	45,789	15,036
Homeland Security_Agricultural (Homeland Security Program)		GGB	10.304 / 10.2009-37620-05686 AMD	265,257	0
International Science and Education Grants Program		GGB	10.305 / 10.2010-51160-21067	25,531	0
Specialty Crop Research Initiative		GGB	10.309 / 10.2008-51180-04846	202,082	307,687
Specialty Crop Research Initiative		GGB	10.309 / 10.2009-51181-05739	12,794	10,764
Specialty Crop Research Initiative		GGB	10.309 / 10.2010-51181-21192	89,972	265,711
Agriculture and Food Research Initiative (AFRI)		GGB	10.310 / 10.2009-65104-05705	54,730	0
Agriculture and Food Research Initiative (AFRI)		GGB	10.310 / 10.2009-65119-05669	74,066	0
Agriculture and Food Research Initiative (AFRI)		GGB	10.310 / 10.2009-65203-05670	89,293	0
Agriculture and Food Research Initiative (AFRI)		GGB	10.310 / 10.2009-65203-05717	9,245	0
Agriculture and Food Research Initiative (AFRI)		GGB	10.310 / 10.2009-65203-05927	94,964	0
Agriculture and Food Research Initiative (AFRI)		GGB	10.310 / 10.2010-65112-20508	131,699	0
Agriculture and Food Research Initiative (AFRI)		GGB	10.310 / 10.2010-65119-21012	77,324	28,988
Agriculture and Food Research Initiative (AFRI)		GGB	10.310 / 10.2010-65504-20357	165,941	0
Agriculture and Food Research Initiative (AFRI)		GGB	10.310 / 10.2010-67004-21813	25,603	0
Agriculture and Food Research Initiative (AFRI)		GGB	10.310 / 10.2010-85215-20648	183,706	27,613
Agriculture and Food Research Initiative (AFRI)		GGB	10.310 / 10.2010-85320-20498	56,381	0
Agriculture and Food Research Initiative (AFRI)		GGB	10.310 / 10.2011-67009-30083	31,027	0
Agriculture and Food Research Initiative (AFRI)		GGB	10.310 / 10.2011-67013-30056	19,620	0
Agriculture and Food Research Initiative (AFRI)		GGB	10.310 / 10.2011-67015-20067	46,220	0
Agriculture and Food Research Initiative (AFRI)		GLA	10.310 / 10.2011-67019-21118	46,765	0
Cooperative Extension Service		GGB	10.500 / 10.2006-41590-03405	71,484	0
Cooperative Extension Service		GGB	10.500 / 10.2010-41534-21310	60,923	0
Cooperative Extension Service		GGB	10.500 / 10.2010-41590-20750	18,335	132,333
SUBTOTAL DIRECT FROM:				10,880,177	2,198,204
PASS-THROUGH PROGRAMS FROM:					
Auburn University					
Cooperative Extension Service		GGB	10.500 / 10.10-ACES-374584-CSU	9,455	0
BAYLOR COLLEGE OF MEDICINE					
Grants for Agricultural Research_Competitive Research Grants		GFE	10.206 / 10.2006-55215-16695	42,059	0
Agriculture and Food Research Initiative (AFRI)		GFE	10.310 / 10.101474061	48,074	0
Cornell University					
Grants for Agricultural Research, Special Research Grants		GGB	10.200 / 10.56341-8789	1,161	0
Grants for Agricultural Research, Special Research Grants		GGB	10.200 / 10.59371-9099	35,307	0
Grants for Agricultural Research, Special Research Grants		GGB	10.200 / 10.61331-9405	9,446	0
Grants for Agricultural Research, Special Research Grants		GGB	10.200 / 10.61353-9316	120,000	0
Agriculture and Food Research Initiative (AFRI)		GGB	10.310 / 10.62583-9570	16,040	0
Idaho State University					
Agriculture and Food Research Initiative (AFRI)		GGB	10.310 / 10.09-397A	30,279	0
Kansas State University					
Grants for Agricultural Research, Special Research Grants		GGB	10.200 / 10.508092	10,106	0
Grants for Agricultural Research, Special Research Grants		GGB	10.200 / 10.511054	26,743	0
Grants for Agricultural Research_Competitive Research Grants		GGB	10.206 / 10.509051	7,645	0
Integrated Programs		GGB	10.303 / 10.509069	21,736	0
Cooperative Extension Service		GGB	10.500 / 10.508025	22,177	0
MTSU-Middle Tennessee State University					
Grants for Agricultural Research, Special Research Grants		GGB	10.200 / 10.C10-0542	10,366	0
Michigan State University					
Grants for Agricultural Research_Competitive Research Grants		GGB	10.206 / 10.61-4212A	45,181	0
Grants for Agricultural Research_Competitive Research Grants		GGB	10.206 / 10.61-4281A	82,003	0
Montana State University					
Cooperative Extension Service		GGB	10.500 / 10.G135-09-W2251	11,561	0
New Mexico State University					
Agriculture and Food Research Initiative (AFRI)		GGB	10.310 / 10.Q01415	385	0
North Carolina State University					
Integrated Programs		GGB	10.303 / 10.2007-1982-01	575	0
Integrated Programs		GGB	10.303 / 10.2007-1982-02	14,674	0
North Dakota State University					
Agriculture and Food Research Initiative (AFRI)		GGB	10.310 / 10.FAR-0015525-4	106,228	0
Oklahoma State University					
Integrated Programs		GGB	10.303 / 10.AB-5-67490-CSU	33,696	0
Oregon State University					
Grants for Agricultural Research_Competitive Research Grants		GGB	10.206 / 10.U0540B-A	13,957	0
Purdue University					
Integrated Programs		GGB	10.303 / 10.8000020668-AG	51,192	0
Integrated Programs		GGB	10.303 / 10.8000022408-AG Amend #	4	0
TRITON SERVICES, INC..					
Small Business Innovation Research		GFC	10.212 / 10.EDT POW 192404	36,000	0
Texas A & M					
Grants for Agricultural Research, Special Research Grants		GGB	10.200 / 10.570462 Amd 1	24,297	0
Agriculture and Food Research Initiative (AFRI)		GGB	10.310 / 10.Subaward No. 570637	105,605	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
The Ohio State University					
Integrated Programs		GGB	10.303 / 10.GRT00004638/60010835	276,229	0
University of California, Davis					
Grants for Agricultural Research, Special Research Grants		GGB	10.200 / 10.09-002101-CSU1	14,686	0
Grants for Agricultural Research, Special Research Grants		GGB	10.200 / 10.09-002101-CSU2	9,377	0
Grants for Agricultural Research, Special Research Grants		GGB	10.200 / 10.200911201-COL11	7,608	0
Grants for Agricultural Research, Special Research Grants		GGB	10.200 / 10.SA7482A	2,213	0
Grants for Agricultural Research, Special Research Grants		GGB	10.200 / 10.SA7652A	4,685	0
Grants for Agricultural Research_Competitive Research Grants		GGB	10.206 / 10.08-002200-01	34,110	0
Grants for Agricultural Research_Competitive Research Grants		GGB	10.206 / 10.K016618-11	9,121	0
Integrated Programs		GGB	10.303 / 10.07-001492-COL10	1,898	7,594
Agriculture and Food Research Initiative (AFRI)		GGB	10.310 / 10.201015718-11	19,064	0
University of Georgia					
Specialty Crop Research Initiative		GGB	10.309 / 10.RF327-193/4692288	2,119	0
University of Maryland					
Specialty Crop Research Initiative		GGB	10.309 / 10.Z531702	130,981	0
University of Nebraska					
Integrated Programs		GGB	10.303 / 10.25-6331-0198-002	7,952	0
University of North Carolina Greensboro					
Higher Education Challenge Grants		GGB	10.217 / 10.10-0319.3	12,248	0
University of Texas					
Grants for Agricultural Research_Competitive Research Grants		GGB	10.206 / 10.UTA07-790	13,141	0
University of Washington					
Grants for Agricultural Research, Special Research Grants		GGB	10.200 / 10.464489	1,778	0
Grants for Agricultural Research, Special Research Grants		GGB	10.200 / 10.464573	1,423	0
Grants for Agricultural Research, Special Research Grants		GGB	10.200 / 10.603083	4,573	0
Grants for Agricultural Research, Special Research Grants		GGB	10.200 / 10.603269	26,223	0
Grants for Agricultural Research, Special Research Grants		GGB	10.200 / 10.687517	33,596	0
Grants for Agricultural Research, Special Research Grants		GGB	10.200 / 10.715644	1,493	0
University of Wyoming					
Grants for Agricultural Research, Special Research Grants		GGB	10.200 / 10.USDACSR45232	13,434	0
Grants for Agricultural Research_Competitive Research Grants		GGB	10.206 / 10.USDACSR45221SU	52,575	0
Utah State University					
Grants for Agricultural Research, Special Research Grants		GGB	10.200 / 10.061553002	35,329	0
Sustainable Agriculture Research and Education		GGB	10.215 / 10.080861001	40,847	0
Sustainable Agriculture Research and Education		GGB	10.215 / 10.080861058	1,967	2,520
Sustainable Agriculture Research and Education		GGB	10.215 / 10.090758006	17,336	44,818
Sustainable Agriculture Research and Education		GGB	10.215 / 10.090758032	30,346	0
Sustainable Agriculture Research and Education		GGB	10.215 / 10.090758042	22,497	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				1,764,801	54,932
SUBTOTAL COOPERATIVE STATE RESEARCH, EDUCATION, AND EXTENSION SERVICE, DEPARTMENT OF AGRICULTURE				12,644,978	2,253,136
DEPARTMENT OF AGRICULTURE					
DIRECT FROM:					
DEPARTMENT OF AGRICULTURE					
Unclassified Grants and Contracts					
		GFB	10.000	491,034	35,869
R&D		GGB	10.05-CS-11221616-164	2,466	0
R&D		GGB	10.09-9208-0244-CA rev 09-1	37,993	0
R&D		GGB	10.09-JV-11111133-115 Amend	6,620	0
R&D		GGB	10.09-PA-11272172-067	6,443	0
R&D		GGB	10.10-DG-11031600-049	225,301	0
R&D		GGB	10.58-0111-8-001 Amend. 1	18,769	0
R&D		GGB	10.PNW 09-JV-11261900-005	19,491	0
R&D		GGB	10.RBS-10-03	20,461	0
SUBTOTAL DIRECT FROM:				828,578	35,869
PASS-THROUGH PROGRAMS FROM:					
SDSM&T-South Dakota School of Mines and Technology					
R&D		GGB	10.SDSM&T-CSU09-05	220	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				220	0
SUBTOTAL DEPARTMENT OF AGRICULTURE				828,798	35,869
ECONOMIC RESEARCH SERVICE, DEPARTMENT OF AGRICULTURE					
DIRECT FROM:					
ECONOMIC RESEARCH SERVICE, DEPARTMENT OF AGRICULTURE					
Agricultural and Rural Economic Research		GGB	10.250 / 10.08-9208-0223-CA	15,663	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY					
MAJOR SUBDIVISION OF FEDERAL AGENCY					
SOURCE TYPE (DIRECT OR PASS-THROUGH)					
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)					
PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Agricultural and Rural Economic Research		GGB	10.250 / 10.58-7000-7-0090	33,455	0
Agricultural and Rural Economic Research		GGB	10.250 / 10.58-7000-8-0096	62,767	1,888
SUBTOTAL DIRECT FROM:				111,885	1,888
SUBTOTAL ECONOMIC RESEARCH SERVICE, DEPARTMENT OF AGRICULTURE				111,885	1,888
FARM SERVICE AGENCY, DEPARTMENT OF AGRICULTURE					
DIRECT FROM:					
FARM SERVICE AGENCY, DEPARTMENT OF AGRICULTURE					
Conservation Reserve Program		GFE	10.069	14,160	0
SUBTOTAL DIRECT FROM:				14,160	0
SUBTOTAL FARM SERVICE AGENCY, DEPARTMENT OF AGRICULTURE				14,160	0
FOREIGN AGRICULTURAL SERVICE, DEPARTMENT OF AGRICULTURE					
DIRECT FROM:					
FOREIGN AGRICULTURAL SERVICE, DEPARTMENT OF AGRICULTURE					
Technical Agricultural Assistance		GGB	10.960 / 10.58-3148-7-093	160,612	0
Technical Agricultural Assistance		GGB	10.960 / 10.58-3148-7-190 Amd#5	199,263	0
Technical Agricultural Assistance		GGB	10.960 / 10.58-3148-9-168	433,959	0
Scientific Cooperation and Research		GGB	10.961 / 10.58-3148-0-079	13,114	0
Scientific Cooperation and Research		GGB	10.961 / 10.58-3148-0-206	6,416	0
Cochran Fellowship Program-International Training - Foreign Participant		GGB	10.962 / 10.58-3148-0-178	8,474	0
Cochran Fellowship Program-International Training - Foreign Participant		GGB	10.962 / 10.58-3148-8-111	1,598	0
SUBTOTAL DIRECT FROM:				823,436	0
SUBTOTAL FOREIGN AGRICULTURAL SERVICE, DEPARTMENT OF AGRICULTURE				823,436	0
FOREST SERVICE, DEPARTMENT OF AGRICULTURE					
DIRECT FROM:					
FOREST SERVICE, DEPARTMENT OF AGRICULTURE					
R&D		GGB	10.05-CR-11031600-083	4,250	20,844
R&D		GGB	10.05-CS-11221611-213	(1,119)	0
R&D		GGB	10.05-JV-11221617-205 #4	5,844	0
R&D		GGB	10.06-CR-11052007-173	352,532	0
R&D		GGB	10.06-CS-11020000-081	814	0
R&D		GGB	10.06-CS-11132427-235	41,316	0
R&D		GGB	10.06-JV-11221617-141	56,246	0
R&D		GGB	10.06-JV-11221617-233	8,464	0
R&D		GGB	10.06-JV-11272137-059	19,623	0
R&D		GGB	10.07-CA-11120101-019	32,285	0
R&D		GGB	10.07-CR-11221611-049	32,626	0
R&D		GGB	10.07-CR-11221611-099	76,163	0
R&D		GGB	10.07-CS-11020300-045	36,932	0
R&D		GGB	10.07-CS-11021300-069	7,674	0
R&D		GGB	10.07-CS-11051574-075	14,151	0
R&D		GGB	10.07-CS-11221610-351 mod 7	12,793	0
R&D		GGB	10.07-JV-11221611-259	42,920	0
R&D		GGB	10.07-JV-11221611-260	25,590	0
R&D		GGB	10.07-JV-11221616-252 mod 6	24,192	0
R&D		GGB	10.07-JV-11221617-304	23,225	0
R&D		GGB	10.07-JV-11221665-253	109,449	0
R&D		GGB	10.07-PA-11221616-207	1,739	0
R&D		GGB	10.08-CR-11221611-187	(3)	0
R&D		GGB	10.08-CR-11221611-204	(2)	0
R&D		GGB	10.08-CR-11221611-205	274,678	0
R&D		GGB	10.08-CR-11221611-252	2,375	0
R&D		GGB	10.08-CR-11221611-258	53,516	0
R&D		GGB	10.08-CR-11221611-297	241,808	0
R&D		GGB	10.08-CR-11221611-300	181,107	0
R&D		GGB	10.08-CS-11020000-039	7,561	0
R&D		GGB	10.08-CS-11020400-039	27,385	0
R&D		GGB	10.08-CS-11221636-276	50,385	0
R&D		GGB	10.08-JV-11221632-212	28,036	0
R&D		GGB	10.08-JV-11221633-221	29,441	0
R&D		GGB	10.09-CR-11221611-024	654,858	0
R&D		GGB	10.09-CR-11221611-042 Amd2	61,032	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
R&D		GGB	10.09-CR-11221611-083	5,184	0
R&D		GGB	10.09-CR-11221611-120	15,057	0
R&D		GGB	10.09-CR-11221611-121	7,439	0
R&D		GGB	10.09-CR-11221611-124	29,704	0
R&D		GGB	10.09-CR-11221611-145	27,171	0
R&D		GGB	10.09-CR-11221611-151	908	0
R&D		GGB	10.09-CR-11221611-152	554	0
R&D		GGB	10.09-CR-11221611-156	8,920	0
R&D		GGB	10.09-CR-11221611-204	1,640	0
R&D		GGB	10.09-CR-11221611-258	72,534	0
R&D		GGB	10.09-CR-11221611-259	78,565	0
R&D		GGB	10.09-CR-11221611-266	26,408	0
R&D		GGB	10.09-CR-11221611-267	72,024	0
R&D		GGB	10.09-CR-11221611-274	966,935	0
R&D		GGB	10.09-CR-11221611-342	31,537	0
R&D		GGB	10.09-CR-11221611-343	202,971	0
R&D		GGB	10.09-CR-11221611-344	43,256	0
R&D		GGB	10.09-CR-11221611-346	44,035	0
R&D		GGB	10.09-CR-11221611-347	59,656	0
R&D		GGB	10.09-CR11221611-085 AMD #3	28,547	0
R&D		GGB	10.09-CS-11020000-079	4,080	0
R&D		GGB	10.09-CS-11020000-081	16,274	0
R&D		GGB	10.09-CS-11020300-022	78,143	0
R&D		GGB	10.09-CS-11020402-044	8,048	0
R&D		GGB	10.09-CS-11020600-042	16,379	0
R&D		GGB	10.09-CS-11020900-048	19,759	0
R&D		GGB	10.09-CS-11021200-107	7,741	0
R&D		GGB	10.09-CS-11021305-061	9,996	0
R&D		GGB	10.09-JV-11221633-278	94,460	0
R&D		GGB	10.09-JV-11221633-297	14,928	0
R&D		GGB	10.09-JV-11221633-316	2,425	0
R&D		GGB	10.09-JV-11221634-174	32,868	0
R&D		GGB	10.09-JV-11221634-187	39,586	0
R&D		GGB	10.09-JV-11221634-253	53,500	0
R&D		GGB	10.09-JV-11221634-302	1,810	0
R&D		GGB	10.09-JV-11221634-334	3,908	0
R&D		GGB	10.09-JV-11221635-129	25,605	0
R&D		GGB	10.09-JV-11221636-216	1,500	0
R&D		GGB	10.09-JV-11221636-243	38,343	0
R&D		GGB	10.09-JV-11221638-329	18,590	0
R&D		GGB	10.09-JV-11221639-231	1,933	0
R&D		GGB	10.09-JV-11261933-045	3,800	0
R&D		GGB	10.09-JV-11272164-042	15,942	0
R&D		GGB	10.10-CA-11100100-208	40,000	0
R&D		GGB	10.10-CA-11120101-002	6,404	0
R&D		GGB	10.10-CR-11221611-032	13,615	0
R&D		GGB	10.10-CR-11221611-033	17,872	0
R&D		GGB	10.10-CR-11221611-040	12,035	0
R&D		GGB	10.10-CR-11221611-044	218,626	0
R&D		GGB	10.10-CR-11221611-051	19	0
R&D		GGB	10.10-CR-11221611-052	37	0
R&D		GGB	10.10-CR-11221611-060	25,412	0
R&D		GGB	10.10-CR-11221611-061	14,565	0
R&D		GGB	10.10-CR-11221611-068	92	0
R&D		GGB	10.10-CR-11221611-069	35,877	0
R&D		GGB	10.10-CR-11221611-074	8,270	0
R&D		GGB	10.10-CR-11221611-075	47,729	0
R&D		GGB	10.10-CR-11221611-076	62,561	0
R&D		GGB	10.10-CR-11221611-078	143,439	0
R&D		GGB	10.10-CR-11221611-079	274,481	0
R&D		GGB	10.10-CR-11221611-098	16,228	0
R&D		GGB	10.10-CR-11221611-109	49,981	0
R&D		GGB	10.10-CR-11221611-110	5,884	0
R&D		GGB	10.10-CR-11221611-111	5,912	0
R&D		GGB	10.10-CR-11221611-118	12,516	0
R&D		GGB	10.10-CR-11221611-119	10,870	0
R&D		GGB	10.10-CR-11221611-120	1,280	0
R&D		GGB	10.10-CR-11221611-126	13,758	0
R&D		GGB	10.10-CR-11221611-127	12,192	0
R&D		GGB	10.10-CR-11221611-128	11,632	0
R&D		GGB	10.10-CR-11221611-129	11,262	0
R&D		GGB	10.10-CR-11221611-130	9,709	0
R&D		GGB	10.10-CR-11221611-131	10,105	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
R&D		GGB	10.10-CR-11221611-132	19,211	0
R&D		GGB	10.10-CR-11221611-133	17,654	0
R&D		GGB	10.10-CR-11221611-134	14,981	0
R&D		GGB	10.10-CR-11221611-135	12,278	0
R&D		GGB	10.10-CR-11221611-137	17,217	0
R&D		GGB	10.10-CR-11221611-138	19,975	0
R&D		GGB	10.10-CR-11221611-140	15,335	0
R&D		GGB	10.10-CR-11221611-146	8,801	0
R&D		GGB	10.10-CR-11221611-150	14,744	0
R&D		GGB	10.10-CR-11221611-168	24,248	0
R&D		GGB	10.10-CR-11221611-169	60,559	0
R&D		GGB	10.10-CR-11221611-177	41,067	0
R&D		GGB	10.10-CR-11221611-189	15,697	0
R&D		GGB	10.10-CR-11221611-194	134,699	0
R&D		GGB	10.10-CR-11221611-198	24,040	0
R&D		GGB	10.10-CR-11221611-219	73,479	0
R&D		GGB	10.10-CR-11221611-222	3,533	0
R&D		GGB	10.10-CR-11221611-253	101,232	0
R&D		GGB	10.10-CR-11221611-269	26,465	0
R&D		GGB	10.10-CR-11221632-070	9,173	0
R&D		GGB	10.10-CR-11221633-196 Mod 1	65,340	0
R&D		GGB	10.10-CR-11221636-193	10,457	0
R&D		GGB	10.10-CR11221611-053	50,397	0
R&D		GGB	10.10-CR11221611-056	42,255	0
R&D		GGB	10.10-CR11221611-139	34,198	0
R&D		GGB	10.10-CR11221611-190	26,172	0
R&D		GGB	10.10-CS-11020000-040	16,271	0
R&D		GGB	10.10-CS-11020000-051	867	0
R&D		GGB	10.10-CS-11020600-040	10,084	0
R&D		GGB	10.10-CS-11021000-028	41,054	0
R&D		GGB	10.10-CS-11021000-032	4,782	0
R&D		GGB	10.10-CS-11132422-278	2,822	0
R&D		GGB	10.10-JV-11221631-283	8,162	0
R&D		GGB	10.10-JV-11221634-274	10,000	0
R&D		GGB	10.10-JV-11221637-064	26,670	0
R&D		GGB	10.10-JV-11221632-225	3,825	0
R&D		GGB	10.11-CR-11221611-021	47,748	0
R&D		GGB	10.11-CR-11221611-022	70,506	0
R&D		GGB	10.11-CR-11221611-025	515,781	0
R&D		GGB	10.11-CR-11221611-028	148,506	0
R&D		GGB	10.11-CR-11221611-029	312,695	0
R&D		GGB	10.11-CR-11221611-044	92,841	0
R&D		GGB	10.11-CR-11221611-054	232,575	0
R&D		GGB	10.11-CR-11221611-056	44,662	0
R&D		GGB	10.11-CR-11221611-061	35,415	0
R&D		GGB	10.11-CR-11221611-080	47,594	0
R&D		GGB	10.11-CR-11221611-097	325	0
R&D		GGB	10.11-CR-11221611-103	280	0
R&D		GGB	10.11-CR-11221611-129	12,606	0
R&D		GGB	10.11-CS-11021000-009	9,100	0
R&D		GGB	10.11-CS-11021500-005	23,281	0
R&D		GGB	10.11-CS-11052007-319	68,312	0
R&D		GGB	10.11-JV-11221636-052	3,625	0
R&D		GGB	10.2010-CR-11062759-031	16,159	0
Forestry Research		GFB	10.652	17,344	0
Forestry Research		GGB	10.652 / 10.06-CS-11221625-043 #6	73,026	0
Forestry Research		GGB	10.652 / 10.08-CS-11020000-37	63,041	0
Forestry Research		GGB	10.652 / 10.09-CA-11120101-003	106,674	0
Cooperative Forestry Assistance		GGB	10.664 / 10.02-JV-11221602-264 Mo	83,363	0
Cooperative Forestry Assistance		GGB	10.664 / 10.07-JV-11221602-264	78,892	0
Forest Health Protection		GGB	10.680 / 10.11-DG-11020000-010	3,900	0
International Forestry Programs		GGB	10.684 / 10.08-DG-11132762-082	12,185	0
SUBTOTAL DIRECT FROM:				8,993,092	20,844
PASS-THROUGH PROGRAMS FROM:					
VIRGINIA TECH UNIVERSITY					
Forestry Research					
		GFE	10.652 / 10.428267-19720	19,109	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				19,109	0
SUBTOTAL FOREST SERVICE, DEPARTMENT OF AGRICULTURE				9,012,201	20,844

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
NATURAL RESOURCES CONSERVATION SERVICE, DEPARTMENT OF AGRICULTURE					
DIRECT FROM:					
NATURAL RESOURCES CONSERVATION SERVICE, DEPARTMENT OF AGRICULTURE					
Soil and Water Conservation		GGB	10.902 / 10.68-7482-9-505 Amend 2	287,841	0
Soil and Water Conservation		GGB	10.902 / 10.68-8805-A-10-14	5,037	0
Soil Survey		GGB	10.903 / 10.68-3A75-4-102, 68-748	17,351	0
Environmental Quality Incentives Program		GGB	10.912 / 10.68-3A75-6-139	33,021	0
Environmental Quality Incentives Program		GGB	10.912 / 10.69-8805-A-09-10	46,527	0
Environmental Quality Incentives Program		GGB	10.912 / 10.69-8805-A-10-06	855	0
Environmental Quality Incentives Program		GGB	10.912 / 10.69-8805-A-10-07	24,400	0
Environmental Quality Incentives Program		GGB	10.912 / 10.69-8805-A-10-09	1,065	0
Environmental Quality Incentives Program		GGB	10.912 / 10.69-9251-9-823	60,579	0
Environmental Quality Incentives Program		GGB	10.912 / 10.NRCS 68-3A75-6-182	26,835	0
Environmental Quality Incentives Program		GGB	10.912 / 10.NRCS 69-3A75-9-134	73,015	0
Environmental Quality Incentives Program		GGB	10.912 / 10.NRCS AG-8805-A-6-37	5,188	0
Farm and Ranch Lands Protection Program		GGB	10.913 / 10.68-7482-10-515 A-3A75	265,286	0
SUBTOTAL DIRECT FROM:				847,000	0
PASS-THROUGH PROGRAMS FROM:					
Environmental Defense Fund					
Environmental Quality Incentives Program		GGB	10.912 / 10.36630	12,168	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				12,168	0
SUBTOTAL NATURAL RESOURCES CONSERVATION SERVICE, DEPARTMENT OF AGRICULTURE				859,168	0
RURAL HOUSING SERVICE (RHS), DEPARTMENT OF AGRICULTURE					
DIRECT FROM:					
RURAL HOUSING SERVICE (RHS), DEPARTMENT OF AGRICULTURE					
Rural Housing Preservation Grants		GFE	10.433	6,658	0
SUBTOTAL DIRECT FROM:				6,658	0
SUBTOTAL RURAL HOUSING SERVICE (RHS), DEPARTMENT OF AGRICULTURE				6,658	0
SUBTOTAL DEPARTMENT OF AGRICULTURE				26,994,597	2,332,788
DEPARTMENT OF COMMERCE					
DEPARTMENT OF COMMERCE					
DIRECT FROM:					
DEPARTMENT OF COMMERCE					
Unclassified Grants and Contracts		GFB	11.000	6,307,939	0
Unclassified Grants and Contracts		GFE	11.000	17,272	0
SUBTOTAL DIRECT FROM:				6,325,211	0
PASS-THROUGH PROGRAMS FROM:					
University of Washington					
R&D		GGB	11.680673 Mod 1	5,452	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				5,452	0
SUBTOTAL DEPARTMENT OF COMMERCE				6,330,663	0
NATIONAL INSTITUTE OF STANDARDS AND TECHNOLOGY, DEPARTMENT OF COMMERCE					
DIRECT FROM:					
NATIONAL INSTITUTE OF STANDARDS AND TECHNOLOGY, DEPARTMENT OF COMMERCE					
Weights and Measures Service		GFE	11.606	16,681	0
ARRA R&D		GFB	11.609	1,185,968	0
Measurement and Engineering Research and Standards		GFB	11.609	146,493	0
Measurement and Engineering Research and Standards		GFE	11.609	539,407	0
ARRA R&D		GGB	11.609 / 11.60NANB10D011	367,509	0
Measurement and Engineering Research and Standards		GLA	11.609 / 11.70 NANB9H9148	105,090	0
Measurement and Engineering Research and Standards		GLA	11.609 / 11.70NANB10H085	5,497	0
Measurement and Engineering Research and Standards		GLA	11.609 / 11.70NANB10H115	(4,500)	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Measurement and Engineering Research and Standards		GLA	11.609 / 11.70NANB11H040	20,758	0
Measurement and Engineering Research and Standards		GLA	11.609 / 11.70NANB9H9149	76,524	0
Advanced Technology Program		GFB	11.612	7,715	0
Advanced Technology Program		GFB	11.612	6,652	0
Congressionally Identified Projects		GFB	11.617	11,755,240	0
R&D		GLA	11.RA1341-10-SE-3191	6,311	0
SUBTOTAL DIRECT FROM:				14,235,345	0
SUBTOTAL NATIONAL INSTITUTE OF STANDARDS AND TECHNOLOGY, DEPARTMENT OF COMMERCE				14,235,345	0
NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION, DEPARTMENT OF COMMERCE					
DIRECT FROM:					
NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION, DEPARTMENT OF COMMERCE					
NOAA Mission-Related Education Awards		GGB	11.008 / 11.NA10SEC0080012	168,554	18,700
Sea Grant Support		GGB	11.417 / 11.NA070AR4170428 Amed 1	1,636	4,576
Climate and Atmospheric Research		GFB	11.431	1,288,683	86,797
Climate and Atmospheric Research		GGB	11.431 / 11.NA070AR4310263 #1	37,458	0
Climate and Atmospheric Research		GGB	11.431 / 11.NA080AR4320893 #7, #	76,966	0
Climate and Atmospheric Research		GGB	11.431 / 11.NA080AR4320893 #10 &	80,348	31,528
Climate and Atmospheric Research		GGB	11.431 / 11.NA080AR4320893 #5, #1	45,968	0
Climate and Atmospheric Research		GGB	11.431 / 11.NA080AR4320893 #6 #12	63,824	0
Climate and Atmospheric Research		GGB	11.431 / 11.NA100AR4310103 Amend	115,210	0
Office of Oceanic and Atmospheric Research (OAR) Joint and Cooperative Institutes		GFB	11.432	30,663,357	20,481
Office of Oceanic and Atmospheric Research (OAR) Joint and Cooperative Institutes		GGB	11.432 / 11.NA080AR4320893 #3 &	101,999	0
Office of Oceanic and Atmospheric Research (OAR) Joint and Cooperative Institutes		GGB	11.432 / 11.NA090AR4320074	4,017	0
Office of Oceanic and Atmospheric Research (OAR) Joint and Cooperative Institutes		GGB	11.432 / 11.NA090AR4320074 #79	77,076	0
Office of Oceanic and Atmospheric Research (OAR) Joint and Cooperative Institutes		GGB	11.432 / 11.NA090AR4320074 AMD 5	4,779	0
Office of Oceanic and Atmospheric Research (OAR) Joint and Cooperative Institutes		GGB	11.432 / 11.NA090AR4320074 Amd 5	214,987	0
Office of Oceanic and Atmospheric Research (OAR) Joint and Cooperative Institutes		GGB	11.432 / 11.NA090AR4320074 Amd 7	6,432,481	0
Office of Oceanic and Atmospheric Research (OAR) Joint and Cooperative Institutes		GGB	11.432 / 11.NA090AR4320074 #10, #	64,269	0
Office of Oceanic and Atmospheric Research (OAR) Joint and Cooperative Institutes		GGB	11.432 / 11.NA090AR4320074 #14	12,775	0
Office of Oceanic and Atmospheric Research (OAR) Joint and Cooperative Institutes		GGB	11.432 / 11.NA090AR4320074 #36	139,617	0
Office of Oceanic and Atmospheric Research (OAR) Joint and Cooperative Institutes		GGB	11.432 / 11.NA090AR4320074 Amend	141,617	0
Office of Oceanic and Atmospheric Research (OAR) Joint and Cooperative Institutes		GGB	11.432 / 11.NA090AR4320074 Mod 4,	44,096	0
Office of Oceanic and Atmospheric Research (OAR) Joint and Cooperative Institutes		GGB	11.432 / 11.NA17RJ1228	683	1,961
Environmental Sciences, Applications, Data, and Education		GFB	11.440	281,318	0
Environmental Sciences, Applications, Data, and Education		GGB	11.440 / 11.NA080AR4320893 #9, #1	220,916	0
Environmental Sciences, Applications, Data, and Education		GGB	11.440 / 11.NA090AR4320074 #5 &	99,637	0
Environmental Sciences, Applications, Data, and Education		GGB	11.440 / 11.NA090AR4320074 #7, #	169,538	0
Environmental Sciences, Applications, Data, and Education		GGB	11.440 / 11.NA090AR4320074 #8, #4	282,577	0
Environmental Sciences, Applications, Data, and Education		GGB	11.440 / 11.NA090AR4320074 #17	43,022	0
Environmental Sciences, Applications, Data, and Education		GGB	11.440 / 11.NA090AR4320074 #21, #4	223,607	37,420
Environmental Sciences, Applications, Data, and Education		GGB	11.440 / 11.NA090AR4320074 #24	57,500	0
Environmental Sciences, Applications, Data, and Education		GGB	11.440 / 11.NA090AR4320074 #45	446,601	0
Environmental Sciences, Applications, Data, and Education		GGB	11.440 / 11.NA090AR4320074 #6	18,365	0
Environmental Sciences, Applications, Data, and Education		GGB	11.440 / 11.NA090AR4320074 #63	55,796	0
Environmental Sciences, Applications, Data, and Education		GGB	11.440 / 11.NA090AR4320074 #64	21,956	0
Environmental Sciences, Applications, Data, and Education		GGB	11.440 / 11.NA090AR4320074 #67	107,817	0
Environmental Sciences, Applications, Data, and Education		GGB	11.440 / 11.NA090AR4320074 #68	299,362	0
Environmental Sciences, Applications, Data, and Education		GGB	11.440 / 11.NA090AR4320074 #71	102,276	0
Environmental Sciences, Applications, Data, and Education		GGB	11.440 / 11.NA090AR4320074 #78	34,359	0
Environmental Sciences, Applications, Data, and Education		GGB	11.440 / 11.NA090AR4320074 Amd 70	986,150	0
Environmental Sciences, Applications, Data, and Education		GGB	11.440 / 11.NA090AR4320074 Amend	98,037	0
Environmental Sciences, Applications, Data, and Education		GGB	11.440 / 11.NA090AR4320074 Amend#	17,768	0
Environmental Sciences, Applications, Data, and Education		GGB	11.440 / 11.NA090ar4320074 AMD	14,283	0
Environmental Sciences, Applications, Data, and Education		GGB	11.440 / 11.NA10NES4400012 Mod 1	89,018	0
Congressionally Identified Awards and Projects		GGB	11.469 / 11.NA06SEC4690004	2	0
R&D		GGB	11.NA070AR4310281 #1	56,316	0
R&D		GGB	11.NA090AR4320074 #20	128,157	0
R&D		GGB	11.NA090AR4320074 Amend #16	289,156	0
R&D		GGB	11.NA17RJ1228 AMEND.185	(1,246)	0
R&D		GGB	11.NA17RJ1228 #172	88	0
R&D		GGB	11.NA17RJ1228 Amend. 175	46	0
SUBTOTAL DIRECT FROM:				43,922,822	201,463
PASS-THROUGH PROGRAMS FROM:					
City University of New York					
R&D		GGB	11.PRSY No. 49148-00-01Amen	17,985	0
Louisiana State University					
Sea Grant Support		GGB	11.417 / 11.NA060AR4170022/44308	47,874	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY							
MAJOR SUBDIVISION OF FEDERAL AGENCY							
SOURCE TYPE (DIRECT OR PASS-THROUGH)							
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)							
PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER		DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS	
University of Maryland Baltimore County Climate and Atmospheric Research		GLA	11.431 / 11.	2102	4,534	0	
					70,393	0	
SUBTOTAL PASS-THROUGH PROGRAMS FROM:							
SUBTOTAL NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION, DEPARTMENT OF COMMERCE						43,993,215	201,463
SUBTOTAL DEPARTMENT OF COMMERCE						64,559,223	201,463
<hr/>							
DEPARTMENT OF DEFENSE							
DEFENSE ADVANCED RESEARCH PROJECTS AGENCY, DEPARTMENT OF DEFENSE							
DIRECT FROM:							
DEFENSE ADVANCED RESEARCH PROJECTS AGENCY, DEPARTMENT OF DEFENSE							
Research & Technology Development		GFB	12.910		2,341,864	154,169	
Research & Technology Development		GFE	12.910		169,282	0	
Research & Technology Development		GLA	12.910 / 12.FA9453-07-1-0202		5,418	0	
Research & Technology Development		GGB	12.910 / 12.W911NF-10-2-0066 P000		162,166	0	
SUBTOTAL DIRECT FROM:						2,678,730	154,169
PASS-THROUGH PROGRAMS FROM:							
BOISE STATE UNIVERSITY							
Research & Technology Development		GLA	12.910 / 12.129G106001-E		38,909	0	
California Institute of Technology		GLA	12.45A-1087040		5,137	0	
R&D		GLA	12.67F-1089448		27,706	0	
California Institute of Technology		GLA	12.DET-PO-09-120		2,545	0	
R&D		GGB	12.910 / 12.10-DARPA-1095 mod 2		82,577	0	
DE Technologies		GFC	12.910 / 12.RS110481		9,888	0	
R&D		GLA	12.PO-09I-0448		9,963	0	
Duke University		GGB	12.910 / 12.980116 Mod. #2		57,557	0	
Research & Technology Development		GFE	12.910 / 12.NwRA-11-S-138		48,577	0	
ERC, INC		GFE	12.910 / 12.UF-EIES-1005017-UCD		56,661	0	
Research & Technology Development		GLA	12.G74207-1		36,710	0	
ITN Energy					376,230	0	
R&D					3,054,960	154,169	
SUBTOTAL PASS-THROUGH PROGRAMS FROM:							
SUBTOTAL DEFENSE ADVANCED RESEARCH PROJECTS AGENCY, DEPARTMENT OF DEFENSE							
DEFENSE LOGISTICS AGENCY, DEPARTMENT OF DEFENSE							
PASS-THROUGH PROGRAMS FROM:							
American Chemical Society		GLA	12.2006-343		37,884	0	
R&D					37,884	0	
SUBTOTAL PASS-THROUGH PROGRAMS FROM:							
SUBTOTAL DEFENSE LOGISTICS AGENCY, DEPARTMENT OF DEFENSE						37,884	0
DEFENSE THREAT REDUCTION AGENCY, DEPARTMENT OF DEFENSE							
DIRECT FROM:							
DEFENSE THREAT REDUCTION AGENCY, DEPARTMENT OF DEFENSE							
Basic Scientific Research- Combating Weapons of Mass Destruction		GFB	12.351		125,732	0	
Basic Scientific Research- Combating Weapons of Mass Destruction		GGB	12.351 / 12.HDTRA1-09-1-0036 P000		27,290	56,083	
Basic Scientific Research- Combating Weapons of Mass Destruction		GLA	12.351 / 12.HDTRA1-11-1-0025		24,006	0	
SUBTOTAL DIRECT FROM:						177,028	56,083
SUBTOTAL DEFENSE THREAT REDUCTION AGENCY, DEPARTMENT OF DEFENSE						177,028	56,083

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
DEPARTMENT OF ARMY U.S. ARMY RESEARCH AND MATERIAL COMMAND, DEPARTMENT OF DEFENSE					
DIRECT FROM:					
DEPARTMENT OF ARMY U.S. ARMY RESEARCH AND MATERIAL COMMAND, DEPARTMENT OF DEFENSE					
Military Medical Research & Development		GFB	12.420	418,730	0
Military Medical Research & Development		GFC	12.420	18,448	0
Military Medical Research & Development		GFE	12.420	2,040,312	0
Military Medical Research & Development		GGB	12.420 / 12.DAMD17-02-2-0008	8,595	0
Military Medical Research & Development		GGB	12.420 / 12.DAMD17-02-2-0008 DO#0	97,561	0
Military Medical Research & Development		GGB	12.420 / 12.DAMD17-02-2-0008 TO#0	35,130	0
Military Medical Research & Development		GGB	12.420 / 12.DAMD17-02-2-0008-0025	66,308	0
Military Medical Research & Development		GGB	12.420 / 12.DAMD17-02-2-0008-0026	118,883	0
Military Medical Research & Development		GGB	12.420 / 12.W81XWH-09-1-0428	20,543	0
Military Medical Research & Development		GGB	12.420 / 12.W81XWH-10-1-0182	58,935	0
Military Medical Research & Development		GGB	12.420 / 12.W81XWH-11-2-0113	115,612	0
R&D		GLA	12.W81XWH-07-C-0061 PHASE 2	350,358	188,718
SUBTOTAL DIRECT FROM:				3,349,415	188,718
PASS-THROUGH PROGRAMS FROM:					
AMERICAN BURN ASSOCIATION					
Military Medical Research & Development		GFE	12.420 / 12.W81XWH-09-2-0194	9,201	0
CARIDIANBCT					
Military Medical Research & Development		GFE	12.420 / 12.AWD-103048	143,450	0
DELTA QUEST FOUNDATION, INC.					
Military Medical Research & Development		GFE	12.420 / 12.W81XWH-10-1-0834	3,475	0
GENEVA FOUNDATION					
Military Medical Research & Development		GFC	12.420 / 12.S-1187-01	6,886	0
INDIANA UNIVERSITY					
Military Medical Research & Development		GFE	12.420 / 12.IND.UNIV #71287	54,764	0
Karolinska Institutet					
Military Medical Research & Development		GGB	12.420 / 12.CSU-001	65,741	0
University of Nebraska					
Military Medical Research & Development		GGB	12.420 / 12.35-1905-2031-001	5,494	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				289,011	0
SUBTOTAL DEPARTMENT OF ARMY U.S. ARMY RESEARCH AND MATERIAL COMMAND, DEPARTMENT OF DEFENSE				3,638,426	188,718
DEPARTMENT OF DEFENSE					
DIRECT FROM:					
DEPARTMENT OF DEFENSE					
Unclassified Grants and Contracts		GFB	12.000	2,329,888	276,255
R&D		GGB	12.DAAD19-02-2-0005 P00009	(509)	0
R&D		GGB	12.M00318-10-P-0093	3,770	0
R&D		GGB	12.N41756-10-C-3346 P00003	229,420	0
R&D		GGB	12.N6247307L TR0023	70,432	0
R&D		GGB	12.W911K8-10-2-0001 T0#0001	117,793	0
R&D		GGB	12.W911K8-10-2-0001 T0#0002	28,536	0
R&D		GGB	12.W911K8-10-2-0001 T0#0003	25,224	0
R&D		GGB	12.W911K8-10-2-0001 T0#0004	950	0
R&D		GGB	12.W911K8-10-2-0001 T0#0005	79,450	0
R&D		GGB	12.W911K8-10-2-0001 T0#0006	48,017	0
R&D		GGB	12.W911K8-10-2-0001 T0#0007	22,001	0
R&D		GGB	12.W911K8-10-2-0001 T0#0008	140,385	0
R&D		GGB	12.W911K8-10-2-0001 T0#0009	140,296	0
R&D		GGB	12.W911K8-10-2-0001 T0#0010	59,554	0
R&D		GGB	12.W911K8-10-2-0001 T0#0011	61,232	0
R&D		GGB	12.W911K8-10-2-0001 T0#0012	5,245	0
R&D		GGB	12.W911K8-10-2-0001 T0#0013	22,863	0
R&D		GGB	12.W911K8-10-2-0001 T0#0014	19,726	0
R&D		GGB	12.W911K8-10-2-0001 T0#0015	7,704	0
R&D		GGB	12.W911K8-10-2-0001 T0#0016	62,971	0
R&D		GGB	12.W911K8-10-2-0001 T0#0017	326,815	0
R&D		GGB	12.W911K8-10-2-0001 T0#0018	7,449	0
R&D		GGB	12.W911K8-10-2-0001 T0#0019	25,678	0
R&D		GGB	12.W911K8-10-2-0001 T0#0020	38,009	0
R&D		GGB	12.W911K8-10-2-0001 T0#0021	62,609	0
R&D		GGB	12.W911K8-10-2-0001 T0#0022	45,709	0
R&D		GGB	12.W911K8-10-2-0001 T0#0023	2,282	0
R&D		GGB	12.W911K8-10-2-0001 T0#0024	24,477	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
R&D		GGB	12.W911KB-10-2-0001 T0W0025	31,447	0
R&D		GGB	12.W911KB-10-2-0001 T0W0026	7,999	0
R&D		GGB	12.W911KB-10-2-0001 T0W0027	561,366	0
R&D		GGB	12.W911KB-10-2-0001 T0W0028	26,159	0
R&D		GGB	12.W911KB-10-2-0001 T0W0029	950	0
R&D		GGB	12.W911KB-10-2-0001 T0W0030	93,302	0
R&D		GGB	12.W911KB-10-2-0001 T0W0031	62,594	0
R&D		GGB	12.W911KB-10-2-0001 T0W0032	63,804	0
R&D		GGB	12.W911KB-10-2-0001 T0W0033	19,920	0
R&D		GGB	12.W911KB-10-2-0001 T0W0034	15,195	0
R&D		GGB	12.W911KB-10-2-0001 T0W0035	25,388	0
R&D		GGB	12.W911KB-10-2-0001 T0W0036	79,272	32,000
R&D		GGB	12.W911KB-10-2-0001 T0W0037	11,276	0
R&D		GGB	12.W911KB-10-2-0001 T0W0038	136	0
R&D		GGB	12.W911KB-10-2-0001 T0W0042	15,053	0
R&D		GGB	12.W911KB-10-2-0001 T0W0043	16,270	0
R&D		GGB	12.W911KB-10-2-0001 T0W0044	76,389	0
R&D		GGB	12.W9128F-06-P-0072 P00007	(54,331)	0
R&D		GGB	12.W912HQ-04-C-0043	(61)	0
R&D		GGB	12.W912HQ-09-C-0002	23,930	0
R&D		GGB	12.W912HQ-10-C-0007	440,977	0
R&D		GGB	12.W912HQ-10-C-0012	46,686	0
R&D		GLA	12.W912HZ-09-P-0163	41	0
R&D		GGB	12.W912HZ0820006 W9126G-10-	258,460	0
R&D		GGB	12.W9132T-08-2-0008 W9132T0	5,236	0
R&D		GGB	12.W913E5-08-C-0020	49,812	0
SUBTOTAL DIRECT FROM:				5,885,246	308,255
PASS-THROUGH PROGRAMS FROM:					
APC-Academy of Applied Science					
R&D		GGB	12.10-70	2,600	0
Clarkson University					
R&D		GLA	12.CLKSN-67188	200,524	0
ITN Energy Systems, Inc.					
R&D		GLA	12.PO 10I-0394	30,272	0
Mesa Photonics LLC					
R&D		GLA	12. 2105892	11	0
Multiscale Design Systems					
R&D		GGB	12.102456	659	0
NORTHROP GRUMMAN CORPORATION					
Unclassified Grants and Contracts		GFE	12.000 / 12.AWD-100182	78,800	0
TDA Research, Inc.					
R&D		GLA	12.CSM-09.01	61,482	0
The Boeing Company					
R&D		GGB	12.PO FEL011	85,560	0
University of Arizona					
R&D		GGB	12.Y553687	78,796	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				538,704	0
SUBTOTAL DEPARTMENT OF DEFENSE				6,423,950	308,255
DEPARTMENT OF THE AIR FORCE, MATERIEL COMMAND, DEPARTMENT OF DEFENSE					
DIRECT FROM:					
DEPARTMENT OF THE AIR FORCE, MATERIEL COMMAND, DEPARTMENT OF DEFENSE					
Air Force Defense Research Sciences Program		GFB	12.800	2,231,907	0
Air Force Defense Research Sciences Program		GFC	12.800	17,196	0
Air Force Defense Research Sciences Program		GLA	12.800 / 12.FA9550-06-1-0548	(9,082)	0
Air Force Defense Research Sciences Program		GLA	12.800 / 12.FA9550-07-0026	4,489	0
Air Force Defense Research Sciences Program		GGB	12.800 / 12.FA9550-07-1-0377 P000	(4)	0
Air Force Defense Research Sciences Program		GLA	12.800 / 12.FA9550-08-1-0007	(3,098)	0
Air Force Defense Research Sciences Program		GGB	12.800 / 12.FA9550-08-1-0031	263,703	0
Air Force Defense Research Sciences Program		GGB	12.800 / 12.FA9550-08-1-0166 P000	68,220	0
Air Force Defense Research Sciences Program		GGB	12.800 / 12.FA9550-08-1-0422 P00	90,128	0
Air Force Defense Research Sciences Program		GGB	12.800 / 12.FA9550-09-1-0385 P000	1,233	0
Air Force Defense Research Sciences Program		GLA	12.800 / 12.FA9550-09-1-0465	134,198	0
Air Force Defense Research Sciences Program		GGB	12.800 / 12.FA9550-10-1-0241	74,208	0
Air Force Defense Research Sciences Program		GLA	12.800 / 12.FA9550-10-1-0319	113,752	0
Air Force Defense Research Sciences Program		GLA	12.800 / 12.FA9550-10-1-0394	154,664	0
Air Force Defense Research Sciences Program		GGB	12.800 / 12.FA9550-10-1-0454 P000	68,664	0
Air Force Defense Research Sciences Program		GGB	12.800 / 12.FA9550-11-1-0088	8,817	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
SUBTOTAL DIRECT FROM:				3,218,995	0
PASS-THROUGH PROGRAMS FROM:					
DIGITAL EQUIPMENT CORPORATION					
Air Force Defense Research Sciences Program		GFC	12.800 / 12.PO# 0000019681	135	0
ERC, INC					
Air Force Defense Research Sciences Program		GFC	12.800 / 12.PO #RS101343	3,383	0
GEORGE MASON UNIVERSITY					
Air Force Defense Research Sciences Program		GFE	12.800 / 12.E2008613	24,346	0
Georgia Institute of Technolog					
Air Force Defense Research Sciences Program		GLA	12.800 / 12.R-8196-G1	49,454	0
ITN Energy					
R&D		GLA	12.PO- 09I-0451	3,357	0
R&D		GLA	12.PO-09I-0551	161,308	0
R&D		GLA	12.TF69-SP-PV/PO#10I-0132	24,959	0
ITN Energy Systems, Inc.					
R&D		GLA	12.PO#10I-0212	30,000	0
KM Labs					
R&D		GLA	12. 2106445	134,587	0
KMLabs Inc.					
R&D		GLA	12. 2106862	16,714	0
MASSACHUSETTS INSTITUTE OF TECHNOLOGY					
Air Force Defense Research Sciences Program		GFE	12.800 / 12.5710002463/GM813931	141,267	0
Noblis, Inc					
Air Force Defense Research Sciences Program		GLA	12.800 / 12. 2128	2,678	0
Princeton University					
Air Force Defense Research Sciences Program		GLA	12.800 / 12. 2098	(24,274)	0
RUTGERS UNIVERSITY					
Air Force Defense Research Sciences Program		GFC	12.800 / 12.PO# S1281236	21,711	0
Rutgers University					
Air Force Defense Research Sciences Program		GLA	12.800 / 12.PO#S1321992/AWARD3980	377,204	100,000
STANFORD UNIVERSITY					
Air Force Defense Research Sciences Program		GFE	12.800 / 12.27239350-50917-B	9,433	0
UES, Inc.					
Air Force Defense Research Sciences Program		GGB	12.800 / 12.PO S-745-45-JW002 #1	17,000	0
Universal Technology Corporation					
Air Force Defense Research Sciences Program		GGB	12.800 / 12.11-S567.0014.02.C6	14,826	0
University of Florida					
Air Force Defense Research Sciences Program		GGB	12.800 / 12.UF-EIES-1105009-CSU	12,911	0
University of Michigan					
Air Force Defense Research Sciences Program		GGB	12.800 / 12.3001376576 Amd 2	90,821	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				1,111,820	100,000
SUBTOTAL DEPARTMENT OF THE AIR FORCE, MATERIEL COMMAND, DEPARTMENT OF DEFENSE				4,330,815	100,000
NATIONAL SECURITY AGENCY, DEPARTMENT OF DEFENSE					
DIRECT FROM:					
NATIONAL SECURITY AGENCY, DEPARTMENT OF DEFENSE					
Language Grant Program		GFB	12.900	7,823	0
Mathematical Sciences Grants Program		GFB	12.901	86,862	0
Mathematical Sciences Grants Program		GFC	12.901	29,925	0
Information Security Grant Program		GFB	12.902	111,067	13,648
SUBTOTAL DIRECT FROM:				235,677	13,648
SUBTOTAL NATIONAL SECURITY AGENCY, DEPARTMENT OF DEFENSE				235,677	13,648
OFFICE OF NAVAL RESEARCH, DEPARTMENT OF THE NAVY					
DIRECT FROM:					
OFFICE OF NAVAL RESEARCH, DEPARTMENT OF THE NAVY					
Basic & Applied Scientific Research		GFB	12.300	2,217,920	85,494
Basic & Applied Scientific Research		GFE	12.300	248,484	0
Basic & Applied Scientific Research		GLA	12.300 / 12.N00014-05-1-0339	284,030	82,054
Basic & Applied Scientific Research		GGB	12.300 / 12.N00014-05-1-0571#006	(4)	0
Basic & Applied Scientific Research		GLA	12.300 / 12.N00014-06-1-0544	(462)	0
Basic & Applied Scientific Research		GGB	12.300 / 12.N00014-07-1-0180 Mod	51,437	0
Basic & Applied Scientific Research		GGB	12.300 / 12.N00014-07-1-1068 Mod	258,895	296,726
Basic & Applied Scientific Research		GGB	12.300 / 12.N00014-08-1-0470 mod	224,128	0
Basic & Applied Scientific Research		GLA	12.300 / 12.N00014-08-1-0539	234,794	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

NONCASH
INDICATOR

STATE¹
AGENCY

CFDA / OTHER ID NUMBER

DIRECT
EXPENDITURES

PASSED TO
SUBRECIPIENTS

Basic & Applied Scientific Research		GGB	12.300 / 12.N00014-09-1-0049 Mod	285,735	0
Basic & Applied Scientific Research		GGB	12.300 / 12.N00014-09-1-0087 Mod	43,086	0
Basic & Applied Scientific Research		GGB	12.300 / 12.N00014-10-1-0145 P00	133,304	0
Basic & Applied Scientific Research		GGB	12.300 / 12.N00014-10-1-0169	69,515	0
Basic & Applied Scientific Research		GGB	12.300 / 12.N00014-10-1-0247 P00	135,401	0
Basic & Applied Scientific Research		GGB	12.300 / 12.N00014-10-1-0326 Mod	1,265	0
Basic & Applied Scientific Research		GGB	12.300 / 12.N00014-10-1-0607 Mod	46,881	0
Basic & Applied Scientific Research		GLA	12.300 / 12.N00014-10-1-0838	77,486	22,649
Basic & Applied Scientific Research		GGB	12.300 / 12.N00014-11-C-0023	23,258	0
Basic & Applied Scientific Research		GGB	12.300 / 12.N00173-10-C-2003 mod	99,637	0
Basic & Applied Scientific Research		GGB	12.300 / 12.W912DY-07-2-0044 TO#4	11,354	0
Basic & Applied Scientific Research		GGB	12.300 / 12.W912HQ-10-C-0061 Amd	160,637	278,243
Basic & Applied Scientific Research		GGB	12.300 / 12.W912HZ0820006 W9126G-	1,796,796	0
Basic & Applied Scientific Research		GGB	12.300 / 12.W912HZ1020004 W9126G-	1,400,526	0
Basic & Applied Scientific Research		GGB	12.300 / 12.W9132T-05-2-0032 TO#1	529	0
Basic & Applied Scientific Research		GGB	12.300 / 12.W9132T-05-2-0032 TO#9	66,550	0
Basic & Applied Scientific Research		GGB	12.300 / 12.W9132T-10-2-0023 W912	46,978	0
R&D		GGB	12.N00014-05-1-0571#008	1,490	0
R&D		GGB	12.N00014-09-C-0148	(26,108)	0
R&D		GGB	12.N66001-08-C-2028 Mod 006	34,933	247,996
SUBTOTAL DIRECT FROM:				7,928,475	1,013,162
PASS-THROUGH PROGRAMS FROM:					
BIOAMPS INTERNATIONAL					
Basic & Applied Scientific Research		GFE	12.300 / 12.N09A-033-0173	4,372	0
CREATE					
R&D: Wireless wide-band otoacoustic emissions probe		GKA	12. 58101	16,966	0
Dartmouth College					
Basic & Applied Scientific Research		GKA	12.300 / 12. 2097	68,434	0
North Carolina State University					
Basic & Applied Scientific Research		GLA	12.300 / 12.2010-1710-03	118,118	0
PORTLAND STATE UNIVERSITY					
Basic & Applied Scientific Research		GFE	12.300 / 12.K9702A-B	23,047	0
Princeton University					
Basic & Applied Scientific Research		GGB	12.300 / 12.00001604 Mod 3	33,559	0
QuesTek Innovations LLC					
R&D		GLA	12.PO NO. 05-197	448	0
STANFORD UNIVERSITY					
Basic & Applied Scientific Research		GFE	12.300 / 12.25176100-43564-B	25,364	0
UNIVERSITY OF MARYLAND COLLEGE PARK					
Basic & Applied Scientific Research		GFC	12.300 / 12.Z887104	249,103	0
University of Oklahoma					
Basic & Applied Scientific Research		GLA	12.300 / 12.2011-21	31,752	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				571,163	0
SUBTOTAL OFFICE OF NAVAL RESEARCH, DEPARTMENT OF THE NAVY				8,499,638	1,013,162
OFFICE OF THE CHIEF OF ENGINEERS, DEPARTMENT OF THE ARMY, DEPARTMENT OF DEFENSE					
DIRECT FROM:					
OFFICE OF THE CHIEF OF ENGINEERS, DEPARTMENT OF THE ARMY, DEPARTMENT OF DEFENSE					
Collaborative Research & Development		GFE	12.114	1,159,880	2,843,011
Collaborative Research & Development		GGB	12.114 / 12.W912HQ-05-C-0042 #05	2,513	7,444
R&D		GLA	12.W912HQ-08-C-0030	89,417	0
R&D		GLA	12.W912HQ-08-P-0055	5,174	0
R&D		GLA	12.W912HQ-08-P0035	21,315	0
R&D		GLA	12.W912HQ-09-C-0018	195,654	0
R&D		GLA	12.W912HQ-11-C-0052	55,927	0
R&D		GLA	12.W912HZ-08-C0057	87,574	0
R&D		GLA	12.W912HZ-10-2-0026	68,054	0
SUBTOTAL DIRECT FROM:				1,685,508	2,850,455
SUBTOTAL OFFICE OF THE CHIEF OF ENGINEERS, DEPARTMENT OF THE ARMY, DEPARTMENT OF DEFENSE				1,685,508	2,850,455
OFFICE OF THE SECRETARY OF DEFENSE, DEPARTMENT OF DEFENSE					
DIRECT FROM:					
OFFICE OF THE SECRETARY OF DEFENSE, DEPARTMENT OF DEFENSE					
Basic, Applied, & Advanced Research in Science and Engineering		GFB	12.630	985,058	151,107
Basic, Applied, & Advanced Research in Science and Engineering		GFC	12.630	1,412,950	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Basic, Applied, & Advanced Research in Science and Engineering		GGB	12.630 / 12.HM1582-08-1-0041 P000	130,196	0
Basic, Applied, & Advanced Research in Science and Engineering		GGB	12.630 / 12.W911NF-06-2-0015	189,587	0
Basic, Applied, & Advanced Research in Science and Engineering		GGB	12.630 / 12.W911NF-06-2-0015 Amd	304,392	0
Basic, Applied, & Advanced Research in Science and Engineering		GGB	12.630 / 12.W911NF-06-2-0015 Amd	1,021,114	75,000
Basic, Applied, & Advanced Research in Science and Engineering		GGB	12.630 / 12.W911NF-06-2-0015 Mod#	59,779	0
Basic, Applied, & Advanced Research in Science and Engineering		GGB	12.630 / 12.W911NF-06-2-0015, Amd	88,996	0
Basic, Applied, & Advanced Research in Science and Engineering		GLA	12.630 / 12.W912HZ-10-1-0006	41,185	0
Basic, Applied, & Advanced Research in Science and Engineering		GGB	12.630 / 12.W9132T-07-2-0012 P00	34,221	0
Basic, Applied, & Advanced Research in Science and Engineering		GGB	12.630 / 12.W9132T-09-2-0016 P000	8,452	0
Basic, Applied, & Advanced Research in Science and Engineering		GGB	12.630 / 12.W9132T-10-2-0012 mod	69,191	0
SUBTOTAL DIRECT FROM:				4,345,121	226,107
PASS-THROUGH PROGRAMS FROM:					
University of Arizona		GLA	12.630 / 12.PO Y-561923	48,105	0
Basic, Applied, & Advanced Research in Science and Engineering				48,105	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				48,105	0
SUBTOTAL OFFICE OF THE SECRETARY OF DEFENSE, DEPARTMENT OF DEFENSE				4,393,226	226,107
U.S. ARMY RESEARCH OFFICE, U.S. ARMY MATERIAL COMMAND					
DIRECT FROM:					
U.S. ARMY RESEARCH OFFICE, U.S. ARMY MATERIAL COMMAND					
Basic Scientific Research		GFB	12.431	2,079,269	284,408
Basic Scientific Research		GFC	12.431	319,066	222
Basic Scientific Research		GFE	12.431	80,145	0
Basic Scientific Research		GLA	12.431 / 12.W911NF-04-1-0169	(2,801)	0
Basic Scientific Research		GLA	12.431 / 12.W911NF-06-1-0350	4,852	0
Basic Scientific Research		GLA	12.431 / 12.W911NF-07-1-0134	52,000	0
Basic Scientific Research		GGB	12.431 / 12.W911NF-07-1-0211 AMD	8,291	0
Basic Scientific Research		GGB	12.431 / 12.W911NF-07-1-0329 P000	(2,500)	0
Basic Scientific Research		GLA	12.431 / 12.W911NF-07-1-0478	(15,908)	0
Basic Scientific Research		GLA	12.431 / 12.W911NF-09-1-0509	145,485	0
Basic Scientific Research		GGB	12.431 / 12.W911NF-09-1-0526 mod	1,106,999	235,458
Basic Scientific Research		GLA	12.431 / 12.W911NF-09-1-0528	111,975	0
Basic Scientific Research		GLA	12.431 / 12.W911NF-09-1-0533	18,461	0
Basic Scientific Research		GGB	12.431 / 12.W911NF-10-1-0117 P000	144,573	0
Basic Scientific Research		GLA	12.431 / 12.W911NF-10-1-0501	79,734	0
Basic Scientific Research		GLA	12.431 / 12.W911NF-10-1-0520	380,313	170,850
R&D		GLA	12.W15QKN-09-P-0363	867	0
SUBTOTAL DIRECT FROM:				4,510,821	690,938
PASS-THROUGH PROGRAMS FROM:					
ACADEMY OF APPLIED SCIENCES					
Basic Scientific Research		GFC	12.431 / 12.11-31 AND 11-32	1,623	0
Advanced Technology Institute		GLA	12.2010-399	110,948	0
R&D					
BOISE STATE UNIVERSITY					
Basic Scientific Research		GLA	12.431 / 12.693G106257-A	3,979	0
Brown University					
Basic Scientific Research		GGB	12.431 / 12.00000053 P.O. # P992	57,346	0
CREARE, INC.					
Basic Scientific Research		GFC	12.431 / 12. 57185	9,210	0
Carnegie Mellon University					
R&D		GLA	12.1130070-179180	(2,400)	0
Iowa State University					
Basic Scientific Research		GLA	12.431 / 12.421-20-18	40,619	0
Shaw Environmental					
R&D		GLA	12.PO286959/J.O.126656.0100	122,235	0
Sky Research					
R&D		GLA	12. 2106568	3,503	0
US Army ARDEC					
R&D		GLA	12.W15QKN-08-P-0528	(11,888)	0
University of New Mexico					
Basic Scientific Research		GGB	12.431 / 12.707617-87A5	11,029	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				346,204	0
SUBTOTAL U.S. ARMY RESEARCH OFFICE, U.S. ARMY MATERIAL COMMAND				4,857,025	690,938

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
SUBTOTAL DEPARTMENT OF DEFENSE				37,334,137	5,601,535
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DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					
OFFICE OF HEALTHY HOMES AND LEAD HAZARD CONTROL, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					
PASS-THROUGH PROGRAMS FROM:					
BOSTON MEDICAL CENTER					
Lead-Based Paint Hazard Control in Privately-Owned Housing		GFE	14.900 / 14.MALHH0163-07	5,132	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				5,132	0
SUBTOTAL OFFICE OF HEALTHY HOMES AND LEAD HAZARD CONTROL, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				5,132	0
SUBTOTAL DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				5,132	0
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DEPARTMENT OF THE INTERIOR					
BUREAU OF INDIAN AFFAIRS, DEPARTMENT OF THE INTERIOR					
DIRECT FROM:					
BUREAU OF INDIAN AFFAIRS, DEPARTMENT OF THE INTERIOR					
Bureau of Indian Affairs Facilities: Operations and Maintenance (C) -		GFB	15.048	288,096	0
R&D		GLA	15.CMK00000003	184,741	0
R&D		GLA	15.CMK16060016	149,169	0
SUBTOTAL DIRECT FROM:				622,006	0
SUBTOTAL BUREAU OF INDIAN AFFAIRS, DEPARTMENT OF THE INTERIOR				622,006	0
BUREAU OF LAND MANAGEMENT, DEPARTMENT OF THE INTERIOR					
DIRECT FROM:					
BUREAU OF LAND MANAGEMENT, DEPARTMENT OF THE INTERIOR					
R&D, BLM GIS Projects for Students		GZA	15.1422 CAA050009	12,443	0
Cultural Resource Management		GKA	15.224	7,182	0
Recreation Resource Management		GFB	15.225	(78)	0
Fish, Wildlife and Plant Conservation Resource Management		GFB	15.231	33,049	0
Fish, Wildlife and Plant Conservation Resource Management		GGB	15.231 / 15.KAA000011 L10AC20468	2,807	0
Fish, Wildlife and Plant Conservation Resource Management		GGB	15.231 / 15.L08AC13605 (KAA000011	44,082	0
Fish, Wildlife and Plant Conservation Resource Management		GGB	15.231 / 15.L08AC15444 0001, 0002	75,596	0
Fish, Wildlife and Plant Conservation Resource Management		GGB	15.231 / 15.L08AC15444 0003	15,394	0
Fish, Wildlife and Plant Conservation Resource Management		GGB	15.231 / 15.L09AC16050 Amend 3	19,614	0
Fish, Wildlife and Plant Conservation Resource Management		GGB	15.231 / 15.L09AC16051 Supplemen	30,022	0
Wildland Fire Research and Studies Program		GGB	15.232 / 15.09-JV-11221633-222	13,102	0
Wildland Fire Research and Studies Program		GGB	15.232 / 15.10-CR-11221633-254	27,815	0
Wildland Fire Research and Studies Program		GGB	15.232 / 15.10-JV-11330134-134	58,359	0
Forests and Woodlands Resource Management		GGB	15.233 / 15.KAA000011 L11AC20045	8,660	0
Environmental Quality and Protection Resource Management		GGB	15.236 / 15.ESA041010 1422 L09AC1	44,893	0
Challenge Cost Share		GKA	15.238	6,792	0
R&D		GGB	15.L08AC15444 0003	6,000	0
R&D		GGB	15.L10PX03506	10,004	0
SUBTOTAL DIRECT FROM:				415,736	0
PASS-THROUGH PROGRAMS FROM:					
Owl Mountain Project					
R&D: Krenmling District Owl Mountain Partnership		GKA	15.CK1895	50	0
SAIC-Science Applications International Corporation					
R&D		GGB	15.P010066005	429	0
The Nature Conservancy					
Fish, Wildlife and Plant Conservation Resource Management		GGB	15.231 / 15.2009-0037-005 TO #201	22,193	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				22,672	0
SUBTOTAL BUREAU OF LAND MANAGEMENT, DEPARTMENT OF THE INTERIOR				438,408	0
BUREAU OF RECLAMATION, DEPARTMENT OF THE INTERIOR					

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
DIRECT FROM:					
BUREAU OF RECLAMATION, DEPARTMENT OF THE INTERIOR					
R&D		GGB	15.08-FC-40-2811 CESU9-FG-8	67,474	0
R&D		GGB	15.09-FC-40-2858	138,296	0
R&D		GGB	15.09-FC-40-2859	91,599	0
R&D		GGB	15.09-FC-40-2860	79,186	0
R&D		GGB	15.09-FC-40-2861 Mod 002	22,287	0
R&D		GGB	15.09-FC-40-2863	17,110	0
R&D		GGB	15.09-FC-40-2863 Mod #003	78,729	0
R&D		GGB	15.09-FC-40-2873	57,529	0
R&D		GGB	15.09-FC-40-2900	31,103	0
R&D		GGB	15.09-FC-40-2906	38,633	0
Water Reclamation and Reuse Program		GLA	15.504 / 15.M06PC00004	975	0
WaterSMART (Sustaining and Manage America's Resources for Tomorrow)		GFB	15.507	32,804	0
WaterSMART (Sustaining and Manage America's Resources for Tomorrow)		GGB	15.507 / 15.R06AP60012	38,638	0
WaterSMART (Sustaining and Manage America's Resources for Tomorrow)		GGB	15.507 / 15.R10AC80308	35,797	0
Upper Colorado and San Juan River Basins Endangered Fish Recovery Programs		GGB	15.529 / 15.09-FG-40-2860 Mod #00	163,746	0
Upper Colorado and San Juan River Basins Endangered Fish Recovery Programs		GGB	15.529 / 15.09-FG-40-2864	44,737	0
Upper Colorado and San Juan River Basins Endangered Fish Recovery Programs		GGB	15.529 / 15.9-FG-81-0143 09-FC-40	57,400	0
Upper Colorado and San Juan River Basins Endangered Fish Recovery Programs		GGB	15.529 / 15.R09AP40010	42,197	0
Water Conservation Field Services Program (WCFSP)		GGB	15.530 / 15.R09AP60007 Mod 2	28,008	0
Water Conservation Field Services Program (WCFSP)		GGB	15.530 / 15.R09AP62419	14,005	0
Water Conservation Field Services Program (WCFSP)		GGB	15.530 / 15.R10AP40029	15,751	0
ARRA-R&D		GFE	15.934	87,922	0
R&D		GGB	15.R06AP60013, Mod 005	26,049	0
SUBTOTAL DIRECT FROM:				1,209,975	0
PASS-THROUGH PROGRAMS FROM:					
Central State University					
Water Reclamation and Reuse Program		GGB	15.504 / 15.04-FC-81-1041 #3	1,989	0
Northern Colorado Water Conservancy Dist					
Water Conservation Field Services Program (WCFSP)		GGB	15.530	13,107	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				15,096	0
SUBTOTAL BUREAU OF RECLAMATION, DEPARTMENT OF THE INTERIOR				1,225,071	0
DEPARTMENT OF THE INTERIOR					
DIRECT FROM:					
DEPARTMENT OF THE INTERIOR					
Unclassified Grants and Contracts		GFB	15.000	1,176,689	48,811
Unclassified Grants and Contracts		GFE	15.000	46,727	0
R&D		GGB	15.07FG602246/R07AP60005	9,810	0
R&D		GGB	15.H2370094000/J2360104015	392,874	0
R&D		GGB	15.J1242110006 H1200090004	4,111	0
SUBTOTAL DIRECT FROM:				1,630,211	48,811
PASS-THROUGH PROGRAMS FROM:					
KACYRA FAMILY FOUNDATION					
Unclassified Grants and Contracts		GFE	15.000 / 15.AWD102679	10,145	0
New Mexico Interstate Stream Commission					
R&D		GGB	15.2008-RGB-02 Amend #2	80,368	0
University of Southern California					
R&D		GGB	15.PO Number142316 mod 3	88,840	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				179,353	0
SUBTOTAL DEPARTMENT OF THE INTERIOR				1,809,564	48,811
GEOLOGICAL SURVEY, DEPARTMENT OF THE INTERIOR					
DIRECT FROM:					
GEOLOGICAL SURVEY, DEPARTMENT OF THE INTERIOR					
Assistance to State Water Resources Research Institutes		GGB	15.805 / 15.06HQGR0075 Mod 6	72,373	0
Assistance to State Water Resources Research Institutes		GGB	15.805 / 15.06HQGR0075 mod 6	33,537	22,724
Assistance to State Water Resources Research Institutes		GGB	15.805 / 15.G09AP00143	0	(2,986)
Earthquake Hazards Reduction Program		GFB	15.807	105,943	0
U.S. Geological Survey: Research & Data Acquisition		GFB	15.808	685,406	30,300
U.S. Geological Survey: Research & Data Acquisition		GFE	15.808	33,066	0
U.S. Geological Survey: Research & Data Acquisition		GGB	15.808 / 15.04CRAG0004 4004CS0020	53,289	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
U.S. Geological Survey: Research & Data Acquisition		GGB	15.808 / 15.04CRAG0004 4004CS0023	42,552	0
U.S. Geological Survey: Research & Data Acquisition		GGB	15.808 / 15.04CRAG0004 4004CS0026	25,426	0
U.S. Geological Survey: Research & Data Acquisition		GGB	15.808 / 15.04CRAG0004 4004CS0027	11,444	0
U.S. Geological Survey: Research & Data Acquisition		GGB	15.808 / 15.04CRAG0004/4004CS0028	8,278	0
U.S. Geological Survey: Research & Data Acquisition		GGB	15.808 / 15.04HQAC0121 C09AC00230	14,785	0
U.S. Geological Survey: Research & Data Acquisition		GGB	15.808 / 15.04HQAC0121 C04AC00026	24,005	0
U.S. Geological Survey: Research & Data Acquisition		GLA	15.808 / 15.08CRAG0019	5,276	0
U.S. Geological Survey: Research & Data Acquisition		GGB	15.808 / 15.1434-HQ-97-RU-01552 R	46,275	0
U.S. Geological Survey: Research & Data Acquisition		GGB	15.808 / 15.4004CS0029 / 04CRAG00	5,802	0
U.S. Geological Survey: Research & Data Acquisition		GGB	15.808 / 15.09AC00078 G09AC00237	27,249	0
U.S. Geological Survey: Research & Data Acquisition		GGB	15.808 / 15.09AC00078 G09AC00294	147,366	0
U.S. Geological Survey: Research & Data Acquisition		GGB	15.808 / 15.09AC00078 G09AC00425	60,411	0
U.S. Geological Survey: Research & Data Acquisition		GGB	15.808 / 15.09AC00078 G09AC00433	145,074	0
U.S. Geological Survey: Research & Data Acquisition		GGB	15.808 / 15.09AC00078 G10AC00068	56,472	0
U.S. Geological Survey: Research & Data Acquisition		GGB	15.808 / 15.09AC00078 G10AC00102	8,913	0
U.S. Geological Survey: Research & Data Acquisition		GGB	15.808 / 15.09AC00078 G10AC00431	22,899	0
U.S. Geological Survey: Research & Data Acquisition		GGB	15.808 / 15.09AC00078 G10AC00437	43,280	0
U.S. Geological Survey: Research & Data Acquisition		GGB	15.808 / 15.09AC00078 G10AC00480	47,011	0
U.S. Geological Survey: Research & Data Acquisition		GGB	15.808 / 15.09AC00078 G10AC00671	58,625	0
U.S. Geological Survey: Research & Data Acquisition		GGB	15.808 / 15.09AC00078 G10AC00684	5,850	0
U.S. Geological Survey: Research & Data Acquisition		GGB	15.808 / 15.09AC00078 G11AC20018	8,610	0
U.S. Geological Survey: Research & Data Acquisition		GGB	15.808 / 15.09AC00084	12,153	0
U.S. Geological Survey: Research & Data Acquisition		GLA	15.808 / 15.09AC00085	33,469	0
U.S. Geological Survey: Research & Data Acquisition		GGB	15.808 / 15.09AC00392 amend 0001	30,208	0
U.S. Geological Survey: Research & Data Acquisition		GGB	15.808 / 15.09AC00426/09-8327-00	13,745	0
U.S. Geological Survey: Research & Data Acquisition		GGB	15.808 / 15.09AC00463	58,240	0
U.S. Geological Survey: Research & Data Acquisition		GGB	15.808 / 15.10AC00399	2,605	0
U.S. Geological Survey: Research & Data Acquisition		GGB	15.808 / 15.10AC00400	33,034	0
U.S. Geological Survey: Research & Data Acquisition		GGB	15.808 / 15.10AC00492 supp 2	93,462	0
U.S. Geological Survey: Research & Data Acquisition		GGB	15.808 / 15.10AC00504	8,012	0
U.S. Geological Survey: Research & Data Acquisition		GGB	15.808 / 15.10AC00585	23,803	0
U.S. Geological Survey: Research & Data Acquisition		GGB	15.808 / 15.H2370094000 J23501030	26,570	0
U.S. Geological Survey: Research & Data Acquisition		GGB	15.808 / 15.11526105315 CSURM-208	17,052	0
SUBTOTAL DIRECT FROM:				2,151,570	50,038
SUBTOTAL GEOLOGICAL SURVEY, DEPARTMENT OF THE INTERIOR				2,151,570	50,038
MINERALS MANAGEMENT, DEPARTMENT OF THE INTERIOR					
DIRECT FROM:					
MINERALS MANAGEMENT, DEPARTMENT OF THE INTERIOR					
R&D		GLA	15.M08PX20245	1,105	0
R&D		GLA	15.M10PC00060	83,481	0
SUBTOTAL DIRECT FROM:				84,586	0
SUBTOTAL MINERALS MANAGEMENT, DEPARTMENT OF THE INTERIOR				84,586	0
NATIONAL PARK SERVICE, DEPARTMENT OF THE INTERIOR					
DIRECT FROM:					
NATIONAL PARK SERVICE, DEPARTMENT OF THE INTERIOR					
Historic Preservation Fund Grants-In-Aid		GFB	15.904	7,883	0
National Historic Landmark		GFE	15.912	(2,616)	0
National Register of Historic Places		GFE	15.914	2,462	0
Technical Preservation Services		GGB	15.915 / 15.CAH1200090004 J821909	15,175	0
Technical Preservation Services		GGB	15.915 / 15.H1200090004 J1242100	264	0
Technical Preservation Services		GGB	15.915 / 15.H1200090004/J12420903	128,746	0
Technical Preservation Services		GGB	15.915 / 15.H1200090004/J12421003	6,460	0
Technical Preservation Services		GGB	15.915 / 15.H2370094000 J23700925	23,259	0
Technical Preservation Services		GGB	15.915 / 15.H2370094000 J238010	20,316	0
Technical Preservation Services		GGB	15.915 / 15.H2370094000 J2350097	541,700	0
Technical Preservation Services		GGB	15.915 / 15.H2370094000 J2350108	134,265	0
Technical Preservation Services		GGB	15.915 / 15.H2370094000 J2350117	424,766	0
Technical Preservation Services		GGB	15.915 / 15.H2370094000 J2380091	11,599	0
Technical Preservation Services		GGB	15.915 / 15.H2370094000 J2390100	203,525	0
Technical Preservation Services		GGB	15.915 / 15.H2370094000 J23800925	133,619	0
Technical Preservation Services		GGB	15.915 / 15.H2370094000 J23801100	63,468	0
Outdoor Recreation Acquisition, Development and Planning		GGB	15.916 / 15.H2370094000 J238011	6,703	0
Outdoor Recreation Acquisition, Development and Planning		GGB	15.916 / 15.H2370094000/J23800910	10,052	0
Rivers, Trails, & Conservation Assistance		GFB	15.921	15,975	0
National Center for Preservation Technology and Training		GFB	15.923	14,945	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
National Center for Preservation Technology and Training		GGB	15.923 / 15.H2370094000/J23801060	44,951	0
Save America's Treasures		GFE	15.929	18,357	0
R&D		GGB	15.H1200040001 J1526085488	270	0
R&D		GGB	15.H1200040001 J7350060006	222	0
R&D		GGB	15.H1200040001 CSU-34/29/21	768	0
R&D		GGB	15.H1200040001 CSURM-102	50,251	0
R&D		GGB	15.H1200040001 CSURM-106	10,783	0
R&D		GGB	15.H1200040001 CSURM-115/73	9,828	0
R&D		GGB	15.H1200040001 CSURM-129	1,845	0
R&D		GGB	15.H1200040001 CSURM-133/88	28,530	0
R&D		GGB	15.H1200040001 CSURM-139	2,655	0
R&D		GGB	15.H1200040001 CSURM-141	22,660	0
R&D		GGB	15.H1200040001 CSURM-147	(28)	0
R&D		GGB	15.H1200040001 CSURM-81	5,103	0
R&D		GGB	15.H1200040001 CSURM-90	2,260	0
R&D		GGB	15.H1200040001 J1242050063	8,271	0
R&D		GGB	15.H1200040001 J1242077014	381	0
R&D		GGB	15.H1200040001 J1300080093	7,414	0
R&D		GGB	15.H1200040001 J1526085423	1,579	0
R&D		GGB	15.H1200040001 J1526085504	1,744	0
R&D		GGB	15.H1200040001 J1526095185	25,213	0
R&D		GGB	15.H1200040001 J2011070800	21,773	221
R&D		GGB	15.H1200040001 J21180700126	2,713	0
R&D		GGB	15.H1200040001 J2119080116	59,215	0
R&D		GGB	15.H1200040001 J2380091003	13,884	0
R&D		GGB	15.H1200040001 J8558050816	8,943	0
R&D		GGB	15.H1200040001 TO J21140600	110,018	0
R&D		GGB	15.H1200040002 CSUCP-105	(1,018)	0
R&D		GGB	15.H1200040002 CSUCP-126	16,718	0
R&D		GGB	15.H1200040002 CSUCP-130/12	71,235	0
R&D		GGB	15.H1200040002 J7390082001	2,834	0
R&D		GGB	15.H120004001/J1242060300	35,415	0
R&D		GGB	15.H1200090004	4,282	0
R&D		GGB	15.H1200090004 J1380109301	6,455	0
R&D		GGB	15.H1200090004 J2114090012	73,710	0
R&D		GGB	15.H1200090004 CSURM-151	5,975	0
R&D		GGB	15.H1200090004 CSURM-154	2,633	0
R&D		GGB	15.H1200090004 CSURM-156	19,680	0
R&D		GGB	15.H1200090004 CSURM-157	69	0
R&D		GGB	15.H1200090004 CSURM-160	2,335	0
R&D		GGB	15.H1200090004 CSURM-161	28,995	0
R&D		GGB	15.H1200090004 CSURM-168	16,290	0
R&D		GGB	15.H1200090004 CSURM-183	5,000	0
R&D		GGB	15.H1200090004 CSURM-188	3,402	0
R&D		GGB	15.H1200090004 CSURM-203	9,350	0
R&D		GGB	15.H1200090004 CSURM-212	3,665	0
R&D		GGB	15.H1200090004 J1242090059	12,000	0
R&D		GGB	15.H1200090004 J1242110004	2,039	0
R&D		GGB	15.H1200090004 J1242110009	3,059	0
R&D		GGB	15.H1200090004 J1264100043	8,991	0
R&D		GGB	15.H1200090004 J1460095405	28,857	0
R&D		GGB	15.H1200090004 J1465100304	8,608	0
R&D		GGB	15.H1200090004 J1526095208	(133)	32,000
R&D		GGB	15.H1200090004 J1526095451	18,129	0
R&D		GGB	15.H1200090004 J1526105125	30,908	0
R&D		GGB	15.H1200090004 J1526105244	7,055	0
R&D		GGB	15.H1200090004 J1580090401	435	0
R&D		GGB	15.H1200090004 J1580100324	21,729	0
R&D		GGB	15.H1200090004 J1580100368	17,076	0
R&D		GGB	15.H1200090004 J2118100009	11,842	0
R&D		GGB	15.H1200090004 J2119090015	1,357	0
R&D		GGB	15.H1200090004 J2119090019	4,928	0
R&D		GGB	15.H1200090004 J2119100113	3,230	0
R&D		GGB	15.H1200090004 J2119100114	692	0
R&D		GGB	15.H1200090004 J2146107009	10,525	0
R&D		GGB	15.H1200090004 J8400100098	1,747	0
R&D		GGB	15.H1200090004 J8558090621	15,181	0
R&D		GGB	15.H1200090004 J9836100068	23,942	1,766
R&D		GGB	15.H1200090004 P11AT00215 R	3,538	0
R&D		GGB	15.H1200090004 P11AT00237 R	3,709	0
R&D		GGB	15.H1200090004/CSURM-191	15,954	0
R&D		GGB	15.H1200090005 J1496110022	9,499	0
R&D		GGB	15.H1200090005 J7390090012	39,486	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
R&D		GGB	15.H1200090005 J9560100062	131,337	0
R&D		GGB	15.H1200040001 J8750000521 R	2,933	0
R&D		GGB	15.H2370094000 J2350107303	342,448	0
R&D		GGB	15.H2370094000 - J236009707	32,060	0
R&D		GGB	15.H2370094000 J 2340 09 00	15,955	0
R&D		GGB	15.H2370094000 J005010002	71,179	0
R&D		GGB	15.H2370094000 J2340090051	64,465	0
R&D		GGB	15.H2370094000 J2340090059	26,489	0
R&D		GGB	15.H2370094000 J2340100021	62,132	0
R&D		GGB	15.H2370094000 J2340100034	49,428	0
R&D		GGB	15.H2370094000 J2340100054	1,966	0
R&D		GGB	15.H2370094000 J2340110001	82,024	0
R&D		GGB	15.H2370094000 J2350098602	55,666	0
R&D		GGB	15.H2370094000 J2360103009	521,246	0
R&D		GGB	15.H2370094000 J2360114001	250,611	0
R&D		GGB	15.H2370094000 J2370101023	17,247	0
R&D		GGB	15.H2370094000 J2370102085	38,713	0
R&D		GGB	15.H2370094000 J2380103523	21,350	0
R&D		GGB	15.H2370094000 J2380104502	16,444	0
R&D		GGB	15.H2370094000 J2390090167	16,476	0
R&D		GGB	15.H2370094000 J2390090181	63,483	0
R&D		GGB	15.H2370094000 J2390100113	896	0
R&D		GGB	15.H2370094000 J2390100147	50,224	0
R&D		GGB	15.H2370094000 J2390100148	27,558	0
R&D		GGB	15.H2370094000 P11AT00009	711	0
R&D		GGB	15.H2370094000 TOWJ23400900	9,775	0
R&D		GGB	15.H2370094000/ J2551095201	92,609	0
R&D		GGB	15.H2370094001 J2390090188	52,157	28,548
R&D		GGB	15.H2380040001 J2380081027	41,572	0
R&D		GGB	15.H2380040001 J2340050039	30,149	0
R&D		GGB	15.H2380040001 J2340070052	63,075	0
R&D		GGB	15.H2380040001 J2340070056	29,833	0
R&D		GGB	15.H2380040001 J2340080057	4,592	0
R&D		GGB	15.H2380040001 J2350086191	(13)	0
R&D		GGB	15.H2380040001 J2370062523	1,157	0
R&D		GGB	15.H2380040001 J2380081023	12,906	0
R&D		GGB	15.H2380040001 T.O. J2380060	37,463	0
R&D		GGB	15.H2380040001 TO J23400080	328	0
R&D		GGB	15.H2380040001/J2380070206	3,930	0
R&D		GGB	15.H2380040001/J2390080006	(18)	0
R&D		GGB	15.H2380040002 J2485050105	731	0
R&D: Forest Canyon Pass		GKA	15.J1242077024 UNC-05	2,195	0
R&D		GGB	15.J1242090046 CSURM-178	11,400	0
R&D		GGB	15.J1310080018 H1200040001	912	0
R&D		GGB	15.J1437100044 CSURM-197	19,299	0
R&D		GGB	15.J1526085240 CSURM-112 mo	8,508	0
R&D		GGB	15.J1526085383 H1200040001	740	0
R&D		GGB	15.J1526105038/CSURM-184	230	0
R&D		GGB	15.J1586100010 CSURM-189 am	10,349	0
R&D		GGB	15.J1586100013/CSURM-194	6,122	0
R&D		GGB	15.J1596080299 CSUCP-128	673	0
R&D		GGB	15.J2340070064	469	0
R&D		GGB	15.J2350093004 amend 0002	355,284	0
R&D		GGB	15.J7500100013 R7500100013	42,262	0
R&D		GGB	15.Task Agreement J23500861	28,683	0
R&D		GGB	15.Task J1378050007 CSUCP-1	125	0
R&D: Sacred Landscapes of RMNP		GKA	15.UNC-10	5,451	0
R&D: Ethnographic Overview of CO National Monument, Phase III		GKA	15.UNC-7	5	0
R&D: Volcanic Sources of the Florissant Formation		GKA	15.UNC-9	925	0
R&D		GGB	15.task J1404084238 CSUCP-1	52	0
SUBTOTAL DIRECT FROM:				5,670,548	62,535
PASS-THROUGH PROGRAMS FROM:					
Indiana University					
Outdoor Recreation Acquisition, Development and Planning		GGB	15.916 / 15.BL-4346775-CSU PO #90	5,000	0
Owl Mountain Project		GKA	15.Check #1632	842	0
R&D: Northpark Cultural Lnds Owl					
University of Vermont					
National Center for Preservation Technology and Training		GLA	15.923 / 15.20118 INITIAL 2006	(701)	0
Yellowstone Park Foundation					
R&D		GGB	15.09052704	15,510	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				20,651	0
SUBTOTAL NATIONAL PARK SERVICE, DEPARTMENT OF THE INTERIOR				5,691,199	62,535
U.S. FISH AND WILDLIFE SERVICE, DEPARTMENT OF THE INTERIOR					
DIRECT FROM:					
U.S. FISH AND WILDLIFE SERVICE, DEPARTMENT OF THE INTERIOR					
R&D		GGB	15.601819J307	186,322	0
R&D		GGB	15.601819J307 Mod 0002	32,060	0
Fish and Wildlife Management Assistance		GGB	15.608 / 15.601816G434	5,952	0
Fish and Wildlife Management Assistance		GGB	15.608 / 15.601819J307	15,392	0
Fish and Wildlife Management Assistance		GLA	15.608 / 15.60181AG406	27,723	0
Fish and Wildlife Management Assistance		GGB	15.608 / 15.982108J111	16,146	0
Rhinoceros and Tiger Conservation Fund		GGB	15.619 / 15.96200-10-G138	33,478	0
Partners for Fish and Wildlife		GLA	15.631 / 15.70181AG015	222	0
Neotropical Migratory Bird Conservation		GFE	15.635	5,288	0
Service Training and Technical Assistance (Generic Training)		GGB	15.649 / 15.60181AJ402,98210-A-T-	9,980	0
Research Grants (Generic)		GGB	15.650 / 15.60181AJ500	30,159	0
National Outreach and Communication Program		GGB	15.653 / 15.H 2370094000 J2551095	65,417	0
National Outreach and Communication Program		GGB	15.653 / 15.H2370094000 J2380101	10,977	0
National Outreach and Communication Program		GGB	15.653 / 15.H2370094000 J2390090	277,028	0
Migratory Bird Monitoring, Assessment and Conservation		GGB	15.655 / 15.60181AJ503	9,163	0
SUBTOTAL DIRECT FROM:				725,307	0
PASS-THROUGH PROGRAMS FROM:					
Denver Botanic Gardens					
Research Grants (Generic)		GKA	15.650 / 15. 10012	9,713	0
Western Assoc. of Fish & Wildlife Agency					
MultiState Conservation Grant Program		GGB	15.628	161,111	0
Wyoming Game & Fish Department					
R&D		GGB	15.000757	77,898	0
State Wildlife Grants		GGB	15.634 / 15.000587	30,907	0
State Wildlife Grants		GGB	15.634 / 15.000951 Addendum No.2	80,306	7,264
Yellowstone Ecological Research Center					
Research Grants (Generic)		GGB	15.650	62,087	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				422,022	7,264
SUBTOTAL U.S. FISH AND WILDLIFE SERVICE, DEPARTMENT OF THE INTERIOR				1,147,329	7,264
U.S. GEOLOGICAL SURVEY, U.S. DEPARTMENT OF THE INTERIOR					
DIRECT FROM:					
U.S. GEOLOGICAL SURVEY, U.S. DEPARTMENT OF THE INTERIOR					
National Cooperative Geologic Mapping Program		GLA	15.810 / 15.G09AC00132	9,532	0
Gap Analysis Program		GGB	15.811 / 15.G10AC00712	13,955	0
Cooperative Research Units Program		GGB	15.812 / 15.1434-HQ-97-RU-01552 R	67,239	0
Cooperative Research Units Program		GGB	15.812 / 15.G10AC00060	55,481	0
Cooperative Research Units Program		GGB	15.812 / 15.G10AC00137	21,060	0
Cooperative Research Units Program		GGB	15.812 / 15.G10AC00300	8,277	0
Cooperative Research Units Program		GGB	15.812 / 15.G10AC00656	32,694	0
Cooperative Research Units Program		GGB	15.812 / 15.G10AC00663	99,757	0
Cooperative Research Units Program		GGB	15.812 / 15.G11AC20022	15,271	0
Minerals Resources External Research Program		GLA	15.816 / 15.G10AP00055	27,022	0
R&D		GGB	15.W26HM493209491	6,925	0
SUBTOTAL DIRECT FROM:				357,213	0
PASS-THROUGH PROGRAMS FROM:					
AmericaView					
National Land Remote Sensing_Education Outreach and Research		GGB	15.815 / 15.AV08-C001	18,812	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				18,812	0
SUBTOTAL U.S. GEOLOGICAL SURVEY, U.S. DEPARTMENT OF THE INTERIOR				376,025	0
SUBTOTAL DEPARTMENT OF THE INTERIOR				13,545,758	168,648

DEPARTMENT OF JUSTICE

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

NONCASH
INDICATOR

STATE¹
AGENCY

CFDA / OTHER ID NUMBER

DIRECT
EXPENDITURES

PASSED TO
SUBRECIPIENTS

DEPARTMENT OF JUSTICE

DIRECT FROM:

DEPARTMENT OF JUSTICE

Unclassified Grants and Contracts

Unclassified Grants and Contracts

GFB 16.000

GFE 16.000

165,162 75,783

241,498 0

SUBTOTAL DIRECT FROM:

406,660 75,783

SUBTOTAL DEPARTMENT OF JUSTICE

406,660 75,783

OFFICE OF JUSTICE PROGRAMS, VIOLENCE AGAINST WOMEN OFFICE, DEPARTMENT OF JUSTICE

DIRECT FROM:

OFFICE OF JUSTICE PROGRAMS, VIOLENCE AGAINST WOMEN OFFICE, DEPARTMENT OF JUSTICE

Grants to Reduce Domestic Violence, Dating Violence, Sexual Assault, and Stalking on Campus

Grants to Reduce Domestic Violence, Dating Violence, Sexual Assault, and Stalking on Campus

GFC 16.525

GFE 16.525

41,546 0

290,570 18,488

SUBTOTAL DIRECT FROM:

332,116 18,488

SUBTOTAL OFFICE OF JUSTICE PROGRAMS, VIOLENCE AGAINST WOMEN OFFICE, DEPARTMENT OF JUSTICE

332,116 18,488

OFFICE OF JUVENILE JUSTICE AND DELINQUENCY PREVENTION, DEPARTMENT OF JUSTICE

DIRECT FROM:

OFFICE OF JUVENILE JUSTICE AND DELINQUENCY PREVENTION, DEPARTMENT OF JUSTICE

Part E -Developing, Testing and Demonstrating Promising New Programs

Part D - Research, Evaluation, Technical Assistance and Training

GFB 16.541

GFE 16.542

402,198 0

23,162 4,350

SUBTOTAL DIRECT FROM:

425,360 4,350

SUBTOTAL OFFICE OF JUVENILE JUSTICE AND DELINQUENCY PREVENTION, DEPARTMENT OF JUSTICE

425,360 4,350

SUBTOTAL DEPARTMENT OF JUSTICE

1,164,136 98,621

DEPARTMENT OF LABOR

BUREAU OF LABOR STATISTICS, DEPARTMENT OF LABOR

DIRECT FROM:

BUREAU OF LABOR STATISTICS, DEPARTMENT OF LABOR

Labor Force Statistics

GFE 17.002

1,436,251 65,508

SUBTOTAL DIRECT FROM:

1,436,251 65,508

SUBTOTAL BUREAU OF LABOR STATISTICS, DEPARTMENT OF LABOR

1,436,251 65,508

EMPLOYMENT AND TRAINING ADMINISTRATION, DEPARTMENT OF LABOR

PASS-THROUGH PROGRAMS FROM:

METRO DENVER ECONOMIC DEVELOPMENT CORPOR

WIA Pilots, Demonstrations, and Research Projects

GFE 17.261 / 17.WIRED

(10,187) 0

SUBTOTAL PASS-THROUGH PROGRAMS FROM:

(10,187) 0

SUBTOTAL EMPLOYMENT AND TRAINING ADMINISTRATION, DEPARTMENT OF LABOR

(10,187) 0

MINE SAFETY AND HEALTH ADMINISTRATION, DEPARTMENT OF LABOR

DIRECT FROM:

MINE SAFETY AND HEALTH ADMINISTRATION, DEPARTMENT OF LABOR

Mine Health & Safety Education & Training

Brookwood-Sago Grant

GLA 17.602 / 17.BS-19449-09-60-R-8

GLA 17.603 / 17.BS-21021-10-55-R-8

52,390 0

44,446 0

SUBTOTAL DIRECT FROM:

96,836 0

SUBTOTAL MINE SAFETY AND HEALTH ADMINISTRATION, DEPARTMENT OF LABOR

96,836 0

OCCUPATIONAL SAFETY AND HEALTH ADMINISTRATION, DEPARTMENT OF LABOR

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY					
MAJOR SUBDIVISION OF FEDERAL AGENCY					
SOURCE TYPE (DIRECT OR PASS-THROUGH)					
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)					
PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
DIRECT FROM:					
OCCUPATIONAL SAFETY AND HEALTH ADMINISTRATION, DEPARTMENT OF LABOR					
Consultation Agreements		GGB	17.504 / 17.CS-20896-CS1	25,823	0
SUBTOTAL DIRECT FROM:				25,823	0
SUBTOTAL OCCUPATIONAL SAFETY AND HEALTH ADMINISTRATION, DEPARTMENT OF LABOR				25,823	0
SUBTOTAL DEPARTMENT OF LABOR				1,548,723	65,508

DEPARTMENT OF STATE					
DEPARTMENT OF STATE					
DIRECT FROM:					
DEPARTMENT OF STATE					
R&D		GGB	19.688-A-00-10-00131-00	11,971	0
R&D		GGB	19.EEM-A-00-10-00001	997,715	142,963
SUBTOTAL DIRECT FROM:				1,009,686	142,963
PASS-THROUGH PROGRAMS FROM:					
IRRI-Intl Rice Research Institute					
R&D		GGB	19.DRPC2011-42	361	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				361	0
SUBTOTAL DEPARTMENT OF STATE				1,010,047	142,963
SUBTOTAL DEPARTMENT OF STATE				1,010,047	142,963

DEPARTMENT OF TRANSPORTATION					
DEPARTMENT OF TRANSPORTATION					
DIRECT FROM:					
DEPARTMENT OF TRANSPORTATION					
R&D		GLA	20.DTFH61-07-H-00036	112,502	0
R&D		GLA	20.DTPH56-07-T-000009	7,186	35,000
R&D		GLA	20.DTPH56-08-T-000014	66,763	2,250
SUBTOTAL DIRECT FROM:				186,451	37,250
PASS-THROUGH PROGRAMS FROM:					
LSC Transportation Consultants Inc.					
R&D		GGB	20.TCRP Project H-38	41,212	0
National Academy of Sciences					
R&D		GLA	20.HR 21-09	(2,088)	0
R&D		GLA	20.NCHRP-145	19,297	0
R&D		GGB	20.SHRP C-21(A)	27,374	0
North Dakota State University					
Research Grants		GGB	20.762 / 20.DTRT07-G-0008 #3	88,266	0
R&D		GGB	20.DTRT07-G-0008	3,875	0
R&D		GGB	20.DTRT07-G-008	(4)	0
Oklahoma State University					
Biobased Transportation Research		GGB	20.761 / 20.AB-5-61770.2.CSU1 Lar	20,219	8,454
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				198,151	8,454
SUBTOTAL DEPARTMENT OF TRANSPORTATION				384,602	45,704
FEDERAL AVIATION ADMINISTRATION, DEPARTMENT OF TRANSPORTATION					
DIRECT FROM:					
FEDERAL AVIATION ADMINISTRATION, DEPARTMENT OF TRANSPORTATION					
Aviation Research Grants		GFB	20.108	145,689	35,050
Air Transportation Centers of Excellence		GFB	20.109	23,851	0
SUBTOTAL DIRECT FROM:				169,540	35,050

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY					
MAJOR SUBDIVISION OF FEDERAL AGENCY					
SOURCE TYPE (DIRECT OR PASS-THROUGH)					
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)					
PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
SUBTOTAL FEDERAL AVIATION ADMINISTRATION, DEPARTMENT OF TRANSPORTATION				169,540	35,050
FEDERAL HIGHWAY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION					
DIRECT FROM:					
FEDERAL HIGHWAY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION					
Highway Research and Development Program		GGB	20.200 / 20.DTFH61-09-H-00004	164,211	0
Highway Research and Development Program		GGB	20.200 / 20.DTFH61-09-H-00004 Ame	247,410	0
Highway Training and Education		GFB	20.215	1,500	0
Highway Training and Education		GFE	20.215	11,099	0
SUBTOTAL DIRECT FROM:				424,220	0
PASS-THROUGH PROGRAMS FROM:					
North Dakota State University					
Highway Research and Development Program		GGB	20.200 / 20.MPC Year 23	81,836	0
Highway Research and Development Program		GGB	20.200 / 20.Year 23	44,424	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				126,260	0
SUBTOTAL FEDERAL HIGHWAY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION				550,480	0
SUBTOTAL DEPARTMENT OF TRANSPORTATION				1,104,622	80,754

OFFICE OF PERSONNEL MANAGEMENT					
OFFICE OF PERSONNEL MANAGEMENT					
DIRECT FROM:					
OFFICE OF PERSONNEL MANAGEMENT					
Federal Civil Service Employment		GFE	27.001	77,268	0
Intergovernmental Personnel Act (IPA) Mobility Program		GFE	27.011	2,050,880	0
SUBTOTAL DIRECT FROM:				2,128,148	0
SUBTOTAL OFFICE OF PERSONNEL MANAGEMENT				2,128,148	0
SUBTOTAL OFFICE OF PERSONNEL MANAGEMENT				2,128,148	0

FEDERAL COMMUNICATIONS COMMISSION					
FEDERAL COMMUNICATIONS COMMISSION					
DIRECT FROM:					
FEDERAL COMMUNICATIONS COMMISSION					
Communications Information and Assistance and Investigation of Complaints		GFB	32.001	187,412	0
SUBTOTAL DIRECT FROM:				187,412	0
SUBTOTAL FEDERAL COMMUNICATIONS COMMISSION				187,412	0
SUBTOTAL FEDERAL COMMUNICATIONS COMMISSION				187,412	0

LIBRARY OF CONGRESS					
LIBRARY OF CONGRESS					
DIRECT FROM:					
LIBRARY OF CONGRESS					
Books for the Blind and Physically Handicapped		GFB	42.001	81,830	0
Government Publications Sales and Distribution		GFB	42.002	158,834	0
Distribution of Library of Congress Cataloging		GFB	42.003	1,716,782	47,155
SUBTOTAL DIRECT FROM:				1,957,446	47,155
SUBTOTAL LIBRARY OF CONGRESS				1,957,446	47,155

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
SUBTOTAL LIBRARY OF CONGRESS				1,957,446	47,155
<hr/>					
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION					
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION					
DIRECT FROM:					
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION					
R&D		GLA	43. 2107131	4,000	0
Science		GFB	43.001	1,247,151	0
Science		GFC	43.001	142,993	0
Science		GFE	43.001	240,238	0
Science		GGB	43.001 / 43.NNX08AV21G Amend 2	105,118	0
Science		GGB	43.001 / 43.NNX09AD56G #2	230,671	0
Science		GGB	43.001 / 43.NNX09AO39H	31,318	0
Science		GGB	43.001 / 43.NNX09AT54G	33,965	0
Science		GGB	43.001 / 43.NNX09AV98G	24,990	0
Science		GGB	43.001 / 43.NNX10AG74G Amd 1	96,073	0
Science		GGB	43.001 / 43.NNX10AG82G	147,880	0
Science		GGB	43.001 / 43.NNX10AG88G Supp 2	217,672	0
Science		GGB	43.001 / 43.NNX10AG92G Mod 01	68,522	0
Science		GGB	43.001 / 43.NNX10AI32G	60,415	0
Science		GGB	43.001 / 43.NNX10AJ11G Amd 1	23,070	0
Science		GGB	43.001 / 43.NNX10AM19G Amend 1	26,332	0
Science		GGB	43.001 / 43.NNX11AD03G	27,686	0
Science		GGB	43.001 / 43.NNX11AF06G	10,264	0
Science		GGB	43.001 / 43.NNX11AG18G	7,160	0
Science		GGB	43.001 / 43.NNX11AH05G	2,724	0
ARRA R&D		GFB	43.002	11,858,789	329,168
Aeronautics		GFB	43.002	56,488,864	6,146,112
Aeronautics		GFE	43.002	(186)	0
Aeronautics		GGB	43.002 / 43.NNX09AE19G	12,226	0
Aeronautics		GGB	43.002 / 43.NNX10AK26G Supp 00001	222,212	0
Aeronautics		GGB	43.002 / 43.NNX10AT39G	11,623	0
ARRA- Exploration, Recovery Act		GFB	43.005	3,442	0
R&D		GGB	43.NAC9-1569 Supp #17	(4,046)	(29,076)
R&D		GGB	43.NAS5-99237 MOD 51	1,028,817	0
R&D		GGB	43.NAS5-99237 MOD. 42	471,471	0
R&D		GGB	43.NAS5-99237 MOD. 43	110,227	26,722
R&D		GGB	43.NAS5-99237 MOD. 51	950,647	0
R&D		GGB	43.NNG05GL07G	125,849	0
R&D		GLA	43.NNK100D07P	12,738	0
R&D		GGB	43.NNX06AC75G SUPP6	177,020	0
R&D		GGB	43.NNX06AC76G Amd 5	65,349	0
R&D		GGB	43.NNX06AH36G	1,536	66,807
R&D		GGB	43.NNX07AD35G SUPP 3	662	0
R&D		GGB	43.NNX07AD37G S05	25,729	0
R&D		GGB	43.NNX07AD47G #2	2,989	0
R&D		GGB	43.NNX07AD51G supplement 4	42,724	0
R&D		GGB	43.NNX07AD75G	42,312	0
R&D		GGB	43.NNX07AD81G SUPP 2	3,184	0
R&D		GGB	43.NNX07AN88H	2,559	0
R&D		GGB	43.NNX07AO24H AMD000001	3,549	0
R&D		GGB	43.NNX07AO55H Amend 2	1,136	0
R&D		GGB	43.NNX07AP85G Sup 6	71,524	0
R&D		GGB	43.NNX07AR11G Suppl 6	85,942	0
R&D		GGB	43.NNX07AR97G AMD5	37,489	0
R&D		GGB	43.NNX08AB65G Supp 0004	343,778	0
R&D		GGB	43.NNX08AF74G Supplement 0	71,839	0
R&D		GGB	43.NNX08AI03G Mod 3	117,575	92,487
R&D		GGB	43.NNX08AI77G	214,044	19
R&D		GGB	43.NNX08AK08G	208,406	62,741
R&D		GGB	43.NNX08AL32G Suppl 002	143,355	0
R&D		GGB	43.NNX08AL72G suppl 003	112,602	16,640
R&D		GGB	43.NNX08AM56G supplement 2	68,477	0
R&D		GGB	43.NNX08AM56G supplement 4	132,202	0
R&D		GGB	43.NNX08AN75G Supp 2	143,221	0
R&D		GGB	43.NNX08AT04A supp 00003	153,655	186,936
R&D		GGB	43.NNX08AT77G	3,473	0
R&D		GGB	43.NNX08AT77G P00003	53,169	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
R&D		GGB	43.NNX08AV04H suppl 2	31,093	0
R&D		GGB	43.NNX09AD72G	7,682	0
R&D		GGB	43.NNX09AE53G	149,973	0
R&D		GGB	43.NNX09AF77G supplement 1	15,020	0
R&D		GGB	43.NNX09AC49G	15,491	0
R&D		GGB	43.NNX09AH56G	16,599	19,063
R&D		GGB	43.NNX09AI33G	144,847	30,885
R&D		GGB	43.NNX09AJ45G Supplement 1	21,057	950
R&D		GGB	43.NNX09AK02G	(59)	0
R&D		GLA	43.NNX09AK98H	33,228	0
R&D		GLA	43.NNX09AO86G	73,869	56,466
R&D		GGB	43.NNX10AB21G suppl 1	55,610	40,317
R&D		GGB	43.NNX10AB36G	274,595	0
R&D		GGB	43.NNX10AG75G Supple 2	210,297	0
R&D		GGB	43.NNX10AG81G sup 1	157,368	0
R&D		GGB	43.NNX10AI48G supp 1	105,678	0
R&D		GGB	43.NNX10AK51G suppl 2	54,911	0
R&D		GGB	43.NNX10AM29G mod 2	127,369	0
R&D		GGB	43.NNX10AM38G	62,274	0
R&D		GLA	43.NNX10AM91G	101,645	0
R&D		GLA	43.NNX10AQ06G	14,984	0
R&D		GLA	43.NNX10AT22H	35,960	0
R&D		GGB	43.NNX10AT41G	57,713	0
R&D		GLA	43.NNX11AB33G	28,428	0
R&D		GGB	43.NNX11AB87G	115,091	0
R&D		GGB	43.NNX11AC93G	16,214	0
SUBTOTAL DIRECT FROM:				78,297,352	7,046,237
PASS-THROUGH PROGRAMS FROM:					
ADA Technologies, Inc.					
R&D		GLA	43.10-0181S	73,859	0
ARIZONA STATE UNIVERSITY					
Science		GFE	43.001 / 43.ASU 08-867	(9)	0
Ball Aerospace					
R&D		GLA	43.09DHHK00059	172	0
Calif. Inst. of Tech/Jet Propulsion Lab					
R&D		GGB	43.1380533 #9	634,256	0
R&D		GGB	43.1398644 Mod 3	258,784	0
R&D		GGB	43.1431885	15,921	0
City University of New York					
R&D		GGB	43.49683-A amend 1	43,933	0
GE Aviation					
R&D		GLA	43.P014G32352	10,100	0
GrainFlow Dynamics, Inc.					
R&D		GLA	43.PROPOSAL NO. 9929	25,646	0
Lockheed Martin Mission Services					
R&D		GLA	43.VIP7200004439	100,614	0
Montana State University					
Science		GGB	43.001 / 43.G223-07-W1439	24,295	0
National Space Biomedical Research Inst.					
R&D		GGB	43.NCC 9-58-10 Proj RE01301	193,073	0
Oklahoma State University					
R&D: Martian Volcanic Deposits		GKA	43.AA-5-27209	4,816	0
Planetary Science Institute					
R&D: WISER		GKA	43. 2097773	4,761	0
Planetary Science institute					
R&D: Investigations of Terrestrial & Planetary Lava Flows		GKA	43. 2097647	4,293	0
Princeton University					
R&D		GGB	43.00001600 mod 2	53,648	0
Promega Corporation					
R&D		GGB	43.PC-0001	36,321	0
Q Peak, Inc.					
R&D		GLA	43.PROPOSAL NO. 9919	5,868	0
TDA Research, Inc.					
R&D		GLA	43.CSM-11.01	7,859	0
UCAR-NCAR-Nat Ctr for Atmospheric Res					
Science		GGB	43.001 / 43.S10-81157 Mod 01	72,149	0
R&D		GGB	43.Z10-55380	22,851	0
R&D		GGB	43.Z11-88591	13,374	0
UNC-University of North Carolina at Chapel Hill					
Science		GGB	43.001 / 43.5-35843 Amd 04	120,427	0
Univ. of Texas Medical Branch/Galveston.					

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY					
MAJOR SUBDIVISION OF FEDERAL AGENCY					
SOURCE TYPE (DIRECT OR PASS-THROUGH)					
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)					
PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
R&D		GGB	43.09-099 Prime NNX09AM08G	787,187	0
University of California		GLA	43.S-00000167	(3,960)	0
R&D		GGB	43.Subaward # 3001568969 am	23,951	0
University of Michigan		GGB	43.HSHQDC-09-C-00064	55,500	0
R&D		GGB	43.WHRC-CSU2009	62,254	0
Woodley Weather Consultants		GLA	43.ZTCOSM-DUST2	3,855	0
R&D				2,655,798	0
Woods Hole Research Center				80,953,150	7,046,237
R&D				80,953,150	7,046,237
ZONA Technology Inc.					
R&D					
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					
SUBTOTAL NATIONAL AERONAUTICS AND SPACE ADMINISTRATION					
SUBTOTAL NATIONAL AERONAUTICS AND SPACE ADMINISTRATION					

NATIONAL ENDOWMENT FOR THE HUMANITIES					
INSTITUTE OF MUSEUM AND LIBRARY SERVICES, NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES					
DIRECT FROM:					
INSTITUTE OF MUSEUM AND LIBRARY SERVICES, NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES					
Museums for America		GGB	45.301 / 45.MA-05-10-0446-10	44,982	0
Laura Bush 21st Century Librarian Program		GFE	45.313	5,237	0
SUBTOTAL DIRECT FROM:					
SUBTOTAL INSTITUTE OF MUSEUM AND LIBRARY SERVICES, NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES					
SUBTOTAL INSTITUTE OF MUSEUM AND LIBRARY SERVICES, NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES					
NATIONAL ENDOWMENT FOR THE HUMANITIES, NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES					
DIRECT FROM:					
NATIONAL ENDOWMENT FOR THE HUMANITIES, NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES					
Promotion of the Humanities: Division of Preservation and Access		GGB	45.149 / 45.PG-51044-10	4,009	0
Promotion of the Humanities: Division of Preservation and Access		GGB	45.149 / 45.PG-51177-11	2,980	0
Promotion of the Humanities: Fellowships and Stipends		GFB	45.160	50,400	0
Promotion of the Humanities_Professional Development		GFB	45.163	13,887	0
SUBTOTAL DIRECT FROM:					
SUBTOTAL NATIONAL ENDOWMENT FOR THE HUMANITIES, NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES					
SUBTOTAL NATIONAL ENDOWMENT FOR THE HUMANITIES, NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES					
NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES					
DIRECT FROM:					
NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES					
Unclassified Grants and Contracts		GFB	45.000	62,698	0
SUBTOTAL DIRECT FROM:					
SUBTOTAL NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES					
SUBTOTAL NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES					
SUBTOTAL NATIONAL ENDOWMENT FOR THE HUMANITIES					

NATIONAL SCIENCE FOUNDATION					
NATIONAL SCIENCE FOUNDATION					
DIRECT FROM:					
NATIONAL SCIENCE FOUNDATION					
Unclassified Grants and Contracts		GFB	47.000	4,753,779	0
Engineering Grants		GFB	47.041	4,165,471	249,448
Engineering Grants		GFB	47.041	384,121	0
Engineering Grants		GFE	47.041	119,005	0
Engineering Grants		GLA	47.041 / 47.	106,552	0
Engineering Grants		GGB	47.041 / 47.0827827 #5	26,426	0
Engineering Grants		GGB	47.041 / 47.0827827 #7	2,250	0
			GRS Sup		
			RET Su		

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Engineering Grants		GGB	47.041 / 47.0827827 Amd 06 REU Su	8,875	0
Engineering Grants		GGB	47.041 / 47.0844134	75,703	0
Engineering Grants		GGB	47.041 / 47.0900253	22,750	0
Engineering Grants		GGB	47.041 / 47.0926205	60,501	0
Engineering Grants		GGB	47.041 / 47.0969346	35,409	0
Engineering Grants		GLA	47.041 / 47.BES-0628282	130,645	128,931
Engineering Grants		GGB	47.041 / 47.CBET-0651646	80,799	31,597
Engineering Grants		GGB	47.041 / 47.CBET-0730062 Amend #1	28,018	0
Engineering Grants		GGB	47.041 / 47.CBET-0731029	52,767	0
Engineering Grants		GLA	47.041 / 47.CBET-0731319	54,612	0
Engineering Grants		GGB	47.041 / 47.CBET-0756633 Amd 001	104,664	0
Engineering Grants		GGB	47.041 / 47.CBET-0827827 #3	20,563	0
Engineering Grants		GLA	47.041 / 47.CBET-0829043	64,522	0
Engineering Grants		GGB	47.041 / 47.CBET-0844882	13,157	0
Engineering Grants		GLA	47.041 / 47.CBET-0846845	56,372	0
Engineering Grants		GLA	47.041 / 47.CBET-0933856	114,440	0
Engineering Grants		GLA	47.041 / 47.CBET-0936308 NSF-8290	3,653	0
Engineering Grants		GLA	47.041 / 47.CBET-0968042	71,595	0
Engineering Grants		GLA	47.041 / 47.CBET-1027337	22,226	0
Engineering Grants		GLA	47.041 / 47.CBET-1033203	30,445	0
Engineering Grants		GLA	47.041 / 47.CBET-1042752	43,438	0
Engineering Grants		GLA	47.041 / 47.CBET-1053590	63,543	0
Engineering Grants		GLA	47.041 / 47.CBET-1055396	17,748	0
Engineering Grants		GLA	47.041 / 47.CMMI-0700869	99,689	0
Engineering Grants		GGB	47.041 / 47.CMMI-0700888	73,102	0
Engineering Grants		GGB	47.041 / 47.CMMI-0757815	34,723	0
Engineering Grants		GLA	47.041 / 47.CMMI-0825592	42,928	0
Engineering Grants		GLA	47.041 / 47.CMMI-0826323	66,585	0
Engineering Grants		GLA	47.041 / 47.CMMI-0846858	95,975	0
Engineering Grants		GLA	47.041 / 47.CMMI-0855783	77,023	0
Engineering Grants		GGB	47.041 / 47.CMMI-0856227	124,177	(4,033)
Engineering Grants		GLA	47.041 / 47.CMMI-0900182	109,835	0
Engineering Grants		GLA	47.041 / 47.CMMI-0926276	68,933	0
Engineering Grants		GLA	47.041 / 47.CMMI-0970122	128,988	0
Engineering Grants		GLA	47.041 / 47.CMMI-1030976	12,026	0
Engineering Grants		GGB	47.041 / 47.CMS-0521046	36	0
Engineering Grants		GGB	47.041 / 47.CMS-0529903	(41,166)	39
Engineering Grants		GGB	47.041 / 47.CMS-0529903 Amendment	932	384
Engineering Grants		GGB	47.041 / 47.CMS-0624104	11,785	0
Engineering Grants		GLA	47.041 / 47.DMI-0547649	(754)	0
Engineering Grants		GGB	47.041 / 47.DMI-0613653	47	0
Engineering Grants		GLA	47.041 / 47.DUE-0630888	11,721	0
Engineering Grants		GLA	47.041 / 47.DUE-630888	147,500	0
Engineering Grants		GGB	47.041 / 47.ECCS-0650719	33,953	0
Engineering Grants		GGB	47.041 / 47.ECCS-0650719 #2	56,010	0
Engineering Grants		GGB	47.041 / 47.ECCS-0700559	107,113	0
Engineering Grants		GGB	47.041 / 47.ECCS-0725386	145,415	0
Engineering Grants		GLA	47.041 / 47.ECCS-0725752	8,641	0
Engineering Grants		GLA	47.041 / 47.ECCS-0757956	22,990	30,752
Engineering Grants		GGB	47.041 / 47.ECCS-0821763	22,765	0
Engineering Grants		GGB	47.041 / 47.ECCS-1002385	128,199	0
Engineering Grants		GGB	47.041 / 47.EEC-0310717 #29	32,574	2,228,241
Engineering Grants		GGB	47.041 / 47.EEC-0310717 AMEND 29	175	0
Engineering Grants		GGB	47.041 / 47.EEC-0310717 Amd 29	92,232	23,900
Engineering Grants		GLA	47.041 / 47.EEC-0529777	(2,347)	0
Engineering Grants		GLA	47.041 / 47.EEC-0550169	61,124	134,013
Engineering Grants		GGB	47.041 / 47.EEC-0808763	77,476	0
Engineering Grants		GLA	47.041 / 47.EEC-0819106	63,784	0
Engineering Grants		GLA	47.041 / 47.EEC-1037519	52,693	0
Engineering Grants		GLA	47.041 / 47.IIP-0968802	42,558	0
Engineering Grants		GGB	47.041 / 47.IIP-0968987	47,102	0
Engineering Grants		GGB	47.041 / 47.IIP-0968987 #001	8,809	0
Engineering Grants		GLA	47.041 / 47.IIP-0969031	12,209	0
Engineering Grants		GLA	47.041 / 47.IIP-1034628	3,912	0
Mathematical and Physical Sciences		GFB		7,417,953	143,597
Mathematical and Physical Sciences		GFC	47.049	176,559	0
Mathematical and Physical Sciences		CFC	47.049	368,956	0
Mathematical and Physical Sciences		CKA	47.049	25,169	0
Mathematical and Physical Sciences		GGB	47.049 / 47.0855579 #2	80,453	0
Mathematical and Physical Sciences		GGB	47.049 / 47.1004295	114,354	0
Mathematical and Physical Sciences		GLA	47.049 / 47.CHE-0515521	8,211	0
Mathematical and Physical Sciences		GGB	47.049 / 47.CHE-0628260	584,188	41,733
Mathematical and Physical Sciences		GGB	47.049 / 47.CHE-0649263 Amd002	23,828	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Mathematical and Physical Sciences		GGB	47.049 / 47.CHE-0718061	21,331	0
Mathematical and Physical Sciences		GGB	47.049 / 47.CHE-0741990	90,898	0
Mathematical and Physical Sciences		GGB	47.049 / 47.CHE-0911248 Amend 2	158,011	0
Mathematical and Physical Sciences		GGB	47.049 / 47.CHE-0911668	105,334	0
Mathematical and Physical Sciences		GGB	47.049 / 47.CHE-0952608 amend 01	127,152	0
Mathematical and Physical Sciences		GGB	47.049 / 47.CHE-0957389 amend 1	129,907	0
Mathematical and Physical Sciences		GGB	47.049 / 47.CHE-1004924	44,132	0
Mathematical and Physical Sciences		GGB	47.049 / 47.CHE-1012326 amend one	76,965	0
Mathematical and Physical Sciences		GGB	47.049 / 47.CHE-1012468	207,402	0
Mathematical and Physical Sciences		GLA	47.049 / 47.CHE-1013029	58,205	0
Mathematical and Physical Sciences		GGB	47.049 / 47.CHE-1058121	56,087	0
Mathematical and Physical Sciences		GGB	47.049 / 47.CHE-1058292	96,879	0
Mathematical and Physical Sciences		GLA	47.049 / 47.DMR-0606054	911	0
Mathematical and Physical Sciences		GLA	47.049 / 47.DMR-0606054	25,007	0
Mathematical and Physical Sciences		GGB	47.049 / 47.DMR-0645781 #003	69,617	0
Mathematical and Physical Sciences		GLA	47.049 / 47.DMR-0702351	9,170	0
Mathematical and Physical Sciences		GLA	47.049 / 47.DMR-0820518	1,521,860	65,518
Mathematical and Physical Sciences		GGB	47.049 / 47.DMR-0906489 AMD 004	8,244	0
Mathematical and Physical Sciences		GGB	47.049 / 47.DMR-0906489 amend 04	8,263	49,899
Mathematical and Physical Sciences		GLA	47.049 / 47.DMR-0907409	188,394	0
Mathematical and Physical Sciences		GLA	47.049 / 47.DMR-0955236	95,108	0
Mathematical and Physical Sciences		GGB	47.049 / 47.DMR-0956011 amend one	112,283	0
Mathematical and Physical Sciences		GLA	47.049 / 47.DMR-1003030	90,539	0
Mathematical and Physical Sciences		GLA	47.049 / 47.DMR-1040456	103,174	0
Mathematical and Physical Sciences		GLA	47.049 / 47.DMR-1062797	69,614	0
Mathematical and Physical Sciences		GLA	47.049 / 47.DMR-1063150	48,115	0
Mathematical and Physical Sciences		GLA	47.049 / 47.DMS-0539176	(5,835)	0
Mathematical and Physical Sciences		GLA	47.049 / 47.DMS-0621118	45,773	0
Mathematical and Physical Sciences		GGB	47.049 / 47.DMS-0700874 AMD006	56,529	0
Mathematical and Physical Sciences		GGB	47.049 / 47.DMS-0701303	20,774	0
Mathematical and Physical Sciences		GGB	47.049 / 47.DMS-0706761 AMD002	23,106	0
Mathematical and Physical Sciences		GGB	47.049 / 47.DMS-0715135	47,718	0
Mathematical and Physical Sciences		GLA	47.049 / 47.DMS-0724715	11,525	0
Mathematical and Physical Sciences		GLA	47.049 / 47.DMS-0724717	17,846	0
Mathematical and Physical Sciences		GGB	47.049 / 47.DMS-0744058	17,593	0
Mathematical and Physical Sciences		GGB	47.049 / 47.DMS-0808130	35,777	0
Mathematical and Physical Sciences		GGB	47.049 / 47.DMS-0854518	24,185	0
Mathematical and Physical Sciences		GGB	47.049 / 47.DMS-0854903 NCE	26,089	0
Mathematical and Physical Sciences		GGB	47.049 / 47.DMS-0908755	39,128	0
Mathematical and Physical Sciences		GLA	47.049 / 47.DMS-0914987	68,305	0
Mathematical and Physical Sciences		GGB	47.049 / 47.DMS-0915262 Amend 1	134,620	34,473
Mathematical and Physical Sciences		GGB	47.049 / 47.DMS-0955038 amend 1	63,172	0
Mathematical and Physical Sciences		GGB	47.049 / 47.DMS-1007542	23,173	0
Mathematical and Physical Sciences		GGB	47.049 / 47.DMS-1007698	15,641	0
Mathematical and Physical Sciences		GGB	47.049 / 47.DMS-1022635	4,112	0
Mathematical and Physical Sciences		GGB	47.049 / 47.DMS-1025564	7,151	0
Mathematical and Physical Sciences		GGB	47.049 / 47.DMS-1101712	3,702	0
Mathematical and Physical Sciences		GGB	47.049 / 47.DMS-1115654	4,160	0
Mathematical and Physical Sciences		GLA	47.049 / 47.PHY-0547845	114,937	0
Mathematical and Physical Sciences		GGB	47.049 / 47.PHY-0652347	52,705	0
Mathematical and Physical Sciences		GGB	47.049 / 47.PHY-0838088 Amend 002	133,472	0
Mathematical and Physical Sciences		GGB	47.049 / 47.PHY-1002350	31,340	0
Mathematical and Physical Sciences		GGB	47.049 / 47.PHY-1038087	16,700	0
Mathematical and Physical Sciences		GLA	47.049 / 47.PHY-1102768	7,173	0
Geosciences		GFB	47.050	9,338,375	326,862
Geosciences		GFE	47.050	236,401	0
Geosciences		GGB	47.050	7,838	0
Geosciences		GGB	47.050 / 47.0924622 Amd 2	119,551	0
Geosciences		GGB	47.050 / 47.0930265	82,494	0
Geosciences		GGB	47.050 / 47.1011975	101,345	0
Geosciences		GGB	47.050 / 47.AGS-0733396	70,187	0
Geosciences		GGB	47.050 / 47.AGS-0833032 mod 2	78,042	0
Geosciences		GGB	47.050 / 47.AGS-0921558	164	0
Geosciences		GGB	47.050 / 47.AGS-0936255	251,948	0
Geosciences		GGB	47.050 / 47.AGS-0946911	52,041	0
Geosciences		GGB	47.050 / 47.AGS-0948015 Amd 1	84,382	0
Geosciences		GGB	47.050 / 47.AGS-0966758	178,479	0
Geosciences		GGB	47.050 / 47.AGS-0968648 Amend 01	17,789	0
Geosciences		GGB	47.050 / 47.AGS-1004286 Amd 1	27,865	0
Geosciences		GGB	47.050 / 47.AGS-1005041	97,013	0
Geosciences		GGB	47.050 / 47.AGS-1005316 amend one	38,331	0
Geosciences		GGB	47.050 / 47.AGS-1010657	96,911	16,422
Geosciences		GGB	47.050 / 47.AGS-1021702	12,032	0

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FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Geosciences		GGB	47.050 / 47.ACS-1025584	70,857	0
Geosciences		GGB	47.050 / 47.ACS-1036028	103,919	0
Geosciences		GGB	47.050 / 47.ACS-1041770	18,191	0
Geosciences		GGB	47.050 / 47.ACS-1042190	66,983	0
Geosciences		GGB	47.050 / 47.ACS-1049041	71,972	0
Geosciences		GGB	47.050 / 47.ACS-1050052	273	0
Geosciences		GGB	47.050 / 47.ACS-1059899	2,230	0
Geosciences		GGB	47.050 / 47.ACS-1062161	6,727	0
Geosciences		GGB	47.050 / 47.ACS-1063928 Amend one	39,362	494,653
Geosciences		GGB	47.050 / 47.ATM-0425247	1,927,827	1,293,329
Geosciences		GGB	47.050 / 47.ATM-0425247 Amend 007	53	0
Geosciences		GGB	47.050 / 47.ATM-0425247 amend 007	1,003,213	0
Geosciences		GGB	47.050 / 47.ATM-0611936	4,454	0
Geosciences		GGB	47.050 / 47.ATM-0638910 AMD003	33,661	0
Geosciences		GGB	47.050 / 47.ATM-0639461 AMD002	4,382	0
Geosciences		GGB	47.050 / 47.ATM-0649034 AMD003	5,261	0
Geosciences		GGB	47.050 / 47.ATM-0711102	67,907	0
Geosciences		GGB	47.050 / 47.ATM-0735110	(2,029)	0
Geosciences		GGB	47.050 / 47.ATM-0735110 amend 7	955,353	0
Geosciences		GGB	47.050 / 47.ATM-0737201 amend 3	306	0
Geosciences		GGB	47.050 / 47.ATM-0737201 Amend 003	138,233	52,565
Geosciences		GGB	47.050 / 47.ATM-0745337	41,982	0
Geosciences		GGB	47.050 / 47.ATM-0804295	15,082	0
Geosciences		GGB	47.050 / 47.ATM-0820557 Amend 03	115,259	0
Geosciences		GGB	47.050 / 47.ATM-0828531	13,324	0
Geosciences		GGB	47.050 / 47.ATM-0832868	94,960	0
Geosciences		GGB	47.050 / 47.ATM-0835421 amend two	136,523	0
Geosciences		GGB	47.050 / 47.ATM-0837932	112,454	0
Geosciences		GGB	47.050 / 47.ATM-0919042 Amend 003	171,937	0
Geosciences		GLA	47.050 / 47.EAR-0337379	(10,555)	0
Geosciences		GGB	47.050 / 47.EAR-0548258 #3	(1,210)	0
Geosciences		GGB	47.050 / 47.EAR-0608918	(6,736)	0
Geosciences		GLA	47.050 / 47.EAR-0609595	7,042	0
Geosciences		GGB	47.050 / 47.EAR-0633838	15,735	0
Geosciences		GLA	47.050 / 47.EAR-0720257	3,806	0
Geosciences		GLA	47.050 / 47.EAR-0749035	102,222	0
Geosciences		GGB	47.050 / 47.EAR-0820848	22,864	0
Geosciences		GGB	47.050 / 47.EAR-0855362	10,102	0
Geosciences		GLA	47.050 / 47.EAR-1019054	41,181	0
Geosciences		GLA	47.050 / 47.EAR-1025077	81,583	0
Geosciences		GLA	47.050 / 47.EAR-1118056	14,024	0
Geosciences		GGB	47.050 / 47.IIP-0968987	13,500	0
Geosciences		GGB	47.050 / 47.N00244-07-1-0004 P000	58,302	0
Geosciences		GLA	47.050 / 47.OCE-0551715	(75)	0
Geosciences		GGB	47.050 / 47.OCE-0851497	89,906	0
Computer and Information Science and Engineering		GFB	47.070	4,620,544	338,012
Computer and Information Science and Engineering		GFC	47.070	178,513	0
Computer and Information Science and Engineering		GFE	47.070	144,894	0
Computer and Information Science and Engineering		GLA	47.070 / 47. 720	1,500	0
Computer and Information Science and Engineering		GGB	47.070 / 47.CCF-0728826	49,824	0
Computer and Information Science and Engineering		GGB	47.070 / 47.CCF-0746693 AMD4	2,459	0
Computer and Information Science and Engineering		GGB	47.070 / 47.CCF-0746693 Amend 004	47,363	0
Computer and Information Science and Engineering		GGB	47.070 / 47.CCF-0811852	1,954	0
Computer and Information Science and Engineering		GLA	47.070 / 47.CCF-0830320	70,893	0
Computer and Information Science and Engineering		GLA	47.070 / 47.CCF-0830783	69,833	0
Computer and Information Science and Engineering		GLA	47.070 / 47.CCF-08307830	12,342	0
Computer and Information Science and Engineering		GGB	47.070 / 47.CCF-0917319 Amend 001	138,125	0
Computer and Information Science and Engineering		GGB	47.070 / 47.CCF-0917319 Amend 002	3,210	0
Computer and Information Science and Engineering		GGB	47.070 / 47.CCF-1016985	21,567	0
Computer and Information Science and Engineering		GGB	47.070 / 47.CCF-1018711 amend 2	39,074	0
Computer and Information Science and Engineering		GGB	47.070 / 47.CCF-1018711 amend two	251	0
Computer and Information Science and Engineering		GGB	47.070 / 47.CCF-1045885 amend one	4,338	0
Computer and Information Science and Engineering		GLA	47.070 / 47.CNS 0634278	61,750	0
Computer and Information Science and Engineering		GGB	47.070 / 47.CNS-0615170 #003	(638)	0
Computer and Information Science and Engineering		GLA	47.070 / 47.CNS-0634278	1,101	0
Computer and Information Science and Engineering		GLA	47.070 / 47.CNS-0720875	5,399	0
Computer and Information Science and Engineering		GGB	47.070 / 47.CNS-0720889	60,321	0
Computer and Information Science and Engineering		GGB	47.070 / 47.CNS-0721369 AMD002	103,231	0
Computer and Information Science and Engineering		GLA	47.070 / 47.CNS-0738102	1,328	1,800
Computer and Information Science and Engineering		GLA	47.070 / 47.CNS-0739233	262,000	0
Computer and Information Science and Engineering		GLA	47.070 / 47.CNS-0848130	(1,968)	0
Computer and Information Science and Engineering		GGB	47.070 / 47.CNS-0854988	82,911	0
Computer and Information Science and Engineering		GGB	47.070 / 47.CNS-0905232 amend 03	158,326	0

STATE OF COLORADO
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FOR THE FISCAL YEAR ENDED JUNE 30, 2011

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FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Computer and Information Science and Engineering		GLA	47.070 / 47.CNS-0915574	57,637	0
Computer and Information Science and Engineering		GLA	47.070 / 47.CNS-0940632	40,910	14,219
Computer and Information Science and Engineering		GLA	47.070 / 47.CNS-1033413	69,675	0
Computer and Information Science and Engineering		GGB	47.070 / 47.CNS-1039585	56,694	0
Computer and Information Science and Engineering		GLA	47.070 / 47.CNS-1043772	15,000	0
Computer and Information Science and Engineering		GLA	47.070 / 47.CNS-1046300	26,540	0
Computer and Information Science and Engineering		GGB	47.070 / 47.CNS-1059323	69,567	0
Computer and Information Science and Engineering		GGB	47.070 / 47.CNS-1129043	187	0
Computer and Information Science and Engineering		GGB	47.070 / 47.IIS-0208958 nce	15,053	0
Computer and Information Science and Engineering		GGB	47.070 / 47.IIS-0208958 NCE	19	0
Computer and Information Science and Engineering		GGB	47.070 / 47.IIS-0812437	110,955	55,090
Computer and Information Science and Engineering		GGB	47.070 / 47.IIS-1103817	14,970	0
Biological Sciences		GFB	47.074	5,063,415	129,557
Biological Sciences		GFE	47.074	480,143	0
Biological Sciences		GKA	47.074	45,599	0
Biological Sciences		GGB	47.074 / 47.DBI-0605200 amend 06	295,044	330,346
Biological Sciences		GGB	47.074 / 47.DBI-0605200 AMD006	870	0
Biological Sciences		GGB	47.074 / 47.DBI-0605200 amend 6	197	0
Biological Sciences		GGB	47.074 / 47.DBI-0743097 amend 3	252,141	0
Biological Sciences		GGB	47.074 / 47.DBI-0754606	46,803	0
Biological Sciences		GGB	47.074 / 47.DBI-0829465	2,160	0
Biological Sciences		GGB	47.074 / 47.DBI-0852017	99,775	0
Biological Sciences		GLA	47.074 / 47.DBI-0852868	78,972	0
Biological Sciences		GGB	47.074 / 47.DBI-0965768	136,686	0
Biological Sciences		GLA	47.074 / 47.DEB 0614350	756	0
Biological Sciences		GGB	47.074 / 47.DEB-0444711	2,239	0
Biological Sciences		GGB	47.074 / 47.DEB-0453666	11,257	0
Biological Sciences		GGB	47.074 / 47.DEB-0516133	2,615	0
Biological Sciences		GGB	47.074 / 47.DEB-0541673	114,680	5,398
Biological Sciences		GGB	47.074 / 47.DEB-0618097	4,157	0
Biological Sciences		GGB	47.074 / 47.DEB-0639792	15,001	0
Biological Sciences		GGB	47.074 / 47.DEB-0717367	109,458	0
Biological Sciences		GGB	47.074 / 47.DEB-0722115 amend 002	59,019	0
Biological Sciences		GGB	47.074 / 47.DEB-0723676 Amd #8	384,633	0
Biological Sciences		GGB	47.074 / 47.DEB-0723676-006	30,000	0
Biological Sciences		GGB	47.074 / 47.DEB-0808499	3,371	0
Biological Sciences		GGB	47.074 / 47.DEB-0816720	18,853	0
Biological Sciences		GGB	47.074 / 47.DEB-0823405	32,471	0
Biological Sciences		GGB	47.074 / 47.DEB-0823405 amend 006	329,358	90,496
Biological Sciences		GGB	47.074 / 47.DEB-0840869	26,324	0
Biological Sciences		GGB	47.074 / 47.DEB-0841865 amend 2	46,364	0
Biological Sciences		GGB	47.074 / 47.DEB-0842315	338,855	0
Biological Sciences		GGB	47.074 / 47.DEB-0846175	80,602	0
Biological Sciences		GGB	47.074 / 47.DEB-0902173	65,815	35,893
Biological Sciences		GGB	47.074 / 47.DEB-0909747	1,655	0
Biological Sciences		GGB	47.074 / 47.DEB-0918482	182,064	0
Biological Sciences		GGB	47.074 / 47.DEB-0919078	147,821	0
Biological Sciences		GGB	47.074 / 47.DEB-0919383	172,193	100,076
Biological Sciences		GGB	47.074 / 47.DEB-0949619	57,672	0
Biological Sciences		GGB	47.074 / 47.DEB-0949619-001	515	0
Biological Sciences		GGB	47.074 / 47.DEB-0950086	65,740	0
Biological Sciences		GGB	47.074 / 47.DEB-0950171 amend 1	200,826	0
Biological Sciences		GGB	47.074 / 47.DEB-1010731	3,338	0
Biological Sciences		GGB	47.074 / 47.DEB-1011655	7,729	0
Biological Sciences		GGB	47.074 / 47.DEB-1020540	18,081	0
Biological Sciences		GGB	47.074 / 47.DEB-1020629	66	0
Biological Sciences		GGB	47.074 / 47.DEB-1021489	99,324	0
Biological Sciences		GGB	47.074 / 47.DEB-1022196	55,007	0
Biological Sciences		GGB	47.074 / 47.DEB-1027319	337,565	0
Biological Sciences		GGB	47.074 / 47.DEB-1046408	45,192	0
Biological Sciences		GGB	47.074 / 47.DEB-1054956	159,924	0
Biological Sciences		GGB	47.074 / 47.DRL-1010888	5,724	0
Biological Sciences		GGB	47.074 / 47.EF-0723676 Amd #4	3,558	0
Biological Sciences		GGB	47.074 / 47.EF-0723676 Amd #7	503	0
Biological Sciences		GGB	47.074 / 47.EF-0914489	546,956	0
Biological Sciences		GGB	47.074 / 47.IOB-0618203	3,324	0
Biological Sciences		GGB	47.074 / 47.IOS-0618203 amend 000	8,029	0
Biological Sciences		GGB	47.074 / 47.IOS-0703420	4,230	0
Biological Sciences		GGB	47.074 / 47.IOS-0703420, MCB-0703	61,983	0
Biological Sciences		GGB	47.074 / 47.IOS-0719083	4,378	0
Biological Sciences		GGB	47.074 / 47.IOS-0719083 NCE	72,144	0
Biological Sciences		GGB	47.074 / 47.IOS-0745224 Amend 004	6,065	0
Biological Sciences		GGB	47.074 / 47.IOS-0745224 amend 04	6,259	21,005

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FOR THE FISCAL YEAR ENDED JUNE 30, 2011

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Biological Sciences		GGB	47.074 / 47.105-0817748 NCE	108,827	0
Biological Sciences		GGB	47.074 / 47.105-0847442	75,817	0
Biological Sciences		GGB	47.074 / 47.105-0920622	85,685	0
Biological Sciences		GGB	47.074 / 47.105-0940466	124,097	0
Biological Sciences		GGB	47.074 / 47.105-1025966	27,464	0
Biological Sciences		GGB	47.074 / 47.105-1025966 Amd #001	1,699	0
Biological Sciences		GGB	47.074 / 47.MCB-0843073 amd 2	161,653	0
Biological Sciences		GGB	47.074 / 47.MCB-0920588 AMD 002	138,680	0
Biological Sciences		GGB	47.074 / 47.MCB-0950726	151,378	0
Biological Sciences		GGB	47.074 / 47.MCB-0950857	244,418	0
Biological Sciences		GGB	47.074 / 47.MCB-1019708 amend 1	167,148	0
Biological Sciences		GGB	47.074 / 47.MCB-1023771 amend 001	171,549	0
Biological Sciences		GGB	47.074 / 47.MCB-1024668 amend 1	112,948	0
Biological Sciences		GGB	47.074 / 47.MCB-1052030	41	0
Biological Sciences		GGB	47.074 / 47.MCB-1052188	45,587	0
Biological Sciences		GGB	47.074 / 47.PHY-0956714 Amd 1	180,497	0
Social, Behavioral, and Economic Sciences		GFB	47.075	1,649,859	168,441
Social, Behavioral, and Economic Sciences		GFC	47.075	103,759	26,754
Social, Behavioral, and Economic Sciences		GFE	47.075	83,735	39,106
Social, Behavioral, and Economic Sciences		GGB	47.075 / 47.BCS-0624315	75,699	32,320
Social, Behavioral, and Economic Sciences		GGB	47.075 / 47.BCS-0638486 AMD002	709	0
Social, Behavioral, and Economic Sciences		GGB	47.075 / 47.BCS-0818662 amend 001	85,159	24,402
Social, Behavioral, and Economic Sciences		GGB	47.075 / 47.BCS-0926727	2,657	0
Social, Behavioral, and Economic Sciences		GGB	47.075 / 47.BCS-1011801	113,575	0
Social, Behavioral, and Economic Sciences		GGB	47.075 / 47.BCS-1011801 Support C	4,209	0
Social, Behavioral, and Economic Sciences		GGB	47.075 / 47.BCS-1049048 NCE	21,972	0
Social, Behavioral, and Economic Sciences		GGB	47.075 / 47.BCS-1062787	26,879	0
Social, Behavioral, and Economic Sciences		GGB	47.075 / 47.SES-0824468	15,591	0
Social, Behavioral, and Economic Sciences		GGB	47.075 / 47.SES-0920980 NCE	18,864	0
Social, Behavioral, and Economic Sciences		GLA	47.075 / 47.SES-0930213	111,351	0
Social, Behavioral, and Economic Sciences		GGB	47.075 / 47.SMA-1005199	59,693	0
Education and Human Resources		GFB	47.076	7,607,834	1,307,515
Education and Human Resources		GFC	47.076	25,299	0
Education and Human Resources		GFE	47.076	539,753	173,430
Education and Human Resources		GGB	47.076	4,397	0
Education and Human Resources		GKA	47.076	15,494	0
Education and Human Resources		GGB	47.076 / 47.0841259 #3	12,507	0
Education and Human Resources		GGB	47.076 / 47.0841259 Amend #3	345,161	0
Education and Human Resources		GGB	47.076 / 47.CFF-1018472	35,773	0
Education and Human Resources		GLA	47.076 / 47.DGE 0638719	116,618	0
Education and Human Resources		GLA	47.076 / 47.DGE-0638719	357,533	0
Education and Human Resources		GGB	47.076 / 47.DGE-0649876	11,477	(500)
Education and Human Resources		GLA	47.076 / 47.DGE-0801692	513,315	0
Education and Human Resources		GGB	47.076 / 47.DGE-0801707 Amend 003	769,587	48,808
Education and Human Resources		GGB	47.076 / 47.DGE-0966346 Amend 1	19,025	0
Education and Human Resources		GLA	47.076 / 47.DGE-1057607	129,369	0
Education and Human Resources		GLA	47.076 / 47.DRL-0918436	8,506	0
Education and Human Resources		GGB	47.076 / 47.DRL-1010888	164,962	0
Education and Human Resources		GLA	47.076 / 47.DUE-0532684	16,037	0
Education and Human Resources		GGB	47.076 / 47.DUE-0618829	39,154	3,712
Education and Human Resources		GGB	47.076 / 47.DUE-0633333	2,434	0
Education and Human Resources		GLA	47.076 / 47.DUE-0717751	31,853	0
Education and Human Resources		GLA	47.076 / 47.DUE-0717754	14,114	0
Education and Human Resources		GGB	47.076 / 47.DUE-0734267 amend 1	139,492	0
Education and Human Resources		GLA	47.076 / 47.DUE-0814788	126,860	0
Education and Human Resources		GGB	47.076 / 47.DUE-0832173	712,896	2,106,919
Education and Human Resources		GLA	47.076 / 47.DUE-0836937	50,176	0
Education and Human Resources		GGB	47.076 / 47.DUE-0919578	51,897	0
Education and Human Resources		GLA	47.076 / 47.DUE-0919889	693	0
Education and Human Resources		GGB	47.076 / 47.DUE-0930978	10,783	19,262
Education and Human Resources		GGB	47.076 / 47.DUE-0942448	71,246	1,121
Education and Human Resources		GGB	47.076 / 47.DUE-1035298	535	3,289
Education and Human Resources		GLA	47.076 / 47.ES-I0623808	49,926	0
Education and Human Resources		GGB	47.076 / 47.HRD-0832932	41,853	0
Polar Programs (B) -		GFB	47.078	3,938,129	771,381
Polar Programs (B) -		GGB	47.078 / 47.ANT-0537532 #004	45,167	0
Polar Programs (B) -		GGB	47.078 / 47.ANT-0840705	49,990	0
Polar Programs (B) -		GGB	47.078 / 47.ANT-1043700	21,787	0
Polar Programs (B) -		GGB	47.078 / 47.ARC-0629279	15,976	0
Polar Programs (B) -		GGB	47.078 / 47.ARC-0632133 #003	68,684	89,604
International Science and Engineering (OISE)		GFB	47.079	159,280	0
International Science and Engineering (OISE)		GLA	47.079 / 47.AZP1-3114-BA-08	207	0
International Science and Engineering (OISE)		GGB	47.079 / 47.CHE-0820721	6,550	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Office of Cyberinfrastructure		GFB	47.080	220,886	26,340
Office of Cyberinfrastructure		GFE	47.080	48,059	0
Office of Cyberinfrastructure		GGB	47.080 / 47.OCI-0636213	26,003	0
Office of Cyberinfrastructure		GGB	47.080 / 47.OCI-0832705	1,639	0
ARRA & R&D		GFC	47.082	301,675	0
ARRA R&D		GFB	47.082	9,034,751	394,249
ARRA R&D: MRI-R2		GKA	47.082	349,293	0
ARRA R&D		GFE	47.082	24,933	0
ARRA R&D		GGB	47.082 / 47.0847641	127,347	0
ARRA R&D		GGB	47.082 / 47.0901806	90,424	(46,100)
ARRA R&D		GGB	47.082 / 47.0901870	82,135	0
ARRA R&D		GGB	47.082 / 47.0905399	251,123	0
ARRA R&D		GGB	47.082 / 47.0916314	58,618	0
ARRA R&D		GGB	47.082 / 47.0923386	523,442	0
ARRA R&D		GGB	47.082 / 47.0960274	348,162	0
ARRA R&D		GGB	47.082 / 47.ARC-0909441	182,347	0
ARRA R&D		GGB	47.082 / 47.ATM-0841602	146,850	0
ARRA R&D		GGB	47.082 / 47.ATM-0929282	61,192	0
ARRA R&D		GGB	47.082 / 47.CHE-0848845	157,697	0
ARRA R&D		GGB	47.082 / 47.DMR-0907706	94,001	0
ARRA R&D		GGB	47.082 / 47.DMS-0901770	56,964	0
ARRA R&D		GGB	47.082 / 47.DMS-0905315	46,543	0
ARRA R&D		GGB	47.082 / 47.DMS-0905656	48,812	0
ARRA R&D		GGB	47.082 / 47.DMS-0914674	65,921	0
ARRA R&D		GGB	47.082 / 47.DMS-0915253	42,576	0
ARRA R&D		GGB	47.082 / 47.EAR-0844213	227,242	0
ARRA R&D		GGB	47.082 / 47.IOS-0846133	84,705	0
ARRA R&D		GGB	47.082 / 47.SES-0922142	88,877	0
R&D		GGB	47.0841259 #3 Participan	22,000	0
R&D		GJB	47.802439	104,988	0
R&D		GGB	47.ADVANCE START 11-0852-03	9,186	0
R&D		GGB	47.ADVANCE START 11-0854-03	1,325	0
R&D		GGB	47.ADVANCE START 11-0855-02	23,559	0
R&D		GGB	47.ADVANCE START 11-0858-03	737	0
R&D		GGB	47.ARC-0753803	37,436	17,757
R&D		GGB	47.CBET-0651947	3,299	0
R&D		GGB	47.CBET-0808987	24,614	0
R&D		GGB	47.CBET-0847016 Amend 2	68,948	0
R&D		GGB	47.CHE-0909676	125,281	0
R&D		GGB	47.DEB-0743786	120,161	0
ARRA R&D		GGB	47.EAR-0847683	149,824	0
R&D		GGB	47.EEC-0310717 Amd 29	269,935	0
R&D		GGB	47.EEC-0310717 #29	428,280	0
R&D		GGB	47.EEC-0310717 Amd 29	453,830	0
R&D		GGB	47.EEC-0310717 Amendment 29	219,282	0
SUBTOTAL DIRECT FROM:				95,173,080	11,672,025
PASS-THROUGH PROGRAMS FROM:					
ARIZONA STATE UNIVERSITY					
Social, Behavioral, and Economic Sciences		GFE	47.075 / 47.09-185	25,192	0
Association of American Geographers					
Education and Human Resources		GKA	47.076 / 47. 2104	40,748	0
Bishop Museum					
R&D		GGB	47.Distribution Code #32	17,114	0
Boyce Thompson Institute for Plant Res.					
R&D		GGB	47.Agreement 09-02 amend 02	131,864	0
CALIFORNIA INSTITUTE OF TECHNOLOGY					
Mathematical and Physical Sciences		GFE	47.049 / 47.44E-1088691	92,858	0
CASE WESTERN RESERVE UNIVERSITY					
Mathematical and Physical Sciences		GFE	47.049 / 47.RESS02673	(3,229)	0
Clemson University					
Engineering Grants		GGB	47.041 / 47.1105-7558-206-2005924	13,559	0
R&D		GGB	47.1105-7558-206-2005924 Am	7,105	0
Community College of Aurora					
R&D: GIS Faculty Inst		GKA	47. 2102010	12,308	0
Eastern Iowa Community College					
Education and Human Resources		CLA	47.076 / 47.DUE-0902309	61,647	0
INDIANA UNIVERSITY					
Biological Sciences		GFE	47.074 / 47.PO 363450	4,794	0
Internet2					
R&D		GGB	47.0956-272	5,855	0
Joint Oceanographic Institutions, Inc.					

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
R&D		GLA	47.POT318A73/BA-73	14,654	0
Kansas State University					
Biological Sciences		GGB	47.074 / 47.S09092 Mod 2	4,228	0
MEADOWLARK OPTICS					
Unclassified Grants and Contracts		GFC	47.000	42,894	0
Membrane Protective Technologies					
R&D: SBIR Phase I		GKA	47. 91010	21,320	0
Michigan State University					
Engineering Grants		GLA	47.041 / 47.61-2488CSM	56,504	0
Education and Human Resources		GGB	47.076 / 47.61-2349CSU	29,750	0
Michigan Technological University					
Education and Human Resources		GLA	47.076 / 47.08033622	56,326	0
NCIIA-Natl Coll. Inventors & Innovators*					
Education and Human Resources		GGB	47.076 / 47.DUE-0942338-01	37,913	0
National Academy of Sciences					
Biological Sciences		GLA	47.074 / 47.NAE-P210964	34,272	0
Northern Illinois University					
Mathematical and Physical Sciences		GLA	47.049 / 47.44-G6A63809/PO8000809	14,058	0
Oregon State University					
Engineering Grants		GGB	47.041 / 47.S1148A-A	9,554	0
Pennsylvania State University					
Geosciences		GGB	47.050 / 47.3774-CSU-NSF-9857	1,516	0
Plasma Controls, LLC					
Engineering Grants		GGB	47.041 / 47.PO # 420-1-CSU	4,267	0
R&D		GGB	47.PO # 420-1-CSU	17,353	0
Portland State University					
Polar Programs (B) -		GGB	47.078 / 47.208FOU071	44,507	0
Purdue University					
Education and Human Resources		GLA	47.076 / 47.4101-19739	49,279	0
Rutgers - State University of New Jersey					
Education and Human Resources		GGB	47.076 / 47.2283 RU acct 4-28876	135,544	0
Education and Human Resources		GGB	47.076 / 47.4193, PO # S1417177 R	40,694	0
Education and Human Resources		GGB	47.076 / 47.Sub # 4206, PO # S142	22,648	0
SECURICS, INC					
Engineering Grants		GFC	47.041	8,152	0
Engineering Grants		GFC	47.041 / 47.P00003	50,591	0
SPACE SCIENCE INSTITUTE					
Education and Human Resources		GFE	47.076 / 47.SP000359	(1,049)	0
South Dakota State University					
Biological Sciences		GGB	47.074 / 47.3TD097	15,104	0
Texas Tech University					
Education and Human Resources		GLA	47.076 / 47.21P133-02	37,019	0
UCAR-NCAR-Nat Ctr for Atmospheric Res					
Geosciences		GGB	47.050 / 47.Z10-75567, Mod 02	49,392	0
Geosciences		GGB	47.050 / 47.Z11-87958 mod 1	7,636	0
UMASS-University of Massachusetts					
Engineering Grants		GGB	47.041 / 47.UM#04-002341 B10 P000	30,216	0
Engineering Grants		GGB	47.041 / 47.UM#04-002341 B11 P000	41,907	0
Engineering Grants		GGB	47.041 / 47.UM#04-002341 B13 P00	625,773	0
R&D		GGB	47.UM#04-002341 B Amend 17	5,000	0
UNC-University of North Carolina at Chapel Hill					
Mathematical and Physical Sciences		GGB	47.049 / 47.5-54865	37,426	0
UNIVERSITY OF CALIFORNIA BERKELEY					
Mathematical and Physical Sciences		GFE	47.049 / 47.00007462	55,906	0
Mathematical and Physical Sciences		GFE	47.049 / 47.00007463	8,029	0
UNIVERSITY OF FLORIDA					
Mathematical and Physical Sciences		GFE	47.049 / 47.UF07130/CHE-0718007	17,011	0
UNIVERSITY OF MASSACHUSETTS AMHERST					
Engineering Grants		GFC	47.041 / 47.04-002341 J 00	77,300	0
UNIVERSITY OF OREGON					
Social, Behavioral, and Economic Sciences		GFE	47.075 / 47.208101A	12,213	0
UNIVERSITY OF SOUTH CAROLINA					
Engineering Grants		GFE	47.041 / 47.11-1827	2,303	0
UNIVERSITY OF SOUTHERN CALIFORNIA					
Biological Sciences		GFE	47.074 / 47.DBI-0849977	65,189	0
UNIVERSITY OF TEXAS AT SAN ANTONIO					
ARRA-R&D		GFE	47.082 / 47.3204-05UD	48,710	0
UNIVERSITY OF WASHINGTON					
Education and Human Resources		GFE	47.076 / 47.DRL-0822373	11,554	0
Univ. Corp. for Atmospheric Research					
Geosciences		GGB	47.050 / 47.Z11-87965	16,226	0
University of Arizona					
ARRA R&D		GGB	47.082 / 47.Y562129	6,894	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
University of California		GGB	47.078 / 47.KK8112	90,411	0
Polar Programs (B) -					
University of California, Davis		GGB	47.049 / 47.SUB 09000769-Colo Ame	79,264	0
Mathematical and Physical Sciences					
University of California, Los Angeles		GGB	47.080 / 47.0145 G MB062 amend 1	74,248	0
Office of Cyberinfrastructure					
University of California, Riverside		GGB	47.074 / 47.S-000201 amend 4	199,917	0
Biological Sciences					
University of California, Santa Barbara		GGB	47.074 / 47.KK7107	21,346	0
Biological Sciences					
University of Delaware		GGB	47.049 / 47.17871 Amend 03	13,892	0
Mathematical and Physical Sciences					
University of Maryland		GGB	47.049 / 47.Z353503	108,463	0
Mathematical and Physical Sciences		GGB	47.074 / 47.Z355903	29,077	0
Biological Sciences					
University of Maryland Baltimore County					
Engineering Grants		GLA	47.041 / 47. 2104	1,302	0
University of Nebraska					
Polar Programs (B) -		GGB	47.078 / 47.25-0550-0001-143	20,746	0
University of Nevada					
Geosciences		GGB	47.050 / 47.UNR-09-20 PO#19B	26,151	0
University of North Texas					
Social, Behavioral, and Economic Sciences		GLA	47.075 / 47.GN0002275	40,280	0
University of Southern California					
Computer and Information Science and Engineering		GGB	47.070 / 47.115674 amend one	61,617	0
VALUE INNOVATIONS. INC.					
Computer and Information Science and Engineering		GFC	47.070	19,896	0
VIRGINIA TECH UNIVERSITY					
ARRA-R&D		GFE	47.082 / 47.478093-19720	41,884	0
Virginia Polytechnic Institute					
Engineering Grants		GGB	47.041 / 47.CR-19019-478025	68,944	0
Virginia Polytechnic Institute & State University					
Engineering Grants		GLA	47.041 / 47.CR-19459-477587	1,347	0
WAYNE STATE UNIVERSITY					
Mathematical and Physical Sciences		GFE	47.049 / 47.WSU07077-A2	9,624	0
Washington University in St. Louis					
Social, Behavioral, and Economic Sciences		GGB	47.075 / 47.WU-HT-09-18 PO# 29053	45,933	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				3,229,940	0
SUBTOTAL NATIONAL SCIENCE FOUNDATION				98,403,020	11,672,025
SUBTOTAL NATIONAL SCIENCE FOUNDATION				98,403,020	11,672,025

SMALL BUSINESS ADMINISTRATION					
SMALL BUSINESS ADMINISTRATION					
DIRECT FROM:					
SMALL BUSINESS ADMINISTRATION					
Veterans Business Development		GFC	59.044	15,102	0
R&D		GGB	59.SBAHQ-08-I-0146	67,296	0
R&D		GGB	59.SBAHQ-10-I-0036	19,779	0
SUBTOTAL DIRECT FROM:				102,177	0
SUBTOTAL SMALL BUSINESS ADMINISTRATION				102,177	0
SUBTOTAL SMALL BUSINESS ADMINISTRATION				102,177	0

TENNESSEE VALLEY AUTHORITY					
TENNESSEE VALLEY AUTHORITY					
DIRECT FROM:					
TENNESSEE VALLEY AUTHORITY					
TVA Energy Research and Technology Applications		GFB	62.001	162,840	0
SUBTOTAL DIRECT FROM:				162,840	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
SUBTOTAL TENNESSEE VALLEY AUTHORITY				162,840	0
SUBTOTAL TENNESSEE VALLEY AUTHORITY				162,840	0
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DEPARTMENT OF VETERANS AFFAIRS					
DEPARTMENT OF VETERANS AFFAIRS					
DIRECT FROM:					
DEPARTMENT OF VETERANS AFFAIRS					
Unclassified Grants and Contracts		GFB	64.000	7,977	0
SUBTOTAL DIRECT FROM:				7,977	0
SUBTOTAL DEPARTMENT OF VETERANS AFFAIRS				7,977	0
VETERANS BENEFITS ADMINISTRATION, DEPARTMENT OF VETERANS AFFAIRS					
DIRECT FROM:					
VETERANS BENEFITS ADMINISTRATION, DEPARTMENT OF VETERANS AFFAIRS					
Native American Veteran Direct Loan Program		GFE	64.126	2,990	0
SUBTOTAL DIRECT FROM:				2,990	0
SUBTOTAL VETERANS BENEFITS ADMINISTRATION, DEPARTMENT OF VETERANS AFFAIRS				2,990	0
VETERANS HEALTH ADMINISTRATION, DEPARTMENT OF VETERANS AFFAIRS					
DIRECT FROM:					
VETERANS HEALTH ADMINISTRATION, DEPARTMENT OF VETERANS AFFAIRS					
Sharing Specialized Medical Resources		GFE	64.018	78,608	0
SUBTOTAL DIRECT FROM:				78,608	0
SUBTOTAL VETERANS HEALTH ADMINISTRATION, DEPARTMENT OF VETERANS AFFAIRS				78,608	0
SUBTOTAL DEPARTMENT OF VETERANS AFFAIRS				89,575	0
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ENVIRONMENTAL PROTECTION AGENCY					
ENVIRONMENTAL PROTECTION AGENCY					
DIRECT FROM:					
ENVIRONMENTAL PROTECTION AGENCY					
Unclassified Grants and Contracts		GFB	66.000	37,888	0
Environmental Education Training Program		GFB	66.950	8,707	0
National Network for Environmental Management Studies Fellowship Program		GFB	66.952	10,903	0
SUBTOTAL DIRECT FROM:				57,498	0
PASS-THROUGH PROGRAMS FROM:					
The Cadmus Group					
R&D		GLA	66.058-COLORADO-1	13,505	0
University of Montana					
R&D		GGB	66.PG09-25709-01	40,378	0
Water Environment Research Foundation					
R&D		GGB	66.06-CTS-1CO Amd #2	94,810	0
R&D		GGB	66.06-SW-1 TO# 5, amd. #2	222,558	20,941
R&D		GGB	66.SWCIR06 Task Order #3- a	67,240	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				438,491	20,941
SUBTOTAL ENVIRONMENTAL PROTECTION AGENCY				495,989	20,941
OFFICE OF AIR AND RADIATION, ENVIRONMENTAL PROTECTION AGENCY					
DIRECT FROM:					
OFFICE OF AIR AND RADIATION, ENVIRONMENTAL PROTECTION AGENCY					

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Surveys, Studies, Research, Investigations, Demonstrations and Special Purpose Activities Relating to the C		GFB	66.034	78,305	61,667
SUBTOTAL DIRECT FROM:				78,305	61,667
PASS-THROUGH PROGRAMS FROM:					
NATL JEWISH HOSPITAL					
Surveys, Studies, Research, Investigations, Demonstrations and Special Purpose Activities Relating to the C		GFE	66.034 / 66.NJH 22098501	4,395	0
University of Montana					
Surveys, Studies, Research, Investigations, Demonstrations and Special Purpose Activities Relating to the C		GLA	66.034 / 66.PG08-67099-01	12,906	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				17,301	0
SUBTOTAL OFFICE OF AIR AND RADIATION, ENVIRONMENTAL PROTECTION AGENCY				95,606	61,667
OFFICE OF POLLUTION PREVENTION AND TOXIC SUBSTANCES, ENVIRONMENTAL PROTECTION AGENCY					
DIRECT FROM:					
OFFICE OF POLLUTION PREVENTION AND TOXIC SUBSTANCES, ENVIRONMENTAL PROTECTION AGENCY					
Pesticide Environmental Stewardship Regional Grants		GGB	66.714 / 66.PE-97875901-0	153	0
Research, Development, Monitoring, Public Education, Training, Demonstrations, and Studies		GGB	66.716 / 66.X8-97819701-0	5	0
Research, Development, Monitoring, Public Education, Training, Demonstrations, and Studies		GGB	66.716 / 66.X8-97819801-0	21,133	0
Research, Development, Monitoring, Public Education, Training, Demonstrations, and Studies		GGB	66.716 / 66.X8-97876701-0	13,407	0
Research, Development, Monitoring, Public Education, Training, Demonstrations, and Studies		GGB	66.716 / 66.X8-97885801-0	3,672	0
Source Reduction Assistance		GFE	66.717	25,093	0
SUBTOTAL DIRECT FROM:				63,463	0
SUBTOTAL OFFICE OF POLLUTION PREVENTION AND TOXIC SUBSTANCES, ENVIRONMENTAL PROTECTION AGENCY				63,463	0
OFFICE OF RESEARCH AND DEVELOPMENT, ENVIRONMENTAL PROTECTION AGENCY					
DIRECT FROM:					
OFFICE OF RESEARCH AND DEVELOPMENT, ENVIRONMENTAL PROTECTION AGENCY					
Science to Achieve Results (STAR) Research Program		GFB	66.509	382,231	92,381
Science to Achieve Results (STAR) Research Program		GGB	66.509 / 66.RD-83374701 0 amend 0	81,894	9,686
Science to Achieve Results (STAR) Research Program		GGB	66.509 / 66.RD-083489901-0	8,266	0
Science to Achieve Results (STAR) Research Program		GLA	66.509 / 66.RD-8332401-0	88,021	0
Science to Achieve Results (STAR) Research Program		GGB	66.509 / 66.RD-83345101	(645)	(200)
Science to Achieve Results (STAR) Research Program		GGB	66.509 / 66.RD-83383301-1	98,717	3,131
Science to Achieve Results (STAR) Research Program		GLA	66.509 / 66.RD-83438701-0	231,097	30,597
Science to Achieve Results (STAR) Research Program		GGB	66.509 / 66.RD-83455101-0	108,742	34,952
Surveys, Studies, Investigations and Special Purpose Grants within the Office of Research and Development		GGB	66.510 / 66.X3-83350101-0	6,849	0
Science to Achieve Results (STAR) Fellowship Program		GFB	66.514	15,571	0
SUBTOTAL DIRECT FROM:				1,020,743	170,547
PASS-THROUGH PROGRAMS FROM:					
State University of New York					
Science to Achieve Results (STAR) Research Program		GGB	66.509 / 66.49229A amend 1	40,915	0
Water Environment Research Foundation					
Office of Research and Development Consolidated Research/Training/Fellowships		GGB	66.511 / 66.SWC1R06 Task Order #3	0	32,007
Office of Research and Development Consolidated Research/Training/Fellowships		GGB	66.511 / 66.SWC1R06 Task Order #4	7,795	18,156
Water Research Foundation					
Office of Research and Development Consolidated Research/Training/Fellowships		GGB	66.511 / 66.04332	141,161	0
Office of Research and Development Consolidated Research/Training/Fellowships		GGB	66.511 / 66.04333	34,795	52,599
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				224,666	102,762
SUBTOTAL OFFICE OF RESEARCH AND DEVELOPMENT, ENVIRONMENTAL PROTECTION AGENCY				1,245,409	273,309
OFFICE OF THE ADMINISTRATOR, ENVIRONMENTAL PROTECTION AGENCY					
PASS-THROUGH PROGRAMS FROM:					
Water Environment Research Foundation					
Environmental Policy and Innovation Grants		GGB	66.611 / 66.INFR4SC09	150,451	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				150,451	0
SUBTOTAL OFFICE OF THE ADMINISTRATOR, ENVIRONMENTAL PROTECTION AGENCY				150,451	0
OFFICE OF WATER, ENVIRONMENTAL PROTECTION AGENCY					
DIRECT FROM:					

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
OFFICE OF WATER, ENVIRONMENTAL PROTECTION AGENCY		GGB	66.461 / 66.CD-96810901-0	311	0
Regional Wetland Program Development Grants		GGB	66.461 / 66.CD-97846701	87,527	0
Regional Wetland Program Development Grants		GGB	66.461 / 66.CD-97847001	56,749	0
Regional Wetland Program Development Grants		GGB	66.461 / 66.CD-97847301-1	64,251	0
Regional Wetland Program Development Grants		GGB	66.461 / 66.CD-97854201	18,312	0
Regional Wetland Program Development Grants		GGB	66.461 / 66.CD-97868601-0	12,255	0
Regional Wetland Program Development Grants		GGB	66.461 / 66.CD-97873801-Amd#2	44,806	0
SUBTOTAL DIRECT FROM:				284,211	0
SUBTOTAL OFFICE OF WATER, ENVIRONMENTAL PROTECTION AGENCY				284,211	0
SUBTOTAL ENVIRONMENTAL PROTECTION AGENCY				2,335,129	355,917
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NUCLEAR REGULATORY COMMISSION					
NUCLEAR REGULATORY COMMISSION					
DIRECT FROM:					
NUCLEAR REGULATORY COMMISSION					
U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program		GLA	77.008 / 77.NRC-38-08-954	131,211	0
U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program		GLA	77.008 / 77.NRC-38-09-924	2,500	0
U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program		GLA	77.008 / 77.NRC-38-10-952	79,132	0
SUBTOTAL DIRECT FROM:				212,843	0
SUBTOTAL NUCLEAR REGULATORY COMMISSION				212,843	0
SUBTOTAL NUCLEAR REGULATORY COMMISSION				212,843	0
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DEPARTMENT OF ENERGY					
CIVILIAN RADIOACTIVE WASTE MANAGEMENT, DEPARTMENT OF ENERGY					
PASS-THROUGH PROGRAMS FROM:					
University of California-Lawrence Livermore National Lab					
Nuclear Waste Disposal Siting		GGB	81.065 / 81.B581954	(1,276)	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				(1,276)	0
SUBTOTAL CIVILIAN RADIOACTIVE WASTE MANAGEMENT, DEPARTMENT OF ENERGY				(1,276)	0
DEPARTMENT OF ENERGY					
DIRECT FROM:					
DEPARTMENT OF ENERGY					
R&D		GLA	81. 4300065909	6,549	0
R&D		GLA	81. 4300065924	38,635	0
Unclassified Grants and Contracts		GFB	81.000	1,138,684	229,064
State Energy Program		GFB	81.041	(276)	0
ARRA R&D		GFB	81.049	753,510	0
Office of Science Financial Assistance Program		GFB	81.049	7,132,657	5,072
Office of Science Financial Assistance Program		GGB	81.049 / 81.00000000E- SC3956	116,926	0
Office of Science Financial Assistance Program		GGB	81.049 / 81.00000000E-SC0001724	54,196	0
Office of Science Financial Assistance Program		GGB	81.049 / 81.00000000E-SC0002354 m	63,908	0
Office of Science Financial Assistance Program		GGB	81.049 / 81.00000000E-SC04030	55,251	0
Office of Science Financial Assistance Program		GGB	81.049 / 81.4000094858 Mod #4	149,337	0
Office of Science Financial Assistance Program		GGB	81.049 / 81.6A502022	18,817	0
Office of Science Financial Assistance Program		GGB	81.049 / 81.DE-00000000SC01904 M 2	102,749	0
Office of Science Financial Assistance Program		GGB	81.049 / 81.DE-FC02-06ER64302 mod	311,665	16,190
Office of Science Financial Assistance Program		GGB	81.049 / 81.DE-FC02-07ER54909 AMD	78,888	0
Office of Science Financial Assistance Program		GGB	81.049 / 81.DE-FC02-03ER15453 A00	229,836	0
Office of Science Financial Assistance Program		GGB	81.049 / 81.DE-FG02-03ER41255 006	7,623	0
Office of Science Financial Assistance Program		GGB	81.049 / 81.DE-FG02-03ER41255 008	100,861	0
ARRA R&D		GGB	81.049 / 81.DE-FG02-03ER41255 009	40,062	0
Office of Science Financial Assistance Program		GGB	81.049 / 81.DE-FG02-04ER15592 Amd	86,347	84,810
Office of Science Financial Assistance Program		GLA	81.049 / 81.DE-FG02-04ER54775	4,016	0
Office of Science Financial Assistance Program		GGB	81.049 / 81.DE-FG02-04ER63890	80,649	63,109

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Office of Science Financial Assistance Program		GLA	81.049 / 81.DE-FG02-05ER46242	223,365	0
Office of Science Financial Assistance Program		GGB	81.049 / 81.DE-FG02-05ER63946 A00	10,120	(2,248)
Office of Science Financial Assistance Program		GGB	81.049 / 81.DE-FG02-05ER64087 A00	0	14,151
Office of Science Financial Assistance Program		GLA	81.049 / 81.DE-FG02-06ER64233	10	0
Office of Science Financial Assistance Program		GGB	81.049 / 81.DE-FG02-06ER64317	27,615	0
Office of Science Financial Assistance Program		GLA	81.049 / 81.DE-FG02-07ER15841	32,568	0
Office of Science Financial Assistance Program		GLA	81.049 / 81.DE-FG02-07ER46397	139,480	0
Office of Science Financial Assistance Program		GGB	81.049 / 81.DE-FG02-07ER64350 004	293,458	26,261
Office of Science Financial Assistance Program		GLA	81.049 / 81.DE-FG02-07ER64423	203,792	0
Office of Science Financial Assistance Program		GGB	81.049 / 81.DE-FG02-08ER64572 Mo	60,919	0
Office of Science Financial Assistance Program		GGB	81.049 / 81.DE-FG02-08ER64622	145,007	0
Office of Science Financial Assistance Program		GGB	81.049 / 81.DE-FG02-08ER64622 Mo	265,914	0
Office of Science Financial Assistance Program		GGB	81.049 / 81.DE-FG02-08ER64629	460,895	0
Office of Science Financial Assistance Program		GGB	81.049 / 81.DE-FG02-08ER64647	53,088	64,934
Office of Science Financial Assistance Program		GLA	81.049 / 81.DE-FG02-08ER64659	129,137	0
Office of Science Financial Assistance Program		GLA	81.049 / 81.DE-FG02-93ER14363	24,232	0
ARRA R&D		GGB	81.049 / 81.DE-FG02-93ER40788 AME	29,513	0
Office of Science Financial Assistance Program		GGB	81.049 / 81.DE-FG02-93ER40788 AME	800,107	0
Office of Science Financial Assistance Program		GLA	81.049 / 81.DE-FG02-93ER40789	309,948	0
Office of Science Financial Assistance Program		GGB	81.049 / 81.DE-FG03-96ER14647 A01	144,336	0
Office of Science Financial Assistance Program		GLA	81.049 / 81.DE-SC0000676/10SC0032	23,956	0
Office of Science Financial Assistance Program		GLA	81.049 / 81.DE-SC0004303	33,492	0
Office of Science Financial Assistance Program		GLA	81.049 / 81.DE-SC0004934	89,503	0
Office of Science Financial Assistance Program		GGB	81.049 / 81.DE-SC0005294 Mod 001	311,420	17,507
Office of Science Financial Assistance Program		GGB	81.049 / 81.DE-SC0005304 mod 1	1,702	0
Office of Science Financial Assistance Program		GLA	81.049 / 81.DE-SC0005342	128,088	10,323
Office of Science Financial Assistance Program		GGB	81.049 / 81.DE-SC0005413 mod 1	92,596	0
Office of Science Financial Assistance Program		GLA	81.049 / 81.SC 0000757	202,410	0
Office of Scientific and Technical Information		GFB	81.064	305,689	0
ARRA R&D		GFB	81.087	72,632	0
Renewable Energy Research and Development		GFB	81.087	939,032	62,456
Renewable Energy Research and Development		GLA	81.087 / 81.DE-EE0000260	557,726	0
Renewable Energy Research and Development		GLA	81.087 / 81.DE-FG36-06G016032	132,505	139,427
Fossil Energy Research and Development		GLA	81.089 / 81.DE-FE0000730	392,492	78,854
Fossil Energy Research and Development		GLA	81.089 / 81.DE-FE0000988	301,339	0
Fossil Energy Research and Development		GLA	81.089 / 81.DE-FE0001009	316,442	45,000
Fossil Energy Research and Development		GLA	81.089 / 81.DE-FE0004630	103,598	0
Fossil Energy Research and Development		GLA	81.089 / 81.DE-FG36-08G018195	360,116	111,018
Fossil Energy Research and Development		GLA	81.089 / 81.DE-NT0005202	7,356	0
Fossil Energy Research and Development		GLA	81.089 / 81.DE-NT0005663	273,213	72,182
Fossil Energy Research and Development		GLA	81.089 / 81.DE-NT0005672	481,015	0
Fossil Energy Research and Development		GLA	81.089 / 81.DE-NT0006554	159,037	104,349
Stewardship Science Grant Program		GGB	81.112 / 81.DE-FG02-08ER64622	20,478	0
Stewardship Science Grant Program		GLA	81.112 / 81.DE-FG52-10NA29650	136,162	0
Defense Nuclear Nonproliferation Research		GFB	81.113	217,664	0
Nuclear Energy Research, Development and Demonstration		GLA	81.121 / 81.DE-NE0000082	100,062	0
Nuclear Energy Research, Development and Demonstration		GLA	81.121 / 81.DE-NE0000301	58,714	0
ARRA R&D		GFB	81.122	246,457	0
Electricity Delivery and Energy Reliability, Research, Development and Analysis		GGB	81.122 / 81.DE-OE0000070	292,512	19,350
ARRA R&D		GGB	81.133 / 81.DE-FE0001830, Mod 001	100,493	0
ARRA R&D		GFB	81.135	393,475	362,936
R&D		GGB	81.87589-001-10 mod 1	40,315	0
R&D		GGB	81.8595091	3,888	0
R&D		GGB	81.DE-AP36-07G027452	(964)	0
R&D		GGB	81.DE-FG02-04ER15591 Amd A	84,255	0
R&D		GGB	81.DE-FG02-07ER46448	146,990	0
R&D		GGB	81.DE-FG02-08ER64622	(4,031)	0
R&D		GLA	81.DE-FG36-08G088100	115,258	0
R&D		GGB	81.DE-FG52-06NA26152 #002	(5)	0
R&D		GGB	81.DE-FG02-96ER14625 A018	(25)	0
R&D		GLA	81.DE-NT0005202	56,786	0
R&D		GGB	81.Order # DE-AP36-08G02837	910	0
R&D		GLA	81.P0# MIEI38374/IPA CAROL	115	0
SUBTOTAL DIRECT FROM:				21,219,262	1,524,745
PASS-THROUGH PROGRAMS FROM:					
3M Company					
R&D		GLA	81.USMM25809	226,150	0
ADA Technologies, Inc.					
R&D		GLA	81.10-0370S	9,410	0
AMERICAN HEART ASSOCIATION / PACIFIC MTN					
Epidemiology and Other Health Studies Financial Assistance Program		GFE	81.108 / 81.09 PRE 2250186	(851)	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Advanced Technology Institute					
R&D		GLA	81.2005-302	5,292	0
Alliance for Sustainable Energy-NREL					
Renewable Energy Research and Development		GGB	81.087 / 81.ZFT-9-99323-01 Mod 2	95,365	0
Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis		GGB	81.117 / 81.UCA-0-41027-02	33,930	0
Electricity Delivery and Energy Reliability, Research, Development and Analysis		GGB	81.122 / 81.XCO-0-40592-01	65,143	0
R&D		GGB	81.Auth. No. UCA-0-41027-01	21,194	0
R&D		GGB	81.XEE-8-77562-01 Mod 5	36,874	0
R&D		GGB	81.XXL-5-44205-02	375	0
R&D		GGB	81.XXL-5-44205-03	(1,003)	0
R&D		GGB	81.ZCO-7-77386-01 Mod 3	13,695	0
R&D		GGB	81.ZEJ-7-77039-01 Mod 3	49,424	0
Alliance for Sustainable Energy-NREL-CRSP					
R&D		GGB	81.09004814	10,178	0
R&D		GGB	81.9004814	96	0
R&D		GGB	81.KXFE-9-99005-01	(57)	0
R&D		GGB	81.KXFE-9-99005-02	0	11,554
R&D		GGB	81.KXFE-9-99005-03 Mod 2	22,457	0
R&D		GGB	81.KXFE-9-99005-04 mod 2	24,925	0
R&D		GGB	81.KXFE-9-99005-05 mod 1	18,918	0
R&D		GGB	81.KXFE-9-99005-06	40,892	0
Arizona State University					
ARRA R&D		GGB	81.122 / 81.11-452	23,417	0
Assoc. Universities, Inc.-Brookhaven Lab					
ARRA R&D		GGB	81.168100 amend 3	25,539	0
BERKELEY NATIONAL LABORATORY					
Unclassified Grants and Contracts		GFE	81.000 / 81.682435	13,090	0
Battelle Energy Alliance					
R&D		GLA	81. 72949	30,579	0
Battelle - Pacific Northwest National Laboratory					
R&D		GLA	81. 112440	27,330	0
Battelle Energy					
R&D		GLA	81. 84822	15,338	0
R&D		GLA	81. 91044	139,719	175,154
R&D		GLA	81.09-265A - P0001872	66,215	0
Battelle Energy Alliance, LLC					
R&D		GLA	81. 114253	4,375	0
Brookhaven National Laboratory					
R&D		GLA	81. 114940	23,641	0
CRSP - Center for Revolutionary Solar Photoconversion					
R&D		GGB	81.KXFE-9-99005-07	10,865	0
R&D		GGB	81.KXFE-9-99005-08	2,645	0
CSU Ventures Inc.					
Renewable Energy Research and Development		GJB	81.087 / 81.DOE001-1(ACC)	67,555	0
CSURF-CSU Ventures					
ARRA R&D		GGB	81.DOE001-2	250,225	0
Caterpillar, Inc.					
Inventions and Innovations		GGB	81.036 / 81.C238615	77,496	0
Renewable Energy Research and Development		GGB	81.087 / 81.C174092 Amend 3	87,883	0
Renewable Energy Research and Development		GGB	81.087 / 81.C174092 Amend 3	178,022	0
City of Fort Collins					
ARRA R&D		GGB	81.049	288,769	0
Donald Danforth Plant Science Center					
ARRA R&D		GGB	81.087 / 81.28302-D Mod 3 & 4	411,834	0
Fermi Ntl Accelerator Lab (Fermilab)					
R&D		GGB	81.PO # 583071 Rev 1	1,995	0
General Atomics					
R&D		GLA	81. 4500020580	39,836	0
Georgia Institute of Technolog					
Nuclear Energy Research, Development and Demonstration		GLA	81.121 / 81.R8895-G3/DPO#25000168	61,105	0
Idaho National Laboratory					
R&D		GLA	81. 96592	69,154	0
R&D		GLA	81. 99596	78,974	0
R&D		GLA	81. 100307	42,615	0
R&D		GLA	81. 100709	84,303	0
R&D		GLA	81. 108168	21,527	0
R&D		GLA	81. 110265	33,073	0
Idaho National Labs					
R&D		GLA	81. 91544	203,603	0
R&D		GLA	81. 92553	19,251	0
R&D		GLA	81. 97515	50,043	0
Idaho State University					
R&D		GLA	81.11-180C	48,793	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
KM Labs		GLA	81.NO PO# REFERENCE	6,283	0
R&D					
KMLabs Inc.		GLA	81.CSM 9785	32,350	0
R&D					
KMLabs Inc. - Kapteyn Murnane Laboratories, Inc.		GGB	81.049	28,805	0
Office of Science Financial Assistance Program					
Knolls Atomic Power Laboratory		GLA	81.P06013555	63,366	0
R&D					
Lawrence Livermore		GLA	81.B584257	54,299	0
R&D		GLA	81.B589894	36,843	0
R&D		GLA	81.B591267	55,920	0
R&D		GLA	81.NO.B590343	53,667	0
Lawrence Livermore Laboratories					
R&D		GLA	81.B583018	2,170	0
Lawrence Livermore National Laboratory					
R&D		GLA	81.B580449	50,225	0
R&D		GLA	81.B593911	20,437	0
R&D		GLA	81.B593912	24,182	0
Los Alamos National Laboratory					
R&D		GLA	81.PROPOSAL NO. 10263	22	0
Los Alamos National Labs					
R&D		GLA	81.52533-001-07	78,497	0
R&D		GLA	81.72337-001-09	158,264	0
R&D		GLA	81.74274-001-09	82,904	0
R&D		GLA	81.74274-001-9	3,883	0
R&D		GLA	81.79589-001-10	100,500	0
MTU - Michigan Technological University					
Office of Science Financial Assistance Program		GGB	81.049 / 81.050516217 PO# P00722	20,801	0
Missouri University of Science and Technology					
R&D		GLA	81.00028983-01	6,999	0
NATL JEWISH HOSPITAL					
Epidemiology and Other Health Studies Financial Assistance Program		GFE	81.108 / 81.NJH 22085407	211,996	0
National Renewable Energy Laboratory					
R&D		GLA	81.AFT-0-40449-01	39,744	0
R&D		GLA	81.AGB-1-11429-01	69,160	0
R&D		GLA	81.AGC-0-40307-01	19,994	0
R&D		GLA	81.AGC-9-99554-01	12,250	0
R&D		GLA	81.ATTN: B. ZIGLER/APPT G.80	51,765	0
R&D		GLA	81.ATTN: J. PERKINS/APPT C. P	19,159	0
R&D		GLA	81.AXH-1-40453-11	3,816	0
R&D		GLA	81.H2791192	35,583	0
R&D		GLA	81.KXEA-3-33607-33	46,777	0
R&D		GLA	81.KXEA-3-33607-51	29,540	0
R&D		GLA	81.KXEA-3-33607-53	3,895	0
R&D		GLA	81.KXEA-3-33607-55	45,270	0
R&D		GLA	81.KXEA-3-33607-56	27,448	0
R&D		GLA	81.PO 187325	(425)	0
R&D		GLA	81.PO 194669	6,809	0
R&D		GLA	81.UGA-0-41025-02	90,949	0
R&D		GLA	81.UGA-0-41025-03	24,801	0
R&D		GLA	81.UGA-0-41025-04	44,613	0
R&D		GLA	81.UGA-0-41025-05	57,945	0
R&D		GLA	81.UGA-0-41025-06/6A502021	13,775	0
R&D		GLA	81.UGA-0-41025-07	4,725	0
R&D		GLA	81.UGA-0-41025-08	7,875	0
R&D		GLA	81.UGA-041025-03	41,240	0
R&D		GLA	81.ZFA-0-40654-01	125,259	0
R&D		GLA	81.ZFT-8-88517-01	16,434	0
National Renewable Energy Labs					
R&D		GLA	81.AFT-8-88533-01	42,390	0
R&D		GLA	81.AGC-9-99554-01	48,700	0
R&D		GLA	81.ATTN: B. ZIGLER/APPT-NAKAG	60,600	0
R&D		GLA	81.KXEA-3-33607-26	2,612	0
R&D		GLA	81.KXEA-3-33607-27	42,744	0
R&D		GLA	81.KXEA-3-33607-32	(137)	0
R&D		GLA	81.KXEA-3-33607-33	6,402	0
R&D		GLA	81.KXEA-3-33607-38	42,858	0
R&D		GLA	81.KXEA-3-33607-40	52,368	0
R&D		GLA	81.KXEA-3-33607-42	(10,323)	0
R&D		GLA	81.KXEA-3-33607-43	39,575	0
R&D		GLA	81.KXEA-3-33607-45	41,568	0
R&D		GLA	81.KXEA-3-33607-46	20,313	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
R&D		GLA	81.KXEA-3-33607-47	43,393	0
R&D		GLA	81.KXEA-3-33607-48	38,738	0
R&D		GLA	81.KXEA-3-33607-49	54,516	0
R&D		GLA	81.KXEA-3-33607-52	33,438	0
R&D		GLA	81.KXEA-3-33607-54	72,375	0
R&D		GLA	81.KXFE-9-99001-06	36,192	0
R&D		GLA	81.P0# 187179	142,883	0
R&D		GLA	81.XEA-5-44245-01	(11,146)	0
R&D		GLA	81.XEA-5-44245-01/MOD 8	4,115	0
R&D		GLA	81.XEE-9-99409-01	11,783	0
R&D		GLA	81.XEJ-9-88037-01	19,514	0
R&D		GLA	81.XFT-0-40579-01	76,609	0
R&D		GLA	81.XFT-0-40591-01	89,184	0
R&D		GLA	81.XGC-0-40445-01	141,504	0
R&D		GLA	81.ZFH-9-88673-01	63,235	0
R&D		GLA	81.ZFT-8-88565-01	92,816	0
R&D		GLA	81.ZFW-9-99114-01	(3)	0
R&D		GLA	81.ZFW-9-99315-01	37,294	0
R&D		GLA	81.ZGB-0-40606-01	80,563	0
R&D		GLA	81.ZGB-0-40647-01	58,174	0
R&D		GLA	81.ZGB-9-99187-01	121,137	0
North American Die Casting Association		GLA	81.117 / 81.DE-EE0001100	268,313	0
Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis					
OAK RIDGE ASSOCIATED UNIVERSITIES		GFE	81.108 / 81.12-12526	173,736	0
Epidemiology and Other Health Studies Financial Assistance Program					
Oak Ridge National Laboratory		GLA	81. 400085345	40,260	0
R&D					
Pall Corporation		GLA	81.4-42672	180,668	0
R&D					
Pennsylvania State University		GGB	81.049 / 81.3454-CSU-USD0E-4157	17,144	0
Office of Science Financial Assistance Program		GGB	81.049 / 81.4135-CSU-USD0E-4157	22,786	0
Office of Science Financial Assistance Program					
Praxair, Inc		GLA	81.DE-FC26-07NT43054	86,845	0
R&D					
Praxair, Inc.		GLA	81.089 / 81.DE-FE00004908	80,495	0
Fossil Energy Research and Development		GLA	81.089 / 81.SUB# DE-FE00004908	142,866	0
Fossil Energy Research and Development					
Research Partnership to Secure Energy for America		GLA	81.07122-09	42,022	210,107
R&D		GLA	81.07122-12	229,320	96,040
R&D		GLA	81.07122-15	439,784	111,279
R&D		GLA	81.08122-40	67,719	0
Research Partnership to Secure Engery for America					
R&D		GLA	81.07122-14	28,381	114,053
Rutgers University					
Stewardship Science Grant Program		GLA	81.112 / 81.S1063876	90,419	0
Sandia National Laboratories					
R&D		GLA	81. 947931	7,926	0
R&D		GLA	81. 1127615	638	0
R&D		GLA	81.PO 1010917	57,450	0
R&D		GLA	81.P0#A0344/814697	44,340	0
R&D		GLA	81.P0865963/A0344	102,317	0
R&D		GLA	81.SPO: 1070094	27,128	0
South Dakota School of Mines and Tech					
R&D		GLA	81.CSM08-02	13,038	0
South Dakota State University					
Regional Biomass Energy Programs		GGB	81.079 / 81.3TM146	72,581	0
Southwest Research Institute					
R&D		GLA	81.799171L	34,217	0
Stony Brook University					
Office of Science Financial Assistance Program		GGB	81.049 / 81.008044 amend 2	4,260	0
Stratus Consulting					
R&D		GLA	81.R130-85-1228	3,392	0
TDA Research, Inc.					
R&D		GLA	81.CSM-08.01	8,549	0
UNIVERSITY OF MINNESOTA					
ARRA-R&D		GFE	81.122 / 81.A000211553	2,938	0
United Solar Ovonic, LLC					
R&D		GLA	81.DE-FC36-07G017053	107,670	0
Univ Chicago/Argonne Univ Assoc-Argn Lab					
R&D		GGB	81.7F-00323 mod 5	34,229	0
University of California, Riverside					
Office of Science Financial Assistance Program		GGB	81.049 / 81.S-00000287 amend two	52,654	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
University of California, San Diego					
R&D		GGB	81.P0#10312743 - SUB	133,100	0
University of California-Lawrence Livermore National Lab		GGB	81.049 / 81.B590637	15,700	0
Office of Science Financial Assistance Program		GGB	81.121 / 81.B590280	7,522	0
Nuclear Energy Research, Development and Demonstration		GGB	81.B587438	15,970	0
R&D					
University of California-Los Alamos National Lab		GGB	81.29598-001-06 Mod 11	(23,531)	0
R&D					
University of Florida		GLA	81.049 / 81.UF-EIES-0804021-CSM#1	95,660	0
Office of Science Financial Assistance Program					
University of Miami		GGB	81.049 / 81.66612P	76,931	0
Office of Science Financial Assistance Program					
University of Oregon		GGB	81.049 / 81.234151T amend 4	203	0
Office of Science Financial Assistance Program					
University of Wisconsin					
R&D		GGB	81.275K144 Mod 02	75,147	0
Y-12 National Security Complex					
R&D		GLA	81. 4300079147	2,478	0
R&D		GLA	81. 43000069794	72,561	0
Yale University					
Office of Science Financial Assistance Program		GGB	81.049 / 81.C10E10972 amend 1	8,768	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				9,662,608	718,187
SUBTOTAL DEPARTMENT OF ENERGY				30,881,870	2,242,932
SUBTOTAL DEPARTMENT OF ENERGY				30,880,594	2,242,932

DEPARTMENT OF EDUCATION					
DEPARTMENT OF EDUCATION					
DIRECT FROM:					
DEPARTMENT OF EDUCATION					
R&D		GGB	84.B590495	175,209	0
R&D		GGB	84.H12000900004 CSURM-221	1,780	0
R&D		GGB	84.P01126394 Rev 1	6,542	0
SUBTOTAL DIRECT FROM:				183,531	0
PASS-THROUGH PROGRAMS FROM:					
Alliance for Sustainable Energy-NREL					
R&D		GGB	84.XEV-1-40669-01	34,825	0
ARRA R&D		GGB	84.XGA-0-40064-01	30,198	0
American Printing House for the Blind					
R&D: Research Lit Low Vision APHB		GKA	84.FT08-100	12,496	0
Fermi Ntl Accelerator Lab (Fermilab)					
R&D		GGB	84.PO # 595094	43,365	0
National Writing Project					
R&D		GGB	84.03-C003	16,346	0
State of Utah					
R&D: Description Enhanced Assessment		GKA	84. 116255	78,285	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				215,515	0
SUBTOTAL DEPARTMENT OF EDUCATION				399,046	0
INSTITUTE OF EDUCATION SCIENCES, DEPARTMENT OF EDUCATION					
DIRECT FROM:					
INSTITUTE OF EDUCATION SCIENCES, DEPARTMENT OF EDUCATION					
Education Research, Development and Dissemination		GFB	84.305	360,058	0
Education Research, Development and Dissemination		GFE	84.305	187,938	0
Research in Special Education		GFC	84.324	20,524	26,797
Research in Special Education		GFE	84.324	236,004	0
Research in Special Education		GKA	84.324	23,672	0
Research in Special Education		GGB	84.324 / 84.R324A110136	41,062	2,969
SUBTOTAL DIRECT FROM:				869,258	29,766
SUBTOTAL INSTITUTE OF EDUCATION SCIENCES, DEPARTMENT OF EDUCATION				869,258	29,766

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

NONCASH

INDICATOR

STATE¹

AGENCY

CFDA / OTHER ID NUMBER

DIRECT

EXPENDITURES

PASSED TO

SUBRECIPIENTS

OFFICE OF ASSISTANT SECRETARY FOR POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION

DIRECT FROM:

OFFICE OF ASSISTANT SECRETARY FOR POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION

National Resource Centers Program for Foreign Language and Area Studies or Foreign Language and Internation

GFB

84.015

399,562

0

Undergraduate International Studies and Foreign Language Programs

GGB

84.016 / 84.P016A080080-02

12,259

0

Overseas Programs - Faculty Research Abroad

GFB

84.019

5,854

0

Overseas Programs - Doctoral Dissertation Research Abroad

GFB

84.022

86,733

0

Graduate Assistance in Areas of National Need

GFB

84.200

272,523

0

Graduate Assistance in Areas of National Need

GLA

84.200 / 84.P200A070503

49,616

0

Demonstration Projects to Support Postsecondary Faculty, Staff, and Administrations in Educating Students w

GGB

84.333 / 84.P333A080026 action 4

262,267

0

Child Care Access Means Parents in School

GGB

84.335 / 84.P335A100095

40,730

18,983

SUBTOTAL DIRECT FROM:

1,129,544

18,983

PASS-THROUGH PROGRAMS FROM:

CLINTON GLOBAL INITIATIVE UNIVERSITY

Minority Science and Engineering Improvement

GFE

84.120 / 84.PN091967

4,957

0

SUBTOTAL PASS-THROUGH PROGRAMS FROM:

4,957

0

SUBTOTAL OFFICE OF ASSISTANT SECRETARY FOR POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION

1,134,501

18,983

OFFICE OF ASSISTANT SECRETARY FOR SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION

DIRECT FROM:

OFFICE OF ASSISTANT SECRETARY FOR SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION

Fund for the Improvement of Postsecondary Education

GFB

84.116

11,484

0

Fund for the Improvement of Postsecondary Education

GKA

84.116

21,141

0

Fund for the Improvement of Postsecondary Education

GLA

84.116 / 84.P116B040030

18

0

Fund for the Improvement of Postsecondary Education

GGB

84.116 / 84.P116W090280

261,591

0

SUBTOTAL DIRECT FROM:

294,234

0

SUBTOTAL OFFICE OF ASSISTANT SECRETARY FOR SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION

294,234

0

OFFICE OF BILINGUAL EDUCATION AND MINORITY LANGUAGES AFFAIRS, DEPARTMENT OF EDUCATION

DIRECT FROM:

OFFICE OF BILINGUAL EDUCATION AND MINORITY LANGUAGES AFFAIRS, DEPARTMENT OF EDUCATION

Bilingual Education: Professional Development

GFB

84.195

864,569

0

SUBTOTAL DIRECT FROM:

864,569

0

SUBTOTAL OFFICE OF BILINGUAL EDUCATION AND MINORITY LANGUAGES AFFAIRS, DEPARTMENT OF EDUCATION

864,569

0

OFFICE OF ELEMENTARY AND SECONDARY EDUCATION, DEPARTMENT OF EDUCATION

DIRECT FROM:

OFFICE OF ELEMENTARY AND SECONDARY EDUCATION, DEPARTMENT OF EDUCATION

Civil Rights Training and Advisory Services

GFB

84.004

617,042

0

Migrant Education_High School Equivalency Program

GFB

84.141

526,194

0

Migrant Education_College Assistance Migrant Program

GFB

84.149

444,512

0

SUBTOTAL DIRECT FROM:

1,587,748

0

PASS-THROUGH PROGRAMS FROM:

CLAYTON FOUNDATION

Parental Information and Resource Centers

GFE

84.310 / 84.AWD093378

(59)

0

EAGLE COUNTY SCHOOL DISTRICT

Mathematics and Science Partnerships

GFC

84.366 / 84.MOU SIGNED 1/13/10

1,351

0

SUBTOTAL PASS-THROUGH PROGRAMS FROM:

1,292

0

SUBTOTAL OFFICE OF ELEMENTARY AND SECONDARY EDUCATION, DEPARTMENT OF EDUCATION

1,589,040

0

OFFICE OF PLANNING, EVALUATION AND POLICY DEVELOPMENT

DIRECT FROM:

OFFICE OF PLANNING, EVALUATION AND POLICY DEVELOPMENT

Unclassified Grants and Contracts

GFB

84.000

354,814

0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
SUBTOTAL DIRECT FROM:				354,814	0
SUBTOTAL OFFICE OF PLANNING, EVALUATION AND POLICY DEVELOPMENT				354,814	0
OFFICE OF SAFE AND DRUG-FREE SCHOOLS, DEPARTMENT OF EDUCATION					
DIRECT FROM:					
OFFICE OF SAFE AND DRUG-FREE SCHOOLS, DEPARTMENT OF EDUCATION Safe and Drug-Free Schools and Communities_National Programs		GFB	84.184	212,854	0
SUBTOTAL DIRECT FROM:				212,854	0
PASS-THROUGH PROGRAMS FROM:					
SMART-GIRL INC. Safe and Drug-Free Schools and Communities_National Programs		GFE	84.184 / 84.Q184B080045	18,866	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				18,866	0
SUBTOTAL OFFICE OF SAFE AND DRUG-FREE SCHOOLS, DEPARTMENT OF EDUCATION				231,720	0
OFFICE OF SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION					
DIRECT FROM:					
OFFICE OF SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION Rehabilitation Services_Service Projects		GGB	84.128 / 84.H128J080025 Action 3	47,799	22,641
National Institute on Disability and Rehabilitation Research		GFE	84.133	991,512	317,232
National Institute on Disability and Rehabilitation Research		GGB	84.133 / 84.H133G100197	119,714	11,876
Special Education - Personnel Development to Improve Services and Results for Children with Disabilities		GFB	84.325	166,093	0
Special Education - Personnel Development to Improve Services and Results for Children with Disabilities		GFE	84.325	309,016	0
SUBTOTAL DIRECT FROM:				1,634,134	351,749
PASS-THROUGH PROGRAMS FROM:					
GEORGIA INSTITUTE OF TECHNOLOGY National Institute on Disability and Rehabilitation Research		GFE	84.133 / 84.R8686-GI	128,200	0
LOUISIANA STATE UNIVERSITY National Institute on Disability and Rehabilitation Research		GFE	84.133 / 84.SUB#51482	31,685	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				159,885	0
SUBTOTAL OFFICE OF SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION				1,794,019	351,749
SUBTOTAL DEPARTMENT OF EDUCATION				7,531,201	400,498
<hr/>					
SCHOLARSHIP AND FELLOWSHIP FOUNDATIONS					
SMITHSONIAN INSTITUTE					
DIRECT FROM:					
SMITHSONIAN INSTITUTE Smithsonian Institution Fellowship Program		GFB	85.601	93,078	0
SUBTOTAL DIRECT FROM:				93,078	0
SUBTOTAL SMITHSONIAN INSTITUTE				93,078	0
SUBTOTAL SCHOLARSHIP AND FELLOWSHIP FOUNDATIONS				93,078	0
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DEPARTMENT OF HEALTH AND HUMAN SERVICES					
ADMINISTRATION FOR CHILDREN AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
DIRECT FROM:					
ADMINISTRATION FOR CHILDREN AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES Developmental Disabilities Projects of National Significance		GFE	93.631	403,875	96,032
SUBTOTAL DIRECT FROM:				403,875	96,032
PASS-THROUGH PROGRAMS FROM:					

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Abstinence & Marriage Education Partnership		GKA	93.010 / 93.	9,552	0
Community-Based Abstinence Education (CBAE)		GKA	93.010 / 93.	9,326	0
Congregatione Leon de Juda		GKA	93.010 / 93.	3,218	0
Community-Based Abstinence Education (CBAE)		GKA	93.010 / 93.Prime Award #90AE0219	20,374	0
Earle School District		GKA	93.087 / 93.	14,692	9,310
Community-Based Abstinence Education (CBAE)		GKA	93.010 / 93.	22,094	0
GEO EDUCATION & RESEARCH		GFC	93.592	91,667	1,450
Family Violence Prevention and Services/Grants for Battered Women's Shelters_Discretionary Grants		GFE	93.670 / 93.100310#270/QIC	287,889	6,974
Island Grove Regional Treatment Center		GFE	93.670 / 93.100310#270/QIC_YR2	59,524	0
Enhance the Safety of Children Affected by Parental Methamphetamine or Other Substance Abuse		GKA	93.086 / 93.90FE0134/01	518,336	17,734
Life Center of Long Island		GKA	93.086 / 93.90FE0134/01	922,211	113,766
Community-Based Abstinence Education (CBAE)		GKA	93.086 / 93.90FE0134/01		
QUALITY IMPROVEMENT CENTER ON EARLY CHIL		GFE	93.048	195,201	0
Child Abuse and Neglect Discretionary Activities		GGB	93.051 / 93.90AI0030/01	74,010	169,242
Child Abuse and Neglect Discretionary Activities		GFE	93.071	200,803	0
Weld County Department of Social Svs		GFE	93.071	470,014	169,242
Healthy Marriage Promotion and Responsible Fatherhood Grants		GKA	93.086 / 93.90FE0134/01	470,014	169,242
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					
SUBTOTAL ADMINISTRATION FOR CHILDREN AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
ADMINISTRATION ON AGING, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
DIRECT FROM:					
ADMINISTRATION ON AGING, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Special Programs for the Aging_Title IV_and Title II_Discretionary Projects		GFE	93.048	195,201	0
Alzheimer's Disease Demonstration Grants to States		GGB	93.051 / 93.90AI0030/01	74,010	169,242
Medicare Enrollment Assistance Program		GFE	93.071	200,803	0
SUBTOTAL DIRECT FROM:				470,014	169,242
SUBTOTAL ADMINISTRATION ON AGING, DEPARTMENT OF HEALTH AND HUMAN SERVICES				470,014	169,242
AGENCY FOR HEALTH CARE POLICY AND RESEARCH, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
DIRECT FROM:					
AGENCY FOR HEALTH CARE POLICY AND RESEARCH, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Research on Healthcare Costs, Quality and Outcomes		GFE	93.226	1,210,869	505,023
SUBTOTAL DIRECT FROM:				1,210,869	505,023
PASS-THROUGH PROGRAMS FROM:					
CHILDRENS HOSPITAL					
Research on Healthcare Costs, Quality and Outcomes		GFE	93.226 / 93.AWD-113539	14,630	0
KAISER FOUNDATION HEALTH PLAN OF COLORAD					
Research on Healthcare Costs, Quality and Outcomes		GFE	93.226 / 93.AWD100403	24,867	0
OREGON HEALTH SCIENCES UNIVERSITY					
Research on Healthcare Costs, Quality and Outcomes		GFE	93.226 / 93.GEMME0086MINNESOTA	3,692	0
Research on Healthcare Costs, Quality and Outcomes		GFE	93.226 / 93.GEMME0086_AMD01	25,318	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				68,507	0
SUBTOTAL AGENCY FOR HEALTH CARE POLICY AND RESEARCH, DEPARTMENT OF HEALTH AND HUMAN SERVICES				1,279,376	505,023
AGENCY FOR HEALTHCARE RESEARCH AND QUALITY, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
DIRECT FROM:					
AGENCY FOR HEALTHCARE RESEARCH AND QUALITY, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
ARRA-R&D		GFE	93.715	933,269	215,541
SUBTOTAL DIRECT FROM:				933,269	215,541
PASS-THROUGH PROGRAMS FROM:					
DENVER HEALTH AND HOSPITAL AUTHORITY					
ARRA-R&D		GFE	93.715 / 93.E2922	127,496	0
KAISER FOUNDATION HEALTH PLAN OF COLORAD					
ARRA-R&D		GFE	93.715 / 93.8036-101915	13,373	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				140,869	0
SUBTOTAL AGENCY FOR HEALTHCARE RESEARCH AND QUALITY, DEPARTMENT OF HEALTH AND HUMAN SERVICES				1,074,138	215,541

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
CENTERS FOR DISEASE CONTROL AND PREVENTION, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
DIRECT FROM:					
CENTERS FOR DISEASE CONTROL AND PREVENTION, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Innovations in Applied Public Health Research	GFE	93.061		490,879	0
Laboratory Training, Evaluation, and Quality Assurance Programs	GFE	93.064		447,341	0
Centers for Research and Demonstration for Health Promotion and Disease Prevention	GFE	93.135		1,376,899	33,903
Injury Prevention and Control Research and State and Community Based Programs	GFE	93.136		(503)	0
Injury Prevention and Control Research and State and Community Based Programs	GGB	93.136 / 93.1R49CE001168-03		97	0
Injury Prevention and Control Research and State and Community Based Programs	GGB	93.136 / 93.1R49CE001168-04 rev		524,431	351,034
Disabilities Prevention	GFE	93.184		20,216	0
Immunization Research, Demonstration, Public Information and Education: Training and Clinical Skills Improv	GFE	93.185		417,285	0
Occupational Safety and Health Program	GFB	93.262		160,791	0
Occupational Safety and Health Program	GFE	93.262		8,753	10,232
Occupational Safety and Health Program	GGB	93.262 / 93.1R210H009114-02		5,242	0
Occupational Safety and Health Program	GLA	93.262 / 93.1U600H010017-01		230,326	0
Occupational Safety and Health Program	GGB	93.262 / 93.5 R03 OH009381-02 Rev		9,834	0
Occupational Safety and Health Program	GGB	93.262 / 93.5 U0 OH008085-06		34,397	0
Occupational Safety and Health Program	GGB	93.262 / 93.5 U0 OH008085-06S1		116,398	3,789
Occupational Safety and Health Program	GGB	93.262 / 93.5 U0 OH008085-07		370,579	5,052
Occupational Safety and Health Program	GLA	93.262 / 93.5R010H009764-03		256,050	0
Centers for Disease Control and Prevention Investigations and Technical Assistance	GFE	93.283		293,707	0
Centers for Disease Control and Prevention Investigations and Technical Assistance	GGB	93.283 / 93.5 U19 CI000419-03 Rev		87,582	373,020
HIV Prevention Activities_Non-Governmental Organization Based	GGB	93.939 / 93.5U65PS001660-02		310,159	0
HIV Prevention Activities_Non-Governmental Organization Based	GGB	93.939 / 93.5U65PS001660-03		93,431	0
Assistance Programs for Chronic Disease Prevention and Control	GFE	93.945		930,863	15,000
SUBTOTAL DIRECT FROM:				6,184,757	792,030
PASS-THROUGH PROGRAMS FROM:					
ASSOCIATION OF AMERICAN MEDICAL COLLEGES					
Centers for Disease Control and Prevention Investigations and Technical Assistance	GFE	93.283 / 93.MM-1040-08/08		121,070	60,547
CERNER CORPORATION					
Epidemiologic Research Studies of Acquired Immunodeficiency Syndrome (AIDS) and Human Immunodeficiency Viru	GFE	93.943 / 93.200-2001-00133		3	0
CINCINNATI CHILDREN'S HOSPITAL MEDICAL C					
Assistance Programs for Chronic Disease Prevention and Control	GFE	93.945 / 93.CHMC#500/U01DP00248		1,477	0
DENVER HEALTH AND HOSPITAL					
Laboratory Training, Evaluation, and Quality Assurance Programs	GFE	93.064 / 93.E2238-A-1		1,958	0
Laboratory Training, Evaluation, and Quality Assurance Programs	GFE	93.064 / 93.E2238-E		4,157	0
Immunization Research, Demonstration, Public Information and Education: Training and Clinical Skills Improv	GFE	93.185 / 93.E2431-C		173,270	0
Immunization Research, Demonstration, Public Information and Education: Training and Clinical Skills Improv	GFE	93.185 / 93.E2432		(28)	0
Immunization Research, Demonstration, Public Information and Education: Training and Clinical Skills Improv	GFE	93.185 / 93.E2432-1		23,962	0
Immunization Research, Demonstration, Public Information and Education: Training and Clinical Skills Improv	GFE	93.185 / 93.E2432-2		113,904	0
Preventive Health Services_Sexually Transmitted Diseases Control Grants	GFE	93.977 / 93.E19190-11		37,204	0
Preventive Health Services_Sexually Transmitted Diseases Control Grants	GFE	93.977 / 93.E1919E-3		21,266	0
Preventive Health Services_Sexually Transmitted Diseases Research, Demonstrations, and Public Information a	GFE	93.978 / 93.E19190-13		11,172	0
INDIANA UNIVERSITY					
HIV Prevention Activities_Non-Governmental Organization Based	GFE	93.939 / 93.IU 4645709		(14,572)	0
HIV Prevention Activities_Non-Governmental Organization Based	GFE	93.939 / 93.IUB-4645713-UCD		49,970	0
JOHNS HOPKINS UNIVERSITY					
Centers for Disease Control and Prevention Investigations and Technical Assistance	GFE	93.283 / 93.5U01DD000183-04		(1)	0
KAISER FOUNDATION HEALTH PLAN OF COLORAD					
Immunization Research, Demonstration, Public Information and Education: Training and Clinical Skills Improv	GFE	93.185 / 93.PN200707-041		4,639	0
Missouri University					
Occupational Safety and Health Program	GLA	93.262 / 93.00027821-02		137,429	0
PUBLIC HEALTH SEATTLE & KING COUNTY					
Innovations in Applied Public Health Research	GFE	93.061 / 93.T03241T		12,759	0
Innovations in Applied Public Health Research	GFE	93.061 / 93.T03241T_AMD01		42,670	0
STATE OF UTAH					
ARRA-R&D	GFE	93.723 / 93.UT086112_AMD04		21,243	0
The Center to Protect Workers Rights					
Occupational Safety and Health Program	GGB	93.262 / 93.3001-008-01 Amend 2		65,251	36,568
Occupational Safety and Health Program	GGB	93.262 / 93.3002-008-01		124,065	18,976
UNIVERSITY OF MASSACHUSETTS					
Public Health Emergency Preparedness	GFE	93.069 / 93.6121808/RFS2011039		97,691	0
UNIVERSITY OF WASHINGTON					
Centers for Research and Demonstration for Health Promotion and Disease Prevention	GFE	93.135 / 93.704013		13,729	0
University of Denver					
Occupational Safety and Health Program	GGB	93.262 / 93.FY11.347.002CSU_Pilot		20,158	0
University of Missouri - Rolla					
Occupational Safety and Health Program	GLA	93.262 / 93.000986-02		7,447	0
University of Texas					
Occupational Safety and Health Program	GGB	93.262 / 93.SC11-15		11,070	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

NONCASH
INDICATOR

STATE¹
AGENCY

CFDA / OTHER ID NUMBER

DIRECT
EXPENDITURES

PASSED TO
SUBRECIPIENTS

University of Utah					
Occupational Safety and Health Program		GGB	93.262 / 93.10002211-01	8,888	0
VAN ANDEL RESEARCH INSTITUTE					
Chronic Diseases: Research, Control, and Prevention		GFE	93.068 / 93.MJFF-SKK-30-40173-1	10,850	0
WEST VIRGINIA UNIVERSITY					
Injury Prevention and Control Research and State and Community Based Programs		GFE	93.136 / 93.04-441-UC	6,214	0
Injury Prevention and Control Research and State and Community Based Programs		GFE	93.136 / 93.04-441-UC-YR4	51,553	0
WESTAT, INC					
HIV Prevention Activities_Non-Governmental Organization Based		GFE	93.939 / 93.N01-HD08-0001	1,035,985	387,923
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				2,216,453	504,014
SUBTOTAL CENTERS FOR DISEASE CONTROL AND PREVENTION, DEPARTMENT OF HEALTH AND HUMAN SERVICES				8,401,210	1,296,044
CENTERS FOR MEDICARE AND MEDICAID SERVICES, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
DIRECT FROM:					
CENTERS FOR MEDICARE AND MEDICAID SERVICES, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Medicare_Supplementary Medical Insurance		GFE	93.774	(613)	0
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations		GFE	93.779	357,786	0
SUBTOTAL DIRECT FROM:				357,173	0
PASS-THROUGH PROGRAMS FROM:					
ABT ASSOCIATES INC					
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations		GFE	93.779 / 93.18378	1,506	0
CNA CORPORATION					
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations		GFE	93.779 / 93.AWD-113333	11,432	0
COLORADO FOUNDATION MEDICAL CARE					
Medicare_Hospital Insurance		GFE	93.773 / 93.500-02-C001	(1)	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				12,937	0
SUBTOTAL CENTERS FOR MEDICARE AND MEDICAID SERVICES, DEPARTMENT OF HEALTH AND HUMAN SERVICES				370,110	0
DEPARTMENT OF HEALTH AND HUMAN SERVICES					
DIRECT FROM:					
DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Unclassified Grants and Contracts		GFB	93.000	836,111	0
Unclassified Grants and Contracts		GFE	93.000	49,344	3,800
R&D		GGB	93.5 U50 OH008085-07	7,938	0
SUBTOTAL DIRECT FROM:				893,393	3,800
PASS-THROUGH PROGRAMS FROM:					
ACUMEN LLC					
Unclassified Grants and Contracts		GFE	93.000 / 93.SUB # 02-2009	21,077	0
ALBERT EINSTEIN COLLEGE OF MEDICINE					
Unclassified Grants and Contracts		GFE	93.000 / 93.9-526-3534	213,791	0
Aerosol Dynamics Inc.					
ARRA R&D		GGB	93.Award #2431	36,018	0
COLUMBIA UNIVERSITY					
Unclassified Grants and Contracts		GFE	93.000 / 93.AWD101587	7,470	0
JAEB CENTER FOR HEALTH RESEARCH					
Unclassified Grants and Contracts		GFE	93.000 / 93.U01 HD41890	168,603	0
JBS International					
R&D		GGB	93.HHSS2832007000031/HHSS28	58,000	0
MASSACHUSETTS GENERAL HOSPITAL					
Unclassified Grants and Contracts		GFE	93.000 / 93.PS#213671	19,682	0
Oregon Health Sciences University					
R&D		GGB	93.APULM0142-CSU	147,876	0
Plasma Controls, LLC					
R&D		GGB	93.PO #500-1-CSU	13,781	0
SOCIAL AND SCIENTIFIC SYSTEMS					
Unclassified Grants and Contracts		GFE	93.000 / 93.Q-06-000139-T009	10,172	0
TRIBOFILM RESEARCH, INC.					
Unclassified Grants and Contracts		GFE	93.000 / 93.AWD-091885	(8,465)	0
UNIVERSITY OF MARYLAND COLLEGE PARK					
Unclassified Grants and Contracts		GFE	93.000 / 93.Z-938302	14,137	0
UNIVERSITY OF OKLAHOMA HEALTH SCIENCES C					
Unclassified Grants and Contracts		GFE	93.000 / 93.RS20081419-01	15,395	0
XERIS PHARMACEUTICALS					

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY				DIRECT	
MAJOR SUBDIVISION OF FEDERAL AGENCY				PASSED TO	
SOURCE TYPE (DIRECT OR PASS-THROUGH)				SUBRECIPIENTS	
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)					
PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	
Unclassified Grants and Contracts		GFE	93.000 / 93.AWD-100375	(6,978)	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				710,559	0
SUBTOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES				1,603,952	3,800
FOOD AND DRUG ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
DIRECT FROM:					
FOOD AND DRUG ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Food and Drug Administration: Research		GGB	93.103 / 93.1U18FD004038-01	349,594	0
SUBTOTAL DIRECT FROM:				349,594	0
SUBTOTAL FOOD AND DRUG ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES				349,594	0
HEALTH CARE FINANCING ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
DIRECT FROM:					
HEALTH CARE FINANCING ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Demonstration to Maintain Independence and Employment		GFE	93.769	31,363	0
SUBTOTAL DIRECT FROM:				31,363	0
SUBTOTAL HEALTH CARE FINANCING ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES				31,363	0
HEALTH RESOURCES AND SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
DIRECT FROM:					
HEALTH RESOURCES AND SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Maternal and Child Health Federal Consolidated Programs		GFE	93.110	410,882	0
Coordinated Services and Access to Research for Women, Infants, Children, and Youth		GFE	93.153	239,481	14,992
Universal Newborn Hearing Screening		GFB	93.251	845	5,000
Sickle Cell Treatment Demonstration Program		GFE	93.365	302,307	14,120
ARRA-R&D		GFE	93.403	188,308	101,204
Vision Research		GFB	93.867	160,458	0
Vision Research		GFE	93.867	1,683,642	0
Vision Research		GGB	93.867 / 93.5 R01EY019051-02	289,322	0
Health Care and Other Facilities		GFE	93.887	839,227	0
Health Care and Other Facilities		GGB	93.887 / 93.C76HF19357-01-01	198,772	0
Specially Selected Health Projects		GFE	93.888	895,097	73,237
Specially Selected Health Projects		GKA	93.888	111,216	0
Special Projects of National Significance		GFE	93.928	57,873	0
SUBTOTAL DIRECT FROM:				5,377,430	208,553
PASS-THROUGH PROGRAMS FROM:					
AMERICAN ACADEMY OF PEDIATRICS					
ARRA-R&D		GFE	93.419 / 93.700800-DENVER	23,242	0
COLUMBIA UNIVERSITY					
Emergency Medical Services for Children		GFE	93.127 / 93.7(ACCT#5-36137)	17,089	0
Emergency Medical Services for Children		GFE	93.127 / 93.8(ACCT#5-36138)	89,487	0
ARRA-R&D		GFE	93.418 / 93.7(ACCT#5-39621)	43,837	0
DENVER DEPT OF HUMAN SERVICES					
Maternal and Child Health Federal Consolidated Programs		GFE	93.110 / 93.CE61304 (1)	(1,580)	0
Maternal and Child Health Federal Consolidated Programs		GFE	93.110 / 93.CE61304 YR04	79,398	0
DENVER HEALTH AND HOSPITAL					
Grants for Preventive Medicine		GFE	93.117 / 93.E2943-B	58,974	0
EMORY UNIVERSITY, ATLANTA					
Vision Research		GFE	93.867 / 93.5-40655-G4_AMD04	278,985	0
Howard University					
AIDS Education and Training Centers		GGB	93.145 / 93.632357-H058748 mod 3	24,057	0
JAEB CENTER FOR HEALTH RESEARCH					
Vision Research		GFE	93.867 / 93.U10 EY11751	2,228	0
MASSACHUSETTS GENERAL HOSPITAL					
Maternal and Child Health Federal Consolidated Programs		GFE	93.110 / 93.208606-992711	69,992	0
Maternal and Child Health Federal Consolidated Programs		GFE	93.110 / 93.213671-992703	90,918	0
Maternal and Child Health Federal Consolidated Programs		GFE	93.110 / 93.213671-992705	70,538	0
Maternal and Child Health Federal Consolidated Programs		GFE	93.110 / 93.213671-992711	84,014	0
Maternal and Child Health Federal Consolidated Programs		GFE	93.110 / 93.AWD 100121	20,006	0
Maternal and Child Health Federal Consolidated Programs		GFE	93.110 / 93.UA3MC11054	(3,353)	0
Maternal and Child Health Federal Consolidated Programs		GFE	93.110 / 93.UA3MC11054	33,707	0
NANOTRANS TECHNOLOGIES, INC.					

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Vision Research		GFE	93.867 / 93.R41EY020097-01	46,694	0
PUEBLO COMMUNITY HEALTH CENTER					
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease		GFE	93.918 / 93.CU EIS CONTRCT2003	22,689	0
ST LUKES ROOSEVELT INSTITUTE FOR HEALTH					
Vision Research		GFE	93.867 / 93.NORDIC01-A	1,410	0
TEXAS HEALTH INSTITUTE					
Maternal and Child Health Federal Consolidated Programs		GFE	93.110 / 93.AWD-093259	(1,598)	0
Maternal and Child Health Federal Consolidated Programs		GFE	93.110 / 93.AWD102743	34,566	0
UNIVERSITY OF NORTH CAROLINA CHAPEL HILL					
Rural Health Research Centers		GFE	93.155 / 93.5-58757	301,134	0
UNIVERSITY OF UTAH					
Vision Research		GFE	93.867 / 93.P0#0000140633	46,847	0
University of California, Los Angeles					
Maternal and Child Health Federal Consolidated Programs		GGB	93.110 / 93.Subaward # 1920 G KB3	26,766	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				1,460,047	0
SUBTOTAL HEALTH RESOURCES AND SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES				6,837,477	208,553
INDIAN HEALTH SERVICE, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
PASS-THROUGH PROGRAMS FROM:					
MONTANA-WYOMING TRIBAL LEADERS COUNCIL					
Epidemiology Cooperative Agreements		GFE	93.231 / 93.U26IHS300285/02	35,811	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				35,811	0
SUBTOTAL INDIAN HEALTH SERVICE, DEPARTMENT OF HEALTH AND HUMAN SERVICES				35,811	0
NATIONAL INSTITUTE FOR OCCUPATIONAL SAFETY AND HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
DIRECT FROM:					
NATIONAL INSTITUTE FOR OCCUPATIONAL SAFETY AND HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
R&D		CLA	93.200-2009-31409	196,889	0
R&D		CLA	93.214-2010-M-33485/DUNS010	9,142	0
SUBTOTAL DIRECT FROM:				206,031	0
SUBTOTAL NATIONAL INSTITUTE FOR OCCUPATIONAL SAFETY AND HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES				206,031	0
NATIONAL INSTITUTES OF HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
DIRECT FROM:					
NATIONAL INSTITUTES OF HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Environmental Health		GFE	93.113	1,188,281	590,063
Environmental Health		GGB	93.113 / 93.1 R03ES019696-01	25,025	0
Environmental Health		GGB	93.113 / 93.1 R21ES01926401	118,870	0
Environmental Health		GGB	93.113 / 93.2 R56 ES012941-06	98,357	0
Environmental Health		GGB	93.113 / 93.5 K25 ES012909-05	62,772	0
Environmental Health		GGB	93.113 / 93.5 K25 ES014378-05	137,573	0
Environmental Health		GGB	93.113 / 93.5 R01 ES012941-05 Rev	32	0
Oral Diseases and Disorders Research		GFB	93.121	699,109	179,675
Oral Diseases and Disorders Research		GFE	93.121	5,664,912	300,016
Human Genome Research		GFB	93.172	357,753	170,446
Human Genome Research		GFE	93.172	74,985	0
Research Related to Deafness and Communication Disorders		GFB	93.173	769,553	207,843
Research Related to Deafness and Communication Disorders		GFE	93.173	3,663,740	10,644
Research and Training in Complementary and Alternative Medicine		GFE	93.213	513,278	4,840
Mental Health Research Grants		GFB	93.242	4,519,229	402,575
Mental Health Research Grants		GFE	93.242	4,769,204	986,881
Mental Health Research Grants		GGB	93.242 / 93.5 R01MH064700-08 Revi	363,646	34,907
Mental Health Research Grants		GGB	93.242 / 93.5R01MH061376-11 Revis	305,051	35,920
Mental Health Research Grants		GGB	93.242 / 93.5R01MH079182-05	269,530	0
Alcohol Research Career Development Awards for Scientists and Clinicians		GFB	93.271	41,745	0
Alcohol National Research Service Awards for Research Training		GFE	93.272	89,009	0
Alcohol Research Programs		GFB	93.273	1,104,932	126,495
Alcohol Research Programs		GFE	93.273	3,921,361	354,951
Alcohol Research Programs		GGB	93.273 / 93.1 R01 AA015404-03	10,874	0
Alcohol Research Programs		GGB	93.273 / 93.5R21AA017267-02	69,784	0
Drug Abuse National Research Service Awards for Research Training		GFB	93.278	(1,027)	0
Drug Abuse and Addiction Research Programs		GFB	93.279	5,625,770	1,203,565
Drug Abuse and Addiction Research Programs		GFE	93.279	6,120,629	624,537
Drug Abuse and Addiction Research Programs		GGB	93.279 / 93.5R01DA003371-24 revis	577,183	0

STATE OF COLORADO
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PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Mental Health Research Career/Scientist Development Awards		GFB	93.281	322,524	0
Mental Health Research Career/Scientist Development Awards		GFE	93.281	249,381	0
Mental Health National Research Service Awards for Research Training		GFB	93.282	274,594	0
Discovery and Applied Research for Technological Innovations to Improve Human Health		GFB	93.286	601,058	360,373
Discovery and Applied Research for Technological Innovations to Improve Human Health		GFE	93.286	23,217	0
Discovery and Applied Research for Technological Innovations to Improve Human Health		GGB	93.286 / 93.1 R01 EB004876-03	(1,045)	0
Discovery and Applied Research for Technological Innovations to Improve Human Health		GGB	93.286 / 93.1R01EB010035-01	327,177	189,766
Discovery and Applied Research for Technological Innovations to Improve Human Health		GGB	93.286 / 93.1R21EB009508-02	128,584	23,500
Discovery and Applied Research for Technological Innovations to Improve Human Health		GGB	93.286 / 93.5R21EB011717-02 Revis	155,833	0
Discovery and Applied Research for Technological Innovations to Improve Human Health		GGB	93.286 / 93.9R13EB012930-03	7,923	0
Minority Health and Health Disparities Research		GFE	93.307	903,251	420,463
Trans-NIH Research Support		GFB	93.310	35,855	0
Trans-NIH Research Support		GGB	93.310 / 93.1 R03 MH093191-01	28,040	0
Trans-NIH Research Support		GGB	93.310 / 93.1 R21 NS064781-01A1 R	40,303	0
Trans-NIH Research Support		GGB	93.310 / 93.3 R21 NS066438-01S1	58,644	0
Nursing Research		GFB	93.361	31,401	0
Nursing Research		GFE	93.361	1,104,216	251,713
Minority Biomedical Research Support		GFE	93.375	45	0
National Center for Research Resources		GFB	93.389	1,013,634	0
National Center for Research Resources		GFE	93.389	11,480,182	5,410,578
National Center for Research Resources		GGB	93.389 / 93.1K01RR31488-02	101,077	0
National Center for Research Resources		GGB	93.389 / 93.5 K01RR025162-02	118,444	0
National Center for Research Resources		GGB	93.389 / 93.5 R21 RR023156-03	41,016	0
National Center for Research Resources		GGB	93.389 / 93.5 R25 RR020469-05	35,211	0
National Center for Research Resources		GGB	93.389 / 93.5 T32 RR007072-09	311,259	0
National Center for Research Resources		GGB	93.389 / 93.5K01RR026270-02	95,364	0
National Center for Research Resources		GGB	93.389 / 93.5K01RR028135-02	123,427	0
Cancer Cause and Prevention Research		GFB	93.393	526,020	5,518
Cancer Cause and Prevention Research		GFE	93.393	2,910,875	47,033
Cancer Cause and Prevention Research		GGB	93.393 / 93.5 R03 CA135528-02	(3,541)	0
Cancer Cause and Prevention Research		GGB	93.393 / 93.5R01CA052626-19	513,328	0
Cancer Cause and Prevention Research		GGB	93.393 / 93.5R01CA055035-17 revis	252,454	0
Cancer Cause and Prevention Research		GGB	93.393 / 93.5R01CA100693-07	289,909	0
Cancer Cause and Prevention Research		GGB	93.393 / 93.5R01CA125243-05	342,262	0
Cancer Detection and Diagnosis Research		GGB	93.393 / 93.5R03CA150070-02 Revis	78,530	0
Cancer Detection and Diagnosis Research		GFB	93.394	9,134	0
Cancer Treatment Research		GFE	93.394	2,651,166	152,840
Cancer Treatment Research		GFB	93.395	129,933	86,510
Cancer Treatment Research		GFE	93.395	2,924,832	17,202
Cancer Treatment Research		GGB	93.395 / 93.4R01CA085419-12	49,436	0
Cancer Treatment Research		GGB	93.395 / 93.5 R01 CA070375-15	4,125	0
Cancer Treatment Research		GGB	93.395 / 93.5 R01 CA070375-15 rev	151,684	101,101
Cancer Treatment Research		GGB	93.395 / 93.5R01CA152314-02	163,394	69,425
Cancer Biology Research		GFB	93.396	1,216,619	0
Cancer Biology Research		GFE	93.396	4,616,664	0
Cancer Centers Support		GFE	93.397	7,205,594	466,755
Cancer Research Manpower		GFB	93.398	860,870	0
Cancer Research Manpower		GFE	93.398	1,062,234	4,129
Cancer Research Manpower		GGB	93.398 / 93.5K01CA125051-05	148,210	0
Cancer Control		GFE	93.399	1,463,417	678,996
R&D		GGB	93.5 R01 DK072017-04	40,449	0
R&D		GGB	93.5 T32 HD007031-33	70,667	0
R&D		GGB	93.5 T32 HD007031-34	(16,747)	0
ARRA & R&D		GFC	93.701	123,320	0
ARRA R&D		GFB	93.701	6,538,070	408,952
ARRA R&D: Tacaribe Virus Fruit Bats		GKA	93.701	158,189	0
ARRA R&D		GFE	93.701	24,335,860	3,186,733
ARRA R&D		GGB	93.701 / 93.1 DP20D 006450-01	206,789	0
ARRA R&D		GGB	93.701 / 93.1 G20 RR025863-01 Rev	478,392	0
ARRA R&D		GGB	93.701 / 93.1 U01 AI082164-01	71,580	85,555
ARRA R&D		GGB	93.701 / 93.1R03DA026490-01	49,603	0
ARRA R&D		GGB	93.701 / 93.1R21AI080351-02	209,425	0
ARRA R&D: Reduction of Medical Complications -Injection Drug Use		GKA	93.701 / 93.1R21DA026773-01	24,456	151,257
ARRA R&D		GGB	93.701 / 93.1RC1GM091424-02	450,314	0
ARRA R&D		GGB	93.701 / 93.2 R01 CA095056-07	275,232	26,807
ARRA R&D		GGB	93.701 / 93.2R56AI059130-06	(2,203)	0
ARRA R&D		GGB	93.701 / 93.2R56DK072017-05	180,373	0
ARRA R&D		GGB	93.701 / 93.3 R01 AI063457-05S1	91,637	0
ARRA R&D		GGB	93.701 / 93.3 R01 AI080486-02S1	99,250	0
ARRA R&D		GGB	93.701 / 93.3 R01 ES012941-05S2	12,824	0
ARRA R&D		GGB	93.701 / 93.3 R01 GM084020-01A1S1	82,737	0
ARRA R&D		GGB	93.701 / 93.3 R01 HL091905-01A1S1	28,453	0
ARRA R&D		GGB	93.701 / 93.3 R01HD009618-S1	526	0

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PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
ARRA R&D		GGB	93.701 / 93.3 R25 R020469-05S1	25,188	0
ARRA R&D		GGB	93.701 / 93.3 U54 AI065357-05S1	651,750	0
ARRA R&D		GGB	93.701 / 93.3K08AR054903-02S1	65,852	0
ARRA R&D		GGB	93.701 / 93.3R01AI063457-05S2	29,395	0
ARRA R&D		GGB	93.701 / 93.3R01DK078749-02S1	94,709	0
ARRA R&D		GGB	93.701 / 93.3R01CM084136-01A1S1	167,236	0
ARRA R&D		GGB	93.701 / 93.5 R01 AI046435-10	300,461	0
ARRA R&D		GGB	93.701 / 93.5 R03 AI078129-02	62,720	0
ARRA R&D		GGB	93.701 / 93.5 R03 AI083254-02	29,626	0
ARRA R&D		GGB	93.701 / 93.5 R21 AI083856-02	202,270	0
ARRA R&D		GGB	93.701 / 93.5 RC1 AI085992-02 Rev	422,935	108,129
ARRA R&D		GGB	93.701 / 93.5 U01 AI082164-02	311,031	236,413
ARRA R&D		GGB	93.701 / 93.5R01CA085419-11	154,089	76,532
ARRA R&D		GGB	93.701 / 93.5R01DK037124-21A2S1	17,314	0
ARRA R&D		GGB	93.701 / 93.5R56DK070952-02 Revis	210,320	0
ARRA R&D		GFB	93.702	3,247,518	0
ARRA R&D		GGB	93.702 / 93.1C06RR030510-01	427,910	0
ARRA R&D		GFE	93.837	5,384,626	768,034
Cardiovascular Disease Research		GFB	93.837	2,229,304	285,392
Cardiovascular Disease Research		GGB	93.837 / 93.1R21HL094890-01A1	273,481	0
Cardiovascular Disease Research		GGB	93.837 / 93.5 R01 HL091905-03	397,808	0
Cardiovascular Disease Research		GGB	93.837 / 93.5 R01 HL092791-09	128,909	0
Cardiovascular Disease Research		GGB	93.837 / 93.5 R01HL 095573-02	390,298	0
Cardiovascular Disease Research		GGB	93.837 / 93.5 R21 HL094257-02	106,976	0
Cardiovascular Disease Research		GGB	93.837 / 93.5R21HL102720-01	164,877	0
Lung Diseases Research		GFB	93.838	158,482	0
Lung Diseases Research		GFE	93.838	11,129,756	1,503,639
Blood Diseases and Resources Research		GFE	93.839	864,103	266,636
Blood Diseases and Resources Research		GGB	93.839 / 93.5 R01 HL092791-09	373,552	53,155
Arthritis, Musculoskeletal and Skin Diseases Research		GFB	93.846	851,584	150,000
Arthritis, Musculoskeletal and Skin Diseases Research		GFE	93.846	3,857,268	268,396
Arthritis, Musculoskeletal and Skin Diseases Research		GLA	93.846 / 93.1R15AR060011-01-REVIS	99,712	0
Arthritis, Musculoskeletal and Skin Diseases Research		GGB	93.846 / 93.1R21AR057341-01 Mod 2	54,985	0
Arthritis, Musculoskeletal and Skin Diseases Research		GGB	93.846 / 93.2R13AR057262-02	252	0
Arthritis, Musculoskeletal and Skin Diseases Research		GGB	93.846 / 93.5 R01 AR06247-02	255,596	0
Arthritis, Musculoskeletal and Skin Diseases Research		GGB	93.846 / 93.5K08AR054903-04	107,838	0
Arthritis, Musculoskeletal and Skin Diseases Research		GGB	93.846 / 93.5R03AR059264-02	38,147	0
Diabetes, Digestive and Kidney Diseases Extramural Research		GFB	93.847	575,437	182,823
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847	20,728,327	1,016,968
Diabetes, Digestive and Kidney Diseases Extramural Research		GGB	93.847 / 93.5 R01 DK047416-13	214,546	0
Diabetes, Digestive and Kidney Diseases Extramural Research		GGB	93.847 / 93.5K01DK087777-02	118,916	0
Diabetes, Digestive and Kidney Diseases Extramural Research		GGB	93.847 / 93.5R01 DK078749-03	327,394	0
Diabetes, Digestive and Kidney Diseases Extramural Research		GGB	93.847 / 93.5R01DK037124-23 revis	295,753	0
Digestive Diseases and Nutrition Research		GFE	93.848	1,290,472	2,984
Kidney Diseases, Urology and Hematology Research		GFE	93.849	870,859	0
Extramural Research Programs in the Neurosciences and Neurological Disorders		GFB	93.853	550,454	196,393
Extramural Research Programs in the Neurosciences and Neurological Disorders		GFE	93.853	6,330,393	189,130
Extramural Research Programs in the Neurosciences and Neurological Disorders		GGB	93.853 / 93.5 R01 NS056379-04	211,438	0
Extramural Research Programs in the Neurosciences and Neurological Disorders		GGB	93.853 / 93.5 R01 NS044395-10	326,647	99,078
Extramural Research Programs in the Neurosciences and Neurological Disorders		GGB	93.853 / 93.5 R01 NS045865-05 Rev	21,844	0
Extramural Research Programs in the Neurosciences and Neurological Disorders		GGB	93.853 / 93.5 R01 NS061902-02	213,509	0
Extramural Research Programs in the Neurosciences and Neurological Disorders		GGB	93.853 / 93.5 R01 NS04371-08	90,245	0
Extramural Research Programs in the Neurosciences and Neurological Disorders		GGB	93.853 / 93.5K01NS064217-02	97,026	0
Allergy, Immunology and Transplantation Research		GFB	93.855	1,176,563	1,179
Allergy, Immunology and Transplantation Research		GFE	93.855	12,753,231	3,338,284
Allergy, Immunology and Transplantation Research		GGB	93.855 / 93.1 R21 AI079489-02	52,395	20,096
Allergy, Immunology and Transplantation Research		GGB	93.855 / 93.1 R21 AI079528-02	97,252	0
Allergy, Immunology and Transplantation Research		GGB	93.855 / 93.1 R21AI091991-01	67,348	0
Allergy, Immunology and Transplantation Research		GGB	93.855 / 93.1R01 AI084411-01A2	179,089	0
Allergy, Immunology and Transplantation Research		GGB	93.855 / 93.1R01AI089718-01A1	54,534	0
Allergy, Immunology and Transplantation Research		GGB	93.855 / 93.1R13AI093009-01	15,000	0
Allergy, Immunology and Transplantation Research		GGB	93.855 / 93.1R2AI094123-01	68,346	0
Allergy, Immunology and Transplantation Research		GGB	93.855 / 93.1U01AI088647-01	184,997	143,268
Allergy, Immunology and Transplantation Research		GGB	93.855 / 93.2R01AI059130-07	274,043	0
Allergy, Immunology and Transplantation Research		GGB	93.855 / 93.2U54AI065357-05 Revis	0	(5,830)
Allergy, Immunology and Transplantation Research		GGB	93.855 / 93.5 R01 AI037139-11 Re	35,096	0
Allergy, Immunology and Transplantation Research		GGB	93.855 / 93.5 IP01 AI057836-05 Re	139,266	(17,454)
Allergy, Immunology and Transplantation Research		GGB	93.855 / 93.5 K08 AI071724-04	101,123	0
Allergy, Immunology and Transplantation Research		GGB	93.855 / 93.5 R01 AI047197-09 Rev	155,119	(39,172)
Allergy, Immunology and Transplantation Research		GGB	93.855 / 93.5 R01 AI049151-08 Rev	305,762	44,341
Allergy, Immunology and Transplantation Research		GGB	93.855 / 93.5 R01 AI057066-05 rev	126,193	0
Allergy, Immunology and Transplantation Research		GGB	93.855 / 93.5 R01 AI063054-05	192,221	0
Allergy, Immunology and Transplantation Research		GGB	93.855 / 93.5 R01 AI063434-05 Rev	187,077	0

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PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Allergy, Immunology and Transplantation Research		GGB	93.855 / 93.5 R01 AI063457-05 Rev	227,832	4,853
Allergy, Immunology and Transplantation Research		GGB	93.855 / 93.5 R01 AI073255-05	261,745	0
Allergy, Immunology and Transplantation Research		GGB	93.855 / 93.5 R01 AI073298-04	317,679	0
Allergy, Immunology and Transplantation Research		GGB	93.855 / 93.5 R01 AI080486-03	201,400	58,357
Allergy, Immunology and Transplantation Research		GGB	93.855 / 93.5 R01AI064798-07	277,264	15,506
Allergy, Immunology and Transplantation Research		GGB	93.855 / 93.5 R01AI083368-03	403,139	0
Allergy, Immunology and Transplantation Research		GGB	93.855 / 93.5 R21 AI078126-02	164,741	0
Allergy, Immunology and Transplantation Research		GGB	93.855 / 93.5 R21 AI080567-02	112,006	27,868
Allergy, Immunology and Transplantation Research		GGB	93.855 / 93.5 R01 AI065784-05 Rev	20,783	0
Allergy, Immunology and Transplantation Research		GGB	93.855 / 93.5 U01 AI070456-05 Rev	934,178	83,830
Allergy, Immunology and Transplantation Research		GGB	93.855 / 93.5 U54 AI065357-05	245,091	0
Allergy, Immunology and Transplantation Research		GGB	93.855 / 93.5 U54 AI065357-05 Rev	0	1,870
Allergy, Immunology and Transplantation Research		GGB	93.855 / 93.5 U54 AI065357-05PO 4	27	0
Allergy, Immunology and Transplantation Research		GLA	93.855 / 93.5 R01AI079347-02	196,320	66,562
Allergy, Immunology and Transplantation Research		GGB	93.855 / 93.5 R21AI081959-02	178,673	0
Allergy, Immunology and Transplantation Research		GGB	93.855 / 93.5 U54AI065357-06	3,832,756	3,037,754
Allergy, Immunology and Transplantation Research		GGB	93.855 / 93.5 U54AI065357-06 Revis	194,394	0
Allergy, Immunology and Transplantation Research		GGB	93.855 / 93.5 U54AI065357-06Revise	416,536	34,320
Microbiology and Infectious Diseases Research		GFB	93.856	38,851	0
Microbiology and Infectious Diseases Research		GFE	93.856	61,708	133,824
Biomedical Research and Research Training		GFB	93.859	10,178,777	94,067
Biomedical Research and Research Training		GFE	93.859	5,475,153	195,693
Biomedical Research and Research Training		GGB	93.859 / 93.1 R01 GM072586-04 rev	(54)	0
Biomedical Research and Research Training		GGB	93.859 / 93.1P01GM088409-02	1,296,158	0
Biomedical Research and Research Training		GGB	93.859 / 93.1R01GM0088371-02	39,419	0
Biomedical Research and Research Training		GGB	93.859 / 93.1R01GM096192-01	147,111	0
Biomedical Research and Research Training		GGB	93.859 / 93.2 R01 GM061909-09	48,247	0
Biomedical Research and Research Training		GGB	93.859 / 93.2R01GM045916-20	239,375	0
Biomedical Research and Research Training		GGB	93.859 / 93.2R01GM072586-06	359,299	0
Biomedical Research and Research Training		GGB	93.859 / 93.3 R01 GM080442-04	52,905	0
Biomedical Research and Research Training		GGB	93.859 / 93.3 R01 GM083335-05S1	45,061	0
Biomedical Research and Research Training		GGB	93.859 / 93.3R01GM067777-08 Revis	62,720	0
Biomedical Research and Research Training		GGB	93.859 / 93.5 R01 GM066834-09	248,672	0
Biomedical Research and Research Training		GGB	93.859 / 93.5 R01 GM072481-13	314,905	0
Biomedical Research and Research Training		GGB	93.859 / 93.5 R01 GM080442-04	106,995	0
Biomedical Research and Research Training		GGB	93.859 / 93.5 R01 GM083335-05	207,816	0
Biomedical Research and Research Training		GGB	93.859 / 93.5 R01 GM083944-04 Rev	240,622	0
Biomedical Research and Research Training		GGB	93.859 / 93.5 R01 GM84020-03	570,592	0
Biomedical Research and Research Training		GGB	93.859 / 93.5 R25 GM080198-02	5,473	95,874
Biomedical Research and Research Training		GGB	93.859 / 93.5R01GM0088371-02 rev1	243,151	0
Biomedical Research and Research Training		GGB	93.859 / 93.5R01GM067777-08 revis	140,225	0
Biomedical Research and Research Training		GGB	93.859 / 93.5R01GM068011-08	290,000	0
Biomedical Research and Research Training		GGB	93.859 / 93.5R01GM084136-03 revis	203,212	0
Population Research		GFB	93.864	366,941	67,427
Population Research		GFE	93.864	37,324	0
Child Health and Human Development Extramural Research		GFB	93.865	2,471,610	631,355
Child Health and Human Development Extramural Research		GFE	93.865	7,018,143	1,573,384
Child Health and Human Development Extramural Research		GGB	93.865 / 93.1 R03 HD058909-01A2	40,994	0
Child Health and Human Development Extramural Research		GGB	93.865 / 93.1 R03HD067431-01	15,798	0
Child Health and Human Development Extramural Research		GGB	93.865 / 93.5 R01 HD009618-30	11,799	0
Child Health and Human Development Extramural Research		GGB	93.865 / 93.5 R01 HD038970-08rev1	58,518	0
Child Health and Human Development Extramural Research		GGB	93.865 / 93.5R01HD065943-02	137,745	0
Aging Research		GFB	93.866	2,614,781	611,831
Aging Research		GFC	93.866	49,505	6,495
Aging Research		GFE	93.866	5,294,146	481,614
Aging Research		GGB	93.866 / 93.1K01AG031829-02	105,796	0
Aging Research		GGB	93.866 / 93.2R56AG021147-06A1	292,025	0
Aging Research		GGB	93.866 / 93.5R21AG035147-02	106,807	0
Medical Library Assistance		GFE	93.879	1,305,743	33,896
Fogarty International Research Collaboration Award		GFE	93.934	183,721	6,200
International Research and Research Training		GFB	93.989	9,394	213,278
International Research and Research Training		GFE	93.989	22,711	10,000
International Research and Research Training		GGB	93.989 / 93.5 D43 TW007257-05	44,806	83,367
R&D		GGB	93. HH5N2722010000091/HHSN27	830,321	0
R&D		GGB	93. N01 AI-40091 Mod 10	826,783	0
R&D		GGB	93. N01-AI-25469 AMD #11	654	0
R&D		GGB	93. N01-AI-25491 MOD 12	269,733	8
R&D		GGB	93. N01-AI-95385 AMD 17	(19,170)	0
R&D		GGB	93. N01 AI-40091 Mod 10	2,525,262	249,905
R&D		GGB	93. N01 AI-40091 Mod10	32,960	0
SUBTOTAL DIRECT FROM:				254,819,720	34,086,116

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PASS-THROUGH PROGRAMS FROM:					
ABLELINK TECHNOLOGIES, INC.		GFC	93.866 / 93.RAG034726A	5,724	0
Aging Research					
ACRIN		GFE	93.394 / 93.ACRIN-6654	30,232	0
Cancer Detection and Diagnosis Research		GFE	93.395 / 93.PN091576	8,657	0
Cancer Treatment Research					
ALBERT EINSTEIN COLLEGE OF MEDICINE		GFE	93.864 / 93.9-526-5706	56,065	0
Population Research					
ALBERT EINSTEIN COLLEGE OF MEDICINE OF Y		GFE	93.866 / 93.9-526-4494	17,415	0
Aging Research					
AMERICAN COLLEGE OF RADIOLOGY		GFE	93.395 / 93.ACOR CA21661	70,880	0
Cancer Treatment Research					
Aerophase, Inc.		GGB	93.395	(60)	0
Cancer Treatment Research					
Albert Einstein College of Medicine		GGB	93.173 / 93.9-526-4822	27,207	0
Research Related to Deafness and Communication Disorders					
BAYLOR COLLEGE OF MEDICINE		GFE	93.395 / 93.1R01CA132899-01A1	4,751	1,854
Cancer Treatment Research		GFE	93.396 / 93.P0#560067137	37,352	0
Cancer Biology Research					
BENAROYA RESEARCH INSTITUTE AT VIRGINIA		GFE	93.847 / 93.4-2007-1058	63,834	11,166
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847 / 93.BRI3215.02 UDK62418	1,078	0
Diabetes, Digestive and Kidney Diseases Extramural Research					
BLACK HILLS CENTER FOR AMERICAN INDIAN H		GFE	93.837 / 93.U01HL087422-04	8,328	0
ARRA-R&D					
BLUESUN, INC		GFC	93.242	12,574	0
Mental Health Research Grants					
BOOZ ALLEN HAMILTON INC.MD		GFE	93.397 / 93.PN200805-330_SUP01	25,251	0
Cancer Centers Support					
BOSTON UNIVERSITY		GFE	93.395 / 93.RA 205796 NGM	5,262	0
Cancer Treatment Research		GFE	93.853 / 93.RA205290 NGO	61,915	0
Extramural Research Programs in the Neurosciences and Neurological Disorders					
BRIGHAM AND WOMENS HOSPITAL		GFE	93.838 / 93.SUB#103118#3	105,339	0
Lung Diseases Research					
Brigham and Womens Hospital		GGB	93.242	244,730	0
Mental Health Research Grants					
CARING FAMILY LLC		GFC	93.701 / 93.3R44AG0240143SI	45,229	0
Trans- NIH Recovery Act Research Support		GFC	93.866 / 93.2R44AG024014-02A1	124,379	0
Aging Research					
CHANNING LABORATORY AT HARVARD MEDICAL S		GFE	93.838 / 93.SUB# 103118-3	31,787	0
Lung Diseases Research					
CHILDREN'S HOSPITAL PHILADELPHIA		GFE	93.242 / 93.PO NO.951014RSUB	68,330	0
Mental Health Research Grants		GFE	93.393 / 93.95080RSUB#20126	30,625	0
Cancer Cause and Prevention Research		GFE	93.853 / 93.20732-03-11	(11)	0
Extramural Research Programs in the Neurosciences and Neurological Disorders					
CHILDRENS HOSPITAL		GFE	93.848 / 93.G07269/DK078377-05	1,369	0
Digestive Diseases and Nutrition Research					
CHILDRENS RESEARCH INSTITUTE		GFE	93.865 / 93.3868-10-01/HD061221	4,392	0
Child Health and Human Development Extramural Research		GFE	93.865 / 93.3868-10-01_AMD01	48,230	0
Child Health and Human Development Extramural Research		GFE	93.865 / 93.7928-04-17	84,599	0
Child Health and Human Development Extramural Research					
CLAREMONT GRADUATE UNIVERSITY		GFE	93.394 / 93.5R01CA120945	67,919	0
Cancer Detection and Diagnosis Research		GFE	93.394 / 93.7R01CA120945	22,983	0
Cancer Detection and Diagnosis Research					
CLEVELAND CLINIC FOUNDATION		GFE	93.172 / 93.5R01HG004500-02	(149)	0
Human Genome Research		GFE	93.864 / 93.1R01HD041162 MOD#6	(4,699)	0
Population Research					
COLUMBUS CHILDRENS RESEARCH INSTITUTE		GFE	93.399 / 93.5 R01-CA098217-05	37,771	0
Cancer Control					
CORNELL UNIVERSITY		GFE	93.701 / 93.09111781	349,654	0
ARRA-R&D					
Case Western Reserve University		GGB	93.RESS02414 Amd 3	117,087	0
R&D					
Children's Hospital Oakland Research Ins		GGB	93.855 / 93.12.7888.b- Amd #3	78,604	0
Allergy, Immunology and Transplantation Research					
City of Hope National Medical Center		GGB	93.389 / 93.21559.912614.6692 B00	11,955	0
National Center for Research Resources		GGB	93.393 / 93.22789.910174.6692	45,639	0
ARRA R&D		GGB	93.839 / 93.21559.912614.6692	109,916	0
Blood Diseases and Resources Research					
DARTMOUTH COLLEGE		GFE	93.399 / 93.5R01CA098286_AMD02	6,997	0
Cancer Control		GFE	93.701 / 93.657	41,425	0
ARRA-R&D		GFE	93.865 / 93.SUB# 586	135,080	0
Child Health and Human Development Extramural Research					
DENVER HEALTH AND HOSPITAL					

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PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Cancer Cause and Prevention Research		GFE	93.393 / 93.DHH - E1815B-2	(9,032)	0
Cancer Cause and Prevention Research		GFE	93.393 / 93.E-1815B-8	6,137	0
Cancer Cause and Prevention Research		GFE	93.393 / 93.E1815B-6	9,476	0
Cancer Cause and Prevention Research		GFE	93.393 / 93.E1815B-7	9,999	0
Cancer Cause and Prevention Research		GFE	93.393 / 93.E1815B-9	29,749	0
ARRA-R&D		GFE	93.837 / 93.E2062A-1	113,746	0
Lung Diseases Research		GFE	93.838 / 93.DHH - E1392-B7	167,273	0
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847 / 93.DHH E1942-D	18,189	0
DOR BIO PHARMA					
Allergy, Immunology and Transplantation Research		GFE	93.855 / 93.AWD200801-165	266,010	0
DUKE UNIVERSITY					
Cancer Treatment Research		GFE	93.395 / 93.7U10CA76001	10,519	0
ARRA-R&D		GFE	93.701 / 93.203-0663	406,888	0
Allergy, Immunology and Transplantation Research		GFE	93.855 / 93.303-5672	62,644	0
Allergy, Immunology and Transplantation Research		GFE	93.855 / 93.C10-ASC01-UCD	2,433	0
Allergy, Immunology and Transplantation Research		GFE	93.855 / 93.D10-ASC01-UCD	34,061	0
Allergy, Immunology and Transplantation Research		GFE	93.855 / 93.DUKE 3035623	1,113	0
Duke University					
ARRA R&D		GGB	93.701 / 93.203-0538	132,060	0
EMORY UNIVERSITY, ATLANTA					
Cancer Cause and Prevention Research		GFE	93.393 / 93.5-42135-G1	1,951	0
ARRA-R&D		GFE	93.701 / 93.S472806	114,499	0
ARRA-R&D		GFE	93.701 / 93.SUB#S472702	246,297	0
Kidney Diseases, Urology and Hematology Research		GFE	93.849 / 93.5-23315-G3	(103,265)	0
Kidney Diseases, Urology and Hematology Research		GFE	93.849 / 93.P0#S306674	23,769	0
Biomedical Research and Research Training		GFE	93.859 / 93.5568735	5,643	0
ENDOCRINE SOCIETY					
Minority Health and Health Disparities Research		GFE	93.307 / 93.AWD-101859	4,172	0
FEINSTEIN INSTITUTE FOR MEDICAL RESEARCH					
Allergy, Immunology and Transplantation Research		GFE	93.855 / 93.ARA02-08-C-19	4	0
FLORIDA A&M UNIVERSITY					
Microbiology and Infectious Diseases Research		GFE	93.856 / 93.C-1786	(148)	0
FRED HUTCHINSON CANCER RESEARCH CENTER					
Cancer Cause and Prevention Research		GFE	93.393 / 93.0000689189	47,817	0
Cancer Cause and Prevention Research		GFE	93.393 / 93.0000706375	6,515	0
Allergy, Immunology and Transplantation Research		GFE	93.855 / 93.692014	152,770	0
Allergy, Immunology and Transplantation Research		GFE	93.855 / 93.AWD-113579	23,357	0
FRONTIER SCIENCE AND TECHNOLOGY FOUNDATI					
ARRA-R&D		GFE	93.701 / 93.UCOE4508R-00	364,818	0
Fred Hutchinson Cancer Research Center					
Cancer Centers Support		GGB	93.397 / 93.0000679307	52,523	0
GEORGE WASHINGTON UNIVERSITY					
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847 / 93.GWU 05-B09	(4,561)	0
GIIT-Georgia Institute of Technology					
ARRA R&D		GGB	93.701 / 93.57051-G1	16,258	0
HARVARD SCHOOL OF PUBLIC HEALTH					
Mental Health Research Grants		GFE	93.242 / 93.23590-114352	44,479	0
ARRA-R&D		GFE	93.701 / 93.114050.0019	20,670	0
Child Health and Human Development Extramural Research		GFE	93.865 / 93.114074.0609	180,356	0
Child Health and Human Development Extramural Research		GFE	93.865 / 93.PN200811-099	13,089	0
Child Health and Human Development Extramural Research		GFE	93.865 / 93.U01 HD052102-AMP	63,189	0
HARVARD UNIVERSITY-SCHOOL OF PUBLIC HEAL					
Child Health and Human Development Extramural Research		GFE	93.865 / 93.114074.0608	271,471	0
Child Health and Human Development Extramural Research		GFE	93.865 / 93.114074.0608_YR2	12,333	0
Child Health and Human Development Extramural Research		GFE	93.865 / 93.U01 HD052102-04	7,853	0
Child Health and Human Development Extramural Research		GFE	93.865 / 93.U01 HD052102-FFP	84,057	0
Child Health and Human Development Extramural Research		GFE	93.865 / 93.U01 HD052102-FUP	36,901	0
HENRY M. JACKSON FOUNDATION					
Microbiology and Infectious Diseases Research		GFE	93.856 / 93.0000142140	(625)	0
Microbiology and Infectious Diseases Research		GFE	93.856 / 93.SUB#660412	27,418	0
Microbiology and Infectious Diseases Research		GFE	93.856 / 93.SUB#695151	133,528	0
HIV VACCINE TRIALS NETWORK					
Allergy, Immunology and Transplantation Research		GFE	93.855 / 93.692014	120,293	0
IMMURX INCORPORATED					
Allergy, Immunology and Transplantation Research		GFE	93.855 / 93.1R43AI077229-01A2	184,197	0
INDIANA UNIVERSITY					
ARRA-R&D		GFE	93.701 / 93.IN-4688151-UCD	109,643	0
INTA-Argentina Nat'l Institute of Agriculture and Technology					
Allergy, Immunology and Transplantation Research		GGB	93.855 / 93.1 R01 AI083084-01/02	5,564	0
INTERNET SOLUTIONS FOR KIDS, INC.					
Mental Health Research Grants		GFE	93.242 / 93.1R01MH80662	25,228	0
JOHN WAYNE CANCER INSTITUTE					
ARRA-R&D		GFE	93.701 / 93.AWS103566	9,433	0

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FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
JOHNS HOPKINS HOSPITAL					
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847 / 93.2000878143	30,876	0
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847 / 93.PO#2000878143_MOD01	27,309	0
JOHNS HOPKINS UNIVERSITY					
Cancer Control		GFE	93.399 / 93.2000289068	235	0
ARRA-R&D		GFE	93.837 / 93.2001191937	21,771	0
Lung Diseases Research		GFE	93.838 / 93.2000636836	99,015	367,298
Lung Diseases Research		GFE	93.838 / 93.2000745218	15,952	0
KAISER FOUNDATION HEALTH PLAN OF COLORADO					
Cancer Cause and Prevention Research		GFE	93.393 / 93.PN200607-114	(220)	0
KLEIN BRUNDEL, INC.					
Cancer Cause and Prevention Research		GFE	93.393 / 93.238-UCD	92	0
KLEIN BUENDEL, INC.					
Cancer Cause and Prevention Research		GFE	93.393 / 93.0254-0123-002	(588)	0
Cancer Cause and Prevention Research		GFE	93.393 / 93.0259-0129-001	66,995	0
Cancer Cause and Prevention Research		GFE	93.393 / 93.0266-0135-000	4,488	0
Klein Buendel					
Cancer Cause and Prevention Research		GGB	93.393 / 93.0239-0112-008	2,458	0
LOUISIANA STATE UNIVERSITY					
Alcohol Research Programs		GFE	93.273 / 93.42800/R56AA0131480	55,472	0
LOVELACE RESPIRATORY RESEARCH INSTITUTE					
Cancer Centers Support		GFE	93.397 / 93.JK091681	12,990	0
M.D.ANDERSON CANCER CENTER AT UNIV OF TE					
Cancer Control		GFE	93.399 / 93.UTM-NO1CM17003	6,905	0
M.I.T. Massachusetts Institute of Tech.					
Discovery and Applied Research for Technological Innovations to Improve Human Health		GGB	93.286 / 93.5710002213 Mod#3	197,472	0
MASSACHUSETTS GENERAL HOSPITAL					
Cancer Cause and Prevention Research		GFE	93.393 / 93.205723	99,789	0
Cancer Cause and Prevention Research		GFE	93.393 / 93.NO. 205723	5,262	0
Cancer Cause and Prevention Research		GFE	93.393 / 93.RFP-NO1-PC-55049-40	(993)	0
ARRA-R&D		GFE	93.701 / 93.215306	7,625	0
Extramural Research Programs in the Neurosciences and Neurological Disorders		GFE	93.853 / 93.5001NS049640-05	48,599	0
Biomedical Research and Research Training		GFE	93.859 / 93.5 U54 GM062119-09	13,270	0
MAYO CLINIC ROCHESTER					
Cancer Treatment Research		GFE	93.395 / 93.MCR-0053-P2C	(289)	0
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847 / 93.1R01DK079856-01A2	67,477	0
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847 / 93.U54DK083908-01	2,070	0
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847 / 93.U54DK083908-01	130,487	0
MDLOGIX					
Aging Research		GFE	93.866 / 93.PA-08-056	11,033	0
MEDICAL COLLEGE OF WISCONSIN INC					
ARRA-R&D		GFE	93.701 / 93.2 R01 GM029076-26	30,698	0
MEDICAL UNIVERSITY OF SOUTH CAROLINA					
Mental Health Research Grants		GFE	93.242 / 93.R01 MH068813/08-010	(214)	0
MEMORIAL SLOAN KETTERING CANCER CENTER					
Cancer Treatment Research		GFE	93.395 / 93.BD513809	112,978	0
MICHIGAN CENTER FOR URBAN AFRICAN AMERIC					
Aging Research		GFE	93.866 / 93.3001458746	10,291	0
MT.SINAI SCHOOL OF MEDICINE,NY					
ARRA-R&D		GFE	93.837 / 93.0255-3111-4609	2,935	0
Extramural Research Programs in the Neurosciences and Neurological Disorders		GFE	93.853 / 93.NS045719	21,029	0
Microbiotix, Inc.					
Allergy, Immunology and Transplantation Research		GGB	93.855	89,134	0
NATIONAL JEWISH HEALTH					
Environmental Health		GFE	93.113 / 93.UES015678-05	61,801	0
Lung Diseases Research		GFE	93.838 / 93.22207802	180,011	0
Lung Diseases Research		GFE	93.838 / 93.NJH-24019703	178,431	0
NATIONAL JEWISH MEDICAL AND RESEARCH CEN					
Environmental Health		GFE	93.113 / 93.NJH-23089402	(18)	0
NATL JEWISH CTR IMMUNOLOGY RESPIRATORY M					
Lung Diseases Research		GFE	93.838 / 93.R01 HL097163	16,619	0
NATL JEWISH HOSPITAL					
Environmental Health		GFE	93.113 / 93.NJH 23089604	496	0
Environmental Health		GFE	93.113 / 93.NJH 23089904	128,623	0
Environmental Health		GFE	93.113 / 93.P01 ES018181	29,860	0
Environmental Health		GFE	93.113 / 93.U54 ES015678	14,010	0
Environmental Health		GFE	93.113 / 93.UES015678-05	379,152	0
National Center on Sleep Disorders Research (B) -		GFE	93.233 / 93.22091404/HL67209-08	30,162	0
National Center on Sleep Disorders Research (B) -		GFE	93.233 / 93.22091405	17,859	0
ARRA-R&D		GFE	93.701 / 93.1 RC01 HD063508-01	85,425	0
ARRA-R&D		GFE	93.701 / 93.22210652	682,784	0
ARRA-R&D		GFE	93.701 / 93.R01 HL099571	4,299	0
ARRA-R&D		GFE	93.701 / 93.RC2HL101715	7,167	0

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FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Lung Diseases Research		GFE	93.838 / 93.22091903	(6,316)	0
Lung Diseases Research		GFE	93.838 / 93.22091904	84,981	0
Lung Diseases Research		GFE	93.838 / 93.22098203	170,600	0
Lung Diseases Research		GFE	93.838 / 93.23093603	98,082	0
Lung Diseases Research		GFE	93.838 / 93.23093604	73,989	0
Lung Diseases Research		GFE	93.838 / 93.5 R01 HL088138-04	96,277	32,729
Lung Diseases Research		GFE	93.838 / 93.AWD-112603	13,939	0
Lung Diseases Research		GFE	93.838 / 93.NJH #24012419_AMD06	141,857	0
Lung Diseases Research		GFE	93.838 / 93.NJH #24012421	92,474	0
Lung Diseases Research		GFE	93.838 / 93.NJH #24012520_AMD06	93,723	0
Lung Diseases Research		GFE	93.838 / 93.NJH #24012521	51,174	0
Lung Diseases Research		GFE	93.838 / 93.NJH-24031001	85,877	0
Lung Diseases Research		GFE	93.838 / 93.R01 NL097163	13,939	0
Lung Diseases Research		GFE	93.838 / 93.R01HL092870	18,174	0
Allergy, Immunology and Transplantation Research		GFE	93.855 / 93.22083703	(215)	0
Allergy, Immunology and Transplantation Research		GFE	93.855 / 93.26001123_AMD04	84,489	0
Allergy, Immunology and Transplantation Research		GFE	93.855 / 93.26001223	1,876	0
Allergy, Immunology and Transplantation Research		GFE	93.855 / 93.26003406	22,470	0
Allergy, Immunology and Transplantation Research		GFE	93.855 / 93.NJH 20023428_MOD06	15,126	0
NSABP FOUNDATION, INC					
Cancer Treatment Research		GFE	93.395 / 93.NSABP TFED32A-340	17,049	0
Cancer Treatment Research		GFE	93.395 / 93.NSABP TFED36-#340	17,054	0
Cancer Control		GFE	93.399 / 93.NSABP-TIND #340	56,782	0
NYU-New York University					
ARRA R&D		GGB	93.701 / 93.09-1096 PO#M000001236	201,718	0
Arthritis, Musculoskeletal and Skin Diseases Research		GGB	93.846 / 93.F6461-01 PO#UW402670	49,926	0
Northwestern University					
Cardiovascular Disease Research		GGB	93.837 / 93.60026217 CSU	17,421	0
OKLAHOMA MEDICAL RESEARCH FOUNDATION					
ARRA-R&D		GFE	93.701 / 93.PO# PB190544-009	2,566	0
OREGON HEALTH SCIENCES UNIVERSITY					
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847 / 93.GPRC00870A	397,321	0
Oregon Health Sciences University					
Allergy, Immunology and Transplantation Research		GGB	93.855 / 93.GPULM0101C Amd 2	48,826	0
Allergy, Immunology and Transplantation Research		GGB	93.855 / 93.GPULM0153A	27,616	0
PENNSYLVANIA STATE UNIVERISTY					
ARRA-R&D		GFE	93.701 / 93.4088-UCD-DHHS-8366	53,470	0
PENNSYLVANIA STATE UNIVERSITY					
ARRA-R&D		GFE	93.701 / 93.RC1 MH088349	27,926	0
ARRA-R&D		GFE	93.701 / 93.RC1MH088349	6,288	0
Population Research		GFE	93.864 / 93.4088-UCD-DHHS-8366	82,703	0
PURDUE UNIVERSITY					
ARRA-R&D		GFE	93.701 / 93.4102-38844	11,089	0
QCMETRIX, INC.					
Nursing Research		GFE	93.361 / 93.PN200703-199	93,101	0
Biomedical Technology		GFE	93.371 / 93.PN200611-079	6,831	0
REHABILITATION INSTITUTE OF CHICAGO					
Biomedical Research and Research Training		GFE	93.859 / 93.AWD-113311	36,942	0
RHODE ISLAND HOSPITAL					
ARRA-R&D		GFE	93.837 / 93.U01 HL077221	22,565	0
Rhode Island Hospital					
Allergy, Immunology and Transplantation Research		GGB	93.855 / 93.701-9633-8985	39,142	0
SAINT LOUIS UNIVERSITY,MO					
Microbiology and Infectious Diseases Research		GFE	93.856 / 93.N01-AI-45250	43,404	0
SCIENCE APPLICATIONS INTERNATIONAL CORP					
ARRA-R&D		GFE	93.701	71,766	0
SCRIPPS RESEARCH INSTITUTE					
Allergy, Immunology and Transplantation Research		GFE	93.855 / 93.SRI-U19AI063603	7,879	0
SNOASIS MEDICAL					
Oral Diseases and Disorders Research		GFE	93.121 / 93.AWD-110325	23,515	0
Oral Diseases and Disorders Research		GFE	93.121 / 93.CUI635H	17,318	0
SOCIAL AND SCIENTIFIC SYSTEMS					
Mental Health Research Grants		GFE	93.242 / 93.BRS-IMPCT-Q-06-0011	45,642	0
Mental Health Research Grants		GFE	93.242 / 93.Q-06-00116-T014	18,357	0
ARRA-R&D		GFE	93.701 / 93.BRS-IMPCT-Q-00116-T	12,027	0
ARRA-R&D		GFE	93.701 / 93.BRS-IMPCT-Q-06-0011	33,578	0
ARRA-R&D		GFE	93.701 / 93.BRS-Q-06-00116-T008	12,281	0
ARRA-R&D		GFE	93.701 / 93.BRS-Q-06-00116-T009	34,401	0
ARRA-R&D		GFE	93.701 / 93.BRS-Q-06-00116-T010	39,135	0
ARRA-R&D		GFE	93.701 / 93.BRS-Q-06-00116-T011	30,939	0
ARRA-R&D		GFE	93.701 / 93.BRS-Q-06-00116-T012	732	0
ARRA-R&D		GFE	93.701 / 93.CRB-DCR01-S-00294	8,854	0
ARRA-R&D		GFE	93.701 / 93.S-10-000014-000583	324,602	0

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FOR THE FISCAL YEAR ENDED JUNE 30, 2011

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

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PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
ALLERGY, IMMUNOLOGY AND TRANSPLANTATION RESEARCH		GFE	93.855 / 93.11-000037-001013	488	0
SOUTHWEST ONCOLOGY CANCER THERAPY RESEAR					
Cancer Treatment Research		GFE	93.395 / 93.AWD-111900	10,774	0
Cancer Treatment Research		GFE	93.395 / 93.F025209	13,113	0
Cancer Treatment Research		GFE	93.395 / 93.S0502	(21,284)	0
Cancer Treatment Research		GFE	93.395 / 93.SWOC-CA32102/37429	204,177	0
Cancer Control		GFE	93.399 / 93.F021096	518,512	0
Cancer Control		GFE	93.399 / 93.SWOC PCPT9310	959	0
STATE UNIVERSITY OF NEW YORK AT BINGHAMT					
ALLERGY, IMMUNOLOGY AND TRANSPLANTATION RESEARCH		GFE	93.855 / 93.AWD-51598	63,135	0
STATE UNIVERSITY OF NEW YORK,BUFFALO					
ARRA-R&D		GFE	93.701 / 93.R635322	36,733	0
Saint Louis University					
ALLERGY, IMMUNOLOGY AND TRANSPLANTATION RESEARCH		GGB	93.855 / 93.AIO48391 mod 4	54,252	0
South Dakota State University					
ALLERGY, IMMUNOLOGY AND TRANSPLANTATION RESEARCH		GGB	93.855 / 93.3TA087/Brian Geiss	3,047	0
St. Jude Medical, Inc.					
ARRA R&D		GGB	93.701 / 93.111668060-7386997	67,513	0
ALLERGY, IMMUNOLOGY AND TRANSPLANTATION RESEARCH		GGB	93.855 / 93.1116633010-7386998	113,137	0
Stony Brook University					
ALLERGY, IMMUNOLOGY AND TRANSPLANTATION RESEARCH		GGB	93.855 / 93.0176043-2-48796 Amd 3	61,786	0
ALLERGY, IMMUNOLOGY AND TRANSPLANTATION RESEARCH		GGB	93.855 / 93.51210	18,557	0
ALLERGY, IMMUNOLOGY AND TRANSPLANTATION RESEARCH		GGB	93.855 / 93.54926	229,097	0
TAIGA BIOTECHNOLOGIES, INC.					
ALLERGY, IMMUNOLOGY AND TRANSPLANTATION RESEARCH		GFE	93.855 / 93.FY11.R34HL104760	20,618	0
ALLERGY, IMMUNOLOGY AND TRANSPLANTATION RESEARCH		GFE	93.855 / 93.FY11.R43AI089307	56,581	0
ALLERGY, IMMUNOLOGY AND TRANSPLANTATION RESEARCH		GFE	93.855 / 93.FY11.R44HL091740-02	203,721	0
TEXAS BIOMEDICAL RESEARCH INSTITUTE					
Digestive Diseases and Nutrition Research		GFE	93.848 / 93.SUB#10-4116.003	21,677	0
THOMAS JEFFERSON UNIVERSITY					
Biomedical Research and Research Training		GFE	93.859 / 93.080-04000-R53804	5,560	0
TISSUE GENETICS, LLC					
Cancer Treatment Research		GFE	93.395 / 93.1R41CA126011-01A2	(20,095)	0
Cancer Biology Research		GFE	93.396 / 93.1R41CA124191-01A1-J	(29,708)	0
Cancer Biology Research		GFE	93.396 / 93.1R41CA128233-01A1-J	(4,540)	0
TUFTS UNIVERSITY					
Extramural Research Programs in the Neurosciences and Neurological Disorders		GFE	93.853 / 93.TUFTS-R01 NS036524	(66)	0
The Ohio State University					
Drug Abuse and Addiction Research Programs		GGB	93.279 / 93.RF01034511 amend 07	(5,642)	0
The Scripps Research Institute					
R&D		GGB	93.P0# 5-24300	20,746	0
UMASS-University of Massachusetts					
Research Related to Deafness and Communication Disorders		GGB	93.173 / 93.6081533/RFS800019	(2,371)	0
UNIVERSITY OF ALABAMA					
Kidney Diseases, Urology and Hematology Research		GFE	93.849 / 93.N01-AI-30025	(4,113)	0
UNIVERSITY OF ALABAMA AT BIRMINHAM					
ARRA-R&D		GFE	93.701 / 93.000364104-001_YR02	41,699	0
ARRA-R&D		GFE	93.701 / 93.SUB 000364104-001	5,637	0
Child Health and Human Development Extramural Research		GFE	93.865 / 93.000249533-066	54,187	0
UNIVERSITY OF ARIZONA					
Cancer Cause and Prevention Research		GFE	93.393 / 93.Y431674_MOD04	93,591	0
UNIVERSITY OF CALIFORNIA AT DAVIS					
Trans-NIH Research Support		GFE	93.310 / 93.RL1AG32115/07004393	17,653	0
Trans-NIH Research Support		GFE	93.310 / 93.SUB07004393-CO	381,462	0
ARRA-R&D		GFE	93.701 / 93.SUB0900229-02	120,458	16,629
Child Health and Human Development Extramural Research		GFE	93.865 / 93.09-000148-10	50,973	0
Child Health and Human Development Extramural Research		GFE	93.865 / 93.SUB08004053	9,098	0
UNIVERSITY OF CALIFORNIA AT IRVINE					
Mental Health Research Grants		GFE	93.242 / 93.2007-1859/MH080246	14	0
Cancer Control		GFE	93.399 / 93.UCHSC-2003-1185 #5	3,500	0
UNIVERSITY OF CALIFORNIA AT SAN DIEGO					
Mental Health Research Grants		GFE	93.242 / 93.P0#10310332	69,684	0
Cancer Treatment Research		GFE	93.395 / 93.P0#10308646-SUB	111,648	0
Cancer Treatment Research		GFE	93.395 / 93.P0#10310332-001	89,876	0
Biomedical Research and Research Training		GFE	93.859 / 93.P0# 10290491-002	46,439	0
Biomedical Research and Research Training		GFE	93.859 / 93.P0# 10290491-003	409,267	0
Biomedical Research and Research Training		GFE	93.859 / 93.P0# 10290578-004	213,156	0
Biomedical Research and Research Training		GFE	93.859 / 93.P0#10290578-003	14,292	0
UNIVERSITY OF CALIFORNIA AT SAN FRANCISC					
Research Related to Deafness and Communication Disorders		GFE	93.173 / 93.441940-29823	11,804	0
Clinical Research		GFE	93.333 / 93.UCSF-#30685C	43,294	0
Cancer Cause and Prevention Research		GFE	93.393 / 93.UCSF 5009C #3	10,561	0
Cancer Cause and Prevention Research		GFE	93.393 / 93.UCSF 5009SC2	1	0

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FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Lung Diseases Research		GFE	93.838 / 93.UCSF-SUB 4917SC	31,896	0
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847 / 93.AWD-112621	142	0
Extramural Research Programs in the Neurosciences and Neurological Disorders		GFE	93.853 / 93.541205-29951	1,100	0
Extramural Research Programs in the Neurosciences and Neurological Disorders		GFE	93.853 / 93.5772SC	48,435	0
Allergy, Immunology and Transplantation Research		GFE	93.855 / 93.106861	497	0
Allergy, Immunology and Transplantation Research		GFE	93.855 / 93.6113SC	73,863	0
Allergy, Immunology and Transplantation Research		GFE	93.855 / 93.ITN10180-00SC	170,930	0
Allergy, Immunology and Transplantation Research		GFE	93.855 / 93.SUB# 0132SC	104	0
Allergy, Immunology and Transplantation Research		GFE	93.855 / 93.SUB# 3698SC	(7,082)	0
Allergy, Immunology and Transplantation Research		GFE	93.855 / 93.UCSF 105931	7,991	0
Microbiology and Infectious Diseases Research		GFE	93.856 / 93.SUB#R2132-H	157,515	0
UNIVERSITY OF CALIFORNIA LOS ANGELES					
ARRA-R&D		GFE	93.701 / 93.1580 G MD047	8,657	0
Lung Diseases Research		GFE	93.838 / 93.1625-S-MG548	227,047	0
UNIVERSITY OF CHICAGO					
ARRA-R&D		GFE	93.701 / 93.42932-B	28,368	0
UNIVERSITY OF CINCINNATI					
Oral Diseases and Disorders Research		GFE	93.121 / 93.001817 1004215	468	0
Drug Abuse and Addiction Research Programs		GFE	93.279 / 93.U10DA013732-10	102,913	0
Cancer Cause and Prevention Research		GFE	93.393 / 93.SRS#001169	5,560	0
ARRA-R&D		GFE	93.837 / 93.005422-1005891	15,560	0
UNIVERSITY OF DENVER					
Mental Health Research Grants		GFE	93.242 / 93.SC36215-01-04	53,255	0
UNIVERSITY OF FLORIDA					
Oral Diseases and Disorders Research		GFE	93.121 / 93.UF10279	117,671	0
ARRA-R&D		GFE	93.837 / 93.UF09036	77	0
UNIVERSITY OF ILLINOIS					
Mental Health Research Grants		GFE	93.242 / 93.SUBR01MH080122	4,598	0
ARRA-R&D		GFE	93.837 / 93.494815 E6954	(232)	0
ARRA-R&D		GFE	93.837 / 93.5 R37 HL049244-13	(501)	0
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847 / 93.2005-02129-01	(48)	0
UNIVERSITY OF LOUISVILLE					
Aging Research		GFE	93.866 / 93.05-1523 Z12	25	0
UNIVERSITY OF MASSACHUSETTS					
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847 / 93.61255852/RFS2011138	16,302	0
UNIVERSITY OF MIAMI					
Research Related to Deafness and Communication Disorders		GFE	93.173 / 93.SR01DC006021-06	198,358	0
Drug Abuse and Addiction Research Programs		GFE	93.279 / 93.U10 DA013720	54,410	0
ARRA-R&D		GFE	93.701 / 93.P0WM154840	343	0
UNIVERSITY OF MICHIGAN					
Mental Health Research Grants		GFE	93.242 / 93.3001172426	394,194	0
Cancer Treatment Research		GFE	93.395 / 93.AWD-112291	350,566	0
Cancer Treatment Research		GFE	93.395 / 93.F018084	122	0
Cancer Treatment Research		GFE	93.395 / 93.F020947	2,304	0
Cancer Treatment Research		GFE	93.395 / 93.F022760	(128,078)	0
Cancer Treatment Research		GFE	93.395 / 93.F027439	789,502	0
ARRA-R&D		GFE	93.837 / 93.3001602737	30,182	0
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847 / 93.3001430151	3,932	0
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847 / 93.3001506842	44,498	0
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847 / 93.3001744498	9,134	0
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847 / 93.SUB#3001430151	873	0
Kidney Diseases, Urology and Hematology Research		GFE	93.849 / 93.3000675741	9,371	0
UNIVERSITY OF MINNESOTA					
Allergy, Immunology and Transplantation Research		GFE	93.855 / 93.P001072801	37,463	0
UNIVERSITY OF NORTH CAROLINA					
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847 / 93.5-50806	48,117	0
UNIVERSITY OF NORTH CAROLINA CHAPEL HILL					
Minority Health and Health Disparities Research		GFE	93.307 / 93.5-30795	50,121	0
Cancer Cause and Prevention Research		GFE	93.393 / 93.5-30887	83,592	0
Cancer Cause and Prevention Research		GFE	93.393 / 93.5-30983	7,497	0
ARRA-R&D		GFE	93.837 / 93.UCCCH 5-31036	8,367	53,738
ARRA-R&D		GFE	93.837 / 93.UCCCH 5-31036_YR02	22,865	0
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847 / 93.5-30875	39,239	0
UNIVERSITY OF OKLAHOMA HEALTH SCIENCES C					
Child Health and Human Development Extramural Research		GFE	93.865 / 93.SUB#2009-42	26,253	0
UNIVERSITY OF PENNSYLVANIA					
ARRA-R&D		GFE	93.837 / 93.SUB#554929	10,090	0
UNIVERSITY OF PITTSBURGH					
Research Related to Deafness and Communication Disorders		GFE	93.173 / 93.113622-1	28,293	0
Trans-NIH Research Support		GFE	93.310 / 93.0004558 113512-1	36,311	0
Arthritis, Musculoskeletal and Skin Diseases Research		GFE	93.846 / 93.0008528	41,065	0
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847 / 93.0019927 (118536-12)	11,499	0
UNIVERSITY OF ROCHESTER					

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MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Drug Abuse and Addiction Research Programs		GFE	93.279 / 93.414337-G	444,976	5,660
Drug Abuse and Addiction Research Programs		GFE	93.279 / 93.415198-G/5-26974	73,592	0
Extramural Research Programs in the Neurosciences and Neurological Disorders		GFE	93.853 / 93.NS37167-PW413445-G	(7,092)	0
Extramural Research Programs in the Neurosciences and Neurological Disorders		GFE	93.853 / 93.UROCH 5-29913	17,645	0
UNIVERSITY OF SOUTH FLORIDA					
National Institutes of Health Pediatric Research Loan Repayment Program		GFE	93.285 / 93.6119-1144-00-R	323,568	0
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847 / 93.6119-114-00-Y-NH	116,782	0
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847 / 93.6119-114-00-Y-ORAL	3,924	0
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847 / 93.6119-1144-00-P	684,406	0
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847 / 93.6119-1144-00-Y	330,143	0
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847 / 93.USF 6119-1117-00-C	1,259,379	0
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847 / 93.USF# 6119-1094-00-I	49,356	0
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847 / 93.USF# 6119-1117-00-U	273,989	0
UNIVERSITY OF SOUTHERN CALIFORNIA					
Cancer Cause and Prevention Research		GFE	93.393 / 93.H40020/CA074799	26,074	0
Cancer Cause and Prevention Research		GFE	93.393 / 93.H47331	88,844	0
UNIVERSITY OF TEXAS AT SAN ANTONIO					
Oral Diseases and Disorders Research		GFE	93.121 / 93.122040/121476	3,362	0
Cancer Control		GFE	93.399 / 93.130640/130629	5,859	0
Cancer Control		GFE	93.399 / 93.SELECT-07004	2,640	0
UNIVERSITY OF TEXAS SW MEDICAL CENTER					
Cancer Centers Support		GFE	93.397 / 93.CMO-100405	66,993	0
UNIVERSITY OF UTAH					
Cancer Cause and Prevention Research		GFE	93.393 / 93.10004979-02	24,226	0
ARRA-R&D		GFE	93.837 / 93.10009050-06	45,255	0
ARRA-R&D		GFE	93.837 / 93.10009050-M06	1,122	0
ARRA-R&D		GFE	93.837 / 93.AWD-112557	72,867	0
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847 / 93.10001507-1	195,684	0
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847 / 93.1000652401/DK078112	(18,206)	0
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847 / 93.AWD-113224	13,231	0
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847 / 93.AWD110304	114,185	0
UNIVERSITY OF WASHINGTON					
Cancer Control		GFE	93.399 / 93.UWASH700907	17,867	0
Arthritis, Musculoskeletal and Skin Diseases Research		GFE	93.846 / 93.UWASH702020	48,222	0
Allergy, Immunology and Transplantation Research		GFE	93.855 / 93.SUB # 226495	95,259	0
Univ. of Texas Medical Branch/Galveston.					
R&D		GGB	93.03-030 MOD #17	104,173	9,479
University Of California					
Discovery and Applied Research for Technological Innovations to Improve Human Health		GLA	93.286 / 93.PO# 10313802-SUB	175,277	0
University of California					
Discovery and Applied Research for Technological Innovations to Improve Human Health		GLA	93.286 / 93.PO 10255091	36,512	0
University of California, Los Angeles					
Arthritis, Musculoskeletal and Skin Diseases Research		GGB	93.846 / 93.1554 G NA272	190,275	0
Allergy, Immunology and Transplantation Research		GGB	93.855 / 93.1554 G KC539	56,898	0
Allergy, Immunology and Transplantation Research		GGB	93.855 / 93.1554 G MB899	92,738	0
R&D		GGB	93.PO 1560 P NA513	31,758	0
University of California, San Francisco					
Diabetes, Digestive and Kidney Diseases Extramural Research		GGB	93.847 / 93.5411sc amend one	1,504	0
Diabetes, Digestive and Kidney Diseases Extramural Research		GGB	93.847 / 93.62975C	7,511	0
University of Maryland Baltimore County					
Allergy, Immunology and Transplantation Research		GLA	93.855 / 93. 2103	27,973	0
University of Michigan					
Child Health and Human Development Extramural Research		GGB	93.865 / 93.3000728190 (F017407)	46,099	0
University of Minnesota					
Human Genome Research		GGB	93.172 / 93.H000575202	71,858	0
Cancer Cause and Prevention Research		GGB	93.393 / 93.P000928203 Amd #1	64,629	0
University of Nebraska					
Blood Diseases and Resources Research		GGB	93.839 / 93.24-1106-0002-204	10,768	0
University of New Mexico					
R&D		GGB	93.3R32M/332MO 981012087A5	92,610	0
Allergy, Immunology and Transplantation Research		GGB	93.855 / 93.3R26W	55,473	0
University of Pittsburgh					
ARRA R&D		GGB	93.701 / 93.0015809 Project # (11	227,071	0
University of Rochester Medical Center					
Allergy, Immunology and Transplantation Research		GGB	93.855 / 93.523964 PO 414326-002-	24,598	0
University of Southern California					
Cancer Cause and Prevention Research		GGB	93.393 / 93.Subcontract P.O. # 12	78,467	0
University of Utah					
Aging Research		GGB	93.866 / 93.10011096 AMD 01	23,940	0
VANDERBILT UNIVERSITY					
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847 / 93.VUMC35033/UDK072473	(4,640)	0
VANDERBILT UNIVERSITY MEDICAL CENTER					
Cancer Detection and Diagnosis Research		GFE	93.394 / 93.VUMC 31979-R	72,998	0

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FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Cancer Centers Support		GFE	93.397 / 93.AWD-112917	3,932	0
Cancer Centers Support		GFE	93.397 / 93.VUMC30745	51,482	0
Arthritis, Musculoskeletal and Skin Diseases Research		GFE	93.846 / 93.VUMC33017-R	6,757	0
VIRGINIA COMMONWEALTH UNIVERSITY					
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847 / 93.PT103155-SC101101	2,010	0
Child Health and Human Development Extramural Research		GFE	93.865 / 93.PD300306/SC100817	24,849	0
Vanderbilt University					
Arthritis, Musculoskeletal and Skin Diseases Research		GLA	93.846 / 93.20875-S1	13,499	0
WAKE FOREST UNIVERSITY SCHOOL OF MEDICIN					
Research and Training in Complementary and Alternative Medicine		GFE	93.213 / 93.WFHUS 40301	37,623	0
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847 / 93.DK62418	229,069	0
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847 / 93.U01 DK62418	16,336	0
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847 / 93.WFUHS-14731	16,438	0
Aging Research		GFE	93.866 / 93.WFUHS/UCD10064	122,573	0
WASHINGTON STATE UNIVERSITY					
National Center for Research Resources		GFE	93.389 / 93.WSTU-10951_G001905D	39,498	0
WASHINGTON UNIV IN ST LOUIS MISSOURI					
Trans-NIH Research Support		GFE	93.310 / 93.WU-11-283	46,161	0
Extramural Research Programs in the Neurosciences and Neurological Disorders		GFE	93.853 / 93.UWASH WU-08-214	3,462	0
WAYNE STATE UNIVERSITY					
Cancer Treatment Research		GFE	93.395 / 93.WSU 08029	37	0
Child Health and Human Development Extramural Research		GFE	93.865 / 93.1R01HD062477	14,816	0
WEILL MEDICAL COLLEGE OF CORNELL UNIVERS					
Extramural Research Programs in the Neurosciences and Neurological Disorders		GFE	93.853 / 93.PN200705-142	11,181	0
WESTAT, INC					
Microbiology and Infectious Diseases Research		GFE	93.856 / 93.8530-S036	(17,872)	0
Microbiology and Infectious Diseases Research		GFE	93.856 / 93.AWD101506	172,142	0
Microbiology and Infectious Diseases Research		GFE	93.856 / 93.HHSN267200800001C	138,856	0
Washington University in St. Louis					
ARRA R&D		GGB	93.701 / 93.WU-10-129 PO #2911359	88,565	0
YALE UNIVERSITY					
ARRA-R&D		GFE	93.837 / 93.A06695	7,760	0
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847 / 93.A06509 (M08A00746)	50,559	0
Extramural Research Programs in the Neurosciences and Neurological Disorders		GFE	93.853 / 93.YALE-A06512	416	0
Population Research		GFE	93.864 / 93.A07751 (M09A10244)	108,133	0
Population Research		GFE	93.864 / 93.A08206	21,569	0
Population Research		GFE	93.864 / 93.AWD-111506	21,072	0
Child Health and Human Development Extramural Research		GFE	93.865 / 93.A07751(M09A10244)	3,972	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				25,718,561	498,553
SUBTOTAL NATIONAL INSTITUTES OF HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES				280,538,281	34,584,669
OFFICE OF POPULATION AFFAIRS, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
DIRECT FROM:					
OFFICE OF POPULATION AFFAIRS, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Adolescent Family Life Research Grants		GFB	93.111	11,930	0
Adolescent Family Life_Demonstration Projects		GGB	93.995 / 93.1 APHPA006045-01-00	1	0
Adolescent Family Life_Demonstration Projects		GGB	93.995 / 93.5 APHPA002066-07-00	211,903	138,620
Adolescent Family Life_Demonstration Projects		GGB	93.995 / 93.5 APHPA006045-03-00	84,725	(88,953)
SUBTOTAL DIRECT FROM:				308,559	49,667
PASS-THROUGH PROGRAMS FROM:					
Friends First					
Adolescent Family Life_Demonstration Projects		GKA	93.995 / 93.Prime Award # 1 APHPA	40,862	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				40,862	0
SUBTOTAL OFFICE OF POPULATION AFFAIRS, DEPARTMENT OF HEALTH AND HUMAN SERVICES				349,421	49,667
OFFICE OF THE SECRETARY, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
DIRECT FROM:					
OFFICE OF THE SECRETARY, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Teenage Pregnancy Prevention Program		GFE	93.297	279,671	71,290
SUBTOTAL DIRECT FROM:				279,671	71,290
SUBTOTAL OFFICE OF THE SECRETARY, DEPARTMENT OF HEALTH AND HUMAN SERVICES				279,671	71,290
SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES					

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
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FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
DIRECT FROM:					
SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES Substance Abuse and Mental Health Services_Projects of Regional and National Significance		GFE	93.243	589,896	16,221
SUBTOTAL DIRECT FROM:				589,896	16,221
PASS-THROUGH PROGRAMS FROM:					
ORC MACRO INTERNATIONAL, INC.					
Substance Abuse and Mental Health Services_Projects of Regional and National Significance		GFE	93.243 / 93.33430-9S-1384	15,878	0
Substance Abuse and Mental Health Services_Projects of Regional and National Significance		GFE	93.243 / 93.35126-6S-836/280-03	(4,514)	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				11,364	0
SUBTOTAL SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES				601,260	16,221
SUBTOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES				303,349,920	37,233,816

SOCIAL SECURITY ADMINISTRATION					
SOCIAL SECURITY ADMINISTRATION					
PASS-THROUGH PROGRAMS FROM:					
VIRGINIA COMMONWEALTH UNIVERSITY Social Security - Work Incentives Planning and Assistance Program		GFE	96.008 / 96.PT101757-SC101351	10,660	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				10,660	0
SUBTOTAL SOCIAL SECURITY ADMINISTRATION				10,660	0
SUBTOTAL SOCIAL SECURITY ADMINISTRATION				10,660	0

DEPARTMENT OF HOMELAND SECURITY					
DEPARTMENT OF HOMELAND SECURITY					
DIRECT FROM:					
DEPARTMENT OF HOMELAND SECURITY					
National Dam Safety Program		GGB	97.041 / 97.EMW-2006-GR-1109	(3,249)	0
Assistance to Firefighters Grant		GGB	97.044 / 97.EMW-2008-FP-02216-002	220,140	265,283
Homeland Security, Research, Testing, Evaluation, and Demonstration of Technologies		GGB	97.108 / 97.2010-ST-108-000017 am	31,811	0
SUBTOTAL DIRECT FROM:				248,702	265,283
SUBTOTAL DEPARTMENT OF HOMELAND SECURITY				248,702	265,283
NATIONAL PARK SERVICE, DEPARTMENT OF THE INTERIOR					
DIRECT FROM:					
NATIONAL PARK SERVICE, DEPARTMENT OF THE INTERIOR					
R&D		GGB	97.11310090013 / H120009000	1,156	0
SUBTOTAL DIRECT FROM:				1,156	0
SUBTOTAL NATIONAL PARK SERVICE, DEPARTMENT OF THE INTERIOR				1,156	0
SUBTOTAL DEPARTMENT OF HOMELAND SECURITY				249,858	265,283

AGENCY FOR INTERNATIONAL DEVELOPMENT					
UNITED STATES AGENCY FOR INTERNATIONAL DEVELOPMENT					
DIRECT FROM:					
UNITED STATES AGENCY FOR INTERNATIONAL DEVELOPMENT					
UNSAID Foreign Assistance for Programs Overseas		GGB	98.001 / 98.688-A-00-10-00131-00	40,010	825,236
SUBTOTAL DIRECT FROM:				40,010	825,236

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY					
MAJOR SUBDIVISION OF FEDERAL AGENCY					
SOURCE TYPE (DIRECT OR PASS-THROUGH)					
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)					
PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
PASS-THROUGH PROGRAMS FROM:					
New Mexico State University		GGB	98.Q01226	594,663	0
R&D					
University of California, Davis		GGB	98.09-002945-10 amend two	40,214	42,770
R&D				634,877	42,770
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				674,887	868,006
SUBTOTAL UNITED STATES AGENCY FOR INTERNATIONAL DEVELOPMENT				674,887	868,006
SUBTOTAL AGENCY FOR INTERNATIONAL DEVELOPMENT				674,887	868,006

FEDERAL AGENCIES NOT USING CFDA NUMBERS					
OTHER FEDERAL AGENCIES					
DIRECT FROM:					
OTHER FEDERAL AGENCIES		GGB	99.HSHQDC-10-C-00130	176,183	50,000
R&D		GFB	99.UNKNOWN	352	0
R&D OF-CON				176,535	50,000
SUBTOTAL DIRECT FROM:				176,535	50,000
PASS-THROUGH PROGRAMS FROM:					
Henry M Jackson Foundation		GKA	99.Prime Award # HU0001-07-	18,645	0
R&D: Blast Lethality Injury Program		GGB	99.100720	106,022	0
IIE-Institute of International Education				124,667	0
R&D				301,202	50,000
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				301,202	50,000
SUBTOTAL OTHER FEDERAL AGENCIES				301,202	50,000
SUBTOTAL FEDERAL AGENCIES NOT USING CFDA NUMBERS				301,202	50,000
SUBTOTAL RESEARCH AND DEVELOPMENT-CLUSTER				686,024,513	69,012,157

SCHOOL IMPROVEMENT GRANTS					

DEPARTMENT OF EDUCATION					
DEPARTMENT OF EDUCATION					
DIRECT FROM:					
DEPARTMENT OF EDUCATION		DAA	84.388	363,019	6,686,998
ARRA Stimulus Funds Title I-A School Improvement				363,019	6,686,998
SUBTOTAL DIRECT FROM:				363,019	6,686,998
SUBTOTAL DEPARTMENT OF EDUCATION				363,019	6,686,998
OFFICE OF ELEMENTARY AND SECONDARY EDUCATION, DEPARTMENT OF EDUCATION					
DIRECT FROM:					
OFFICE OF ELEMENTARY AND SECONDARY EDUCATION, DEPARTMENT OF EDUCATION		DAA	84.377	318,002	3,902,123
School Improvement Grants				318,002	3,902,123
SUBTOTAL DIRECT FROM:				318,002	3,902,123
SUBTOTAL OFFICE OF ELEMENTARY AND SECONDARY EDUCATION, DEPARTMENT OF EDUCATION				318,002	3,902,123
SUBTOTAL DEPARTMENT OF EDUCATION				681,021	10,589,121

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
SUBTOTAL SCHOOL IMPROVEMENT GRANTS				681,021	10,589,121

SCHOOLS AND ROADS-CLUSTER

DEPARTMENT OF AGRICULTURE

FOREST SERVICE, DEPARTMENT OF AGRICULTURE

DIRECT FROM:

FOREST SERVICE, DEPARTMENT OF AGRICULTURE
Schools and Roads - Grants to States

WBA 10.665

0 15,181,829

SUBTOTAL DIRECT FROM:

0 15,181,829

SUBTOTAL FOREST SERVICE, DEPARTMENT OF AGRICULTURE

0 15,181,829

SUBTOTAL DEPARTMENT OF AGRICULTURE

0 15,181,829

SUBTOTAL SCHOOLS AND ROADS-CLUSTER

0 15,181,829

SECTION 8-CLUSTER

DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

PUBLIC AND INDIAN HOUSING, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

DIRECT FROM:

PUBLIC AND INDIAN HOUSING, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT
Lower Income Housing Assistance Program: Section 8 Moderate Rehabilitation
Lower Income Housing Assistance Program: Section 8 Moderate Rehabilitation

IHA 14.856
NAA 14.856

60,740 0
313,310 31,290

SUBTOTAL DIRECT FROM:

374,050 31,290

SUBTOTAL PUBLIC AND INDIAN HOUSING, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

374,050 31,290

SUBTOTAL DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

374,050 31,290

SUBTOTAL SECTION 8-CLUSTER

374,050 31,290

SNAP-CLUSTER

DEPARTMENT OF AGRICULTURE

FOOD AND CONSUMER SERVICE, DEPARTMENT OF AGRICULTURE

DIRECT FROM:

FOOD AND CONSUMER SERVICE, DEPARTMENT OF AGRICULTURE
Supplemental Nutrition Assistance Program

IHA 10.551

754,420,595 0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY						
MAJOR SUBDIVISION OF FEDERAL AGENCY						
SOURCE TYPE (DIRECT OR PASS-THROUGH)						
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)						
PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS	
ARRA - Food Stamp Admin		IHA	10.561	109,460	237,428	
State Administrative Matching Grants for the Special Nutrition Assistance Program		IHA	10.561	10,377,120	36,117,522	
SUBTOTAL DIRECT FROM:				764,907,175	36,354,950	
SUBTOTAL FOOD AND CONSUMER SERVICE, DEPARTMENT OF AGRICULTURE				764,907,175	36,354,950	
SUBTOTAL DEPARTMENT OF AGRICULTURE				764,907,175	36,354,950	
SUBTOTAL SNAP-CLUSTER				764,907,175	36,354,950	

SPECIAL EDUCATION (IDEA)-CLUSTER						

DEPARTMENT OF EDUCATION						
OFFICE OF ASSISTANT SECRETARY FOR SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION						
DIRECT FROM:						
OFFICE OF ASSISTANT SECRETARY FOR SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION						
Special Education_Preschool Grants		DAA	84.173	1,184,570	3,336,859	
SUBTOTAL DIRECT FROM:				1,184,570	3,336,859	
SUBTOTAL OFFICE OF ASSISTANT SECRETARY FOR SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION				1,184,570	3,336,859	
OFFICE OF SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION						
DIRECT FROM:						
OFFICE OF SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION						
Special Education: Grants to States		DAA	84.027	10,985,779	128,374,972	
ARRA Stimulus Funds IDEA Part B		DAA	84.391	0	74,486,788	
ARRA Stimulus Funds IDEA Preschool		DAA	84.392	0	2,687,810	
SUBTOTAL DIRECT FROM:				10,985,779	205,549,570	
PASS-THROUGH PROGRAMS FROM:						
State of Louisiana						
Special Education: Grants to States		GKA	84.027 / 84.	655	6,361	0
State of Nevada						
Special Education: Grants to States		GKA	84.027 / 84.09-2715-34		21,000	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					27,361	0
SUBTOTAL OFFICE OF SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION				11,013,140	205,549,570	
SUBTOTAL DEPARTMENT OF EDUCATION				12,197,710	208,886,429	
SUBTOTAL SPECIAL EDUCATION (IDEA)-CLUSTER				12,197,710	208,886,429	

STATE FISCAL STABIL-CLUSTER						

DEPARTMENT OF EDUCATION						
DEPARTMENT OF EDUCATION						
DIRECT FROM:						
DEPARTMENT OF EDUCATION						

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
State Fiscal Stabilization Fund (SFSF) - Education State Grants, Recovery Act		GWA	84.394 / 84.S394A090006	430,587	0
ARRA		EAA	84.394 / 84.S394A090006A	78,324,758	0
ARRA		EAA	84.397 / 84.S397A090006	10,319,336	0
SUBTOTAL DIRECT FROM:				89,074,681	0
SUBTOTAL DEPARTMENT OF EDUCATION				89,074,681	0
SUBTOTAL DEPARTMENT OF EDUCATION				89,074,681	0
SUBTOTAL STATE FISCAL STABIL-CLUSTER				89,074,681	0

STATEWIDE DATA SYSTEMS

DEPARTMENT OF EDUCATION

INSTITUTE OF EDUCATION SCIENCES, DEPARTMENT OF EDUCATION

DIRECT FROM:

INSTITUTE OF EDUCATION SCIENCES, DEPARTMENT OF EDUCATION

Statewide Data Systems

ARRA SLDS

DAA

DAA

84.372

84.384

950,944

915,640

0

1,407,226

SUBTOTAL DIRECT FROM:

1,866,584

1,407,226

SUBTOTAL INSTITUTE OF EDUCATION SCIENCES, DEPARTMENT OF EDUCATION

1,866,584

1,407,226

SUBTOTAL DEPARTMENT OF EDUCATION

1,866,584

1,407,226

SUBTOTAL STATEWIDE DATA SYSTEMS

1,866,584

1,407,226

STUDENT FINANCIAL ASSISTANCE-CLUSTER

DEPARTMENT OF EDUCATION

DEPARTMENT OF EDUCATION

DIRECT FROM:

DEPARTMENT OF EDUCATION

Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)

Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)

Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)

Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)

Teacher Education Assistance for College and Higher Education Grants (TEACH Grants)

GFE

GKA

GTA

GGJ

GGJ

84.379

84.379

84.379

84.379 / 84.P379T101209

84.379 / 84.P379T111209

226,112

74,250

240,045

4,000

94,750

0

0

0

0

0

SUBTOTAL DIRECT FROM:

639,157

0

SUBTOTAL DEPARTMENT OF EDUCATION

639,157

0

OFFICE OF POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION

DIRECT FROM:

OFFICE OF POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION

Academic Competitiveness Grants

Academic Competitiveness Grants

Academic Competitiveness Grants

Academic Competitiveness Grants

GFB

GFE

GGB

GJB

84.375

84.375

84.375

84.375

1,015,130

289,197

1,106,230

38,634

0

0

0

0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Academic Competitiveness Grants		GJC	84.375	15,853	0
Academic Competitiveness Grants		GJD	84.375	107,875	0
Academic Competitiveness Grants		GJE	84.375	49,417	0
Academic Competitiveness Grants		GJF	84.375	10,350	0
Academic Competitiveness Grants		GJG	84.375	19,371	0
Academic Competitiveness Grants		GJH	84.375	14,625	0
Academic Competitiveness Grants		GJJ	84.375	133,619	0
Academic Competitiveness Grants		GJK	84.375	4,563	0
Academic Competitiveness Grants		GJL	84.375	164,338	0
Academic Competitiveness Grants		GJM	84.375	6,738	0
Academic Competitiveness Grants		GJR	84.375	93,764	0
Academic Competitiveness Grants		GKA	84.375	255,877	0
Academic Competitiveness Grants		GTA	84.375	317,746	0
Academic Competitiveness Grants		GWA	84.375	66,247	0
Academic Competitiveness Grants		GZA	84.375	112,295	0
Academic Competitiveness Grants		GGJ	84.375 / 84.P375A091209	375	0
Academic Competitiveness Grants		GLA	84.375 / 84.P375A0x1201	147,650	0
Academic Competitiveness Grants		GGJ	84.375 / 84.P375A101209	383,828	0
Academic Competitiveness Grants		GSA	84.375 / 84.P376S085271	178,100	0
SUBTOTAL DIRECT FROM:				4,531,822	0
PASS-THROUGH PROGRAMS FROM:					
ACG					
Academic Competitiveness Grants		GFC	84.375	237,926	0
N/A					
Academic Competitiveness Grants		GYA	84.375 / 84.N/A	153,215	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				391,141	0
SUBTOTAL OFFICE OF POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION				4,922,963	0
OFFICE OF STUDENT FINANCIAL ASSISTANCE PROGRAMS, DEPARTMENT OF EDUCATION					
DIRECT FROM:					
OFFICE OF STUDENT FINANCIAL ASSISTANCE PROGRAMS, DEPARTMENT OF EDUCATION					
Federal Supplemental Educational Opportunity Grants		GFB	84.007	838,210	0
Federal Supplemental Educational Opportunity Grants		GFC	84.007	218,041	0
Federal Supplemental Educational Opportunity Grants		GFE	84.007	245,153	0
Federal Supplemental Educational Opportunity Grants		GGB	84.007	618,794	0
Federal Supplemental Educational Opportunity Grants		GCJ	84.007	496,664	0
Federal Supplemental Educational Opportunity Grants		GJB	84.007	55,886	0
Federal Supplemental Educational Opportunity Grants		GJC	84.007	85,428	0
Federal Supplemental Educational Opportunity Grants		GJD	84.007	118,908	0
Federal Supplemental Educational Opportunity Grants		GJE	84.007	254,690	0
Federal Supplemental Educational Opportunity Grants		GJF	84.007	6,934	0
Federal Supplemental Educational Opportunity Grants		GJG	84.007	15,938	0
Federal Supplemental Educational Opportunity Grants		GJH	84.007	45,248	0
Federal Supplemental Educational Opportunity Grants		GJJ	84.007	253,796	0
Federal Supplemental Educational Opportunity Grants		GJK	84.007	204,490	0
Federal Supplemental Educational Opportunity Grants		GJL	84.007	115,887	0
Federal Supplemental Educational Opportunity Grants		GJM	84.007	58,179	0
Federal Supplemental Educational Opportunity Grants		GJR	84.007	12,550	0
Federal Supplemental Educational Opportunity Grants		GJT	84.007	39,822	0
Federal Supplemental Educational Opportunity Grants		GKA	84.007	223,291	0
Federal Supplemental Educational Opportunity Grants		GTA	84.007	481,167	0
Federal Supplemental Educational Opportunity Grants		GWA	84.007	85,760	0
Federal Supplemental Educational Opportunity Grants		GZA	84.007	122,867	0
Federal Supplemental Educational Opportunity Grants		GSA	84.007 / 84.P007A090715	150,238	0
Federal Supplemental Educational Opportunity Grants		GLA	84.007 / 84.P007A0x0707	102,025	0
Federal Family Education Loans		GDA	84.032	386,522,440	0
Federal Family Education Loans		GGE	84.032	17,675,569	0
Federal Family Education Loans		GGJ	84.032	949,957	0
Federal Family Education Loans		GJB	84.032	321,137	0
Federal Family Education Loans		GKA	84.032	77,621,714	0
Federal Family Education Loans		GSA	84.032	5,637,144	0
Federal Family Education Loans		GSA	84.032	61,295	0
Federal Family Education Loans		GWA	84.032	117,116	0
Federal Family Education Loans		GSA	84.032 / 84.P268K115271	16,011,679	0
ARRA-SFA		GFE	84.033	776,819	0
Federal Work Study Program		GFB	84.033	1,771,926	0
Federal Work Study Program		GFC	84.033	43,564	0
Federal Work Study Program		GGB	84.033	789,192	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Federal Work Study Program		GGJ	84.033	498,677	0
Federal Work Study Program		GJB	84.033	119,399	0
Federal Work Study Program		GJC	84.033	130,277	0
Federal Work Study Program		GJD	84.033	202,562	0
Federal Work Study Program		GJE	84.033	235,875	0
Federal Work Study Program		GJF	84.033	23,214	0
Federal Work Study Program		GJG	84.033	28,350	0
Federal Work Study Program		GJH	84.033	45,615	0
Federal Work Study Program		GJJ	84.033	240,030	0
Federal Work Study Program		GJK	84.033	210,502	0
Federal Work Study Program		GJL	84.033	149,596	0
Federal Work Study Program		GJM	84.033	83,101	0
Federal Work Study Program		GJR	84.033	98,338	0
Federal Work Study Program		GJT	84.033	24,504	0
Federal Work Study Program		GKA	84.033	364,452	0
Federal Work Study Program		GTA	84.033	641,348	0
Federal Work Study Program		GWA	84.033	195,859	0
Federal Work Study Program		GZA	84.033	182,862	0
Federal Work Study Program		GSA	84.033 / 84.P033A080715	123,396	0
Federal Work Study Program		GLA	84.033 / 84.P033A0x0707	194,843	0
Perkins Loan Cancellations		GFB	84.037	75,130	0
Perkins Loan Cancellations		GFE	84.037	246,594	0
Perkins Loan Cancellations		GJT	84.037	(201,076)	0
Perkins Loan Cancellations		GTA	84.037	93,531	0
Federal Perkins Loan Program_Federal Capital Contributions	*	GFB	84.038	16,334,804	0
Federal Perkins Loan Program_Federal Capital Contributions	*	GFE	84.038	7,216,152	0
Federal Perkins Loan Program_Federal Capital Contributions	*	GGB	84.038	13,623,176	0
Federal Perkins Loan Program_Federal Capital Contributions	*	GGJ	84.038	3,820,545	0
Federal Perkins Loan Program_Federal Capital Contributions	*	GJT	84.038	1,286,202	0
Federal Perkins Loan Program_Federal Capital Contributions	*	GKA	84.038	9,132,038	0
Federal Perkins Loan Program_Federal Capital Contributions	*	GLA	84.038	3,852,261	0
Federal Perkins Loan Program_Federal Capital Contributions	*	GSA	84.038	2,051,416	0
Federal Perkins Loan Program_Federal Capital Contributions	*	GTA	84.038	43,589,069	0
Federal Perkins Loan Program_Federal Capital Contributions	*	GWA	84.038	1,354,656	0
Federal Perkins Loan Program_Federal Capital Contributions	*	GZA	84.038	1,308,407	0
Federal Pell Grant Program		GFB	84.063	20,319,690	0
Federal Pell Grant Program		GFC	84.063	10,258,601	0
Federal Pell Grant Program		GFE	84.063	14,698,455	0
Federal Pell Grant Program		GGB	84.063	22,347,449	0
Federal Pell Grant Program		GGE	84.063	1,935,049	0
Federal Pell Grant Program		GGJ	84.063	10,717,361	0
Federal Pell Grant Program		GJB	84.063	10,316,807	0
Federal Pell Grant Program		GJC	84.063	10,585,792	0
Federal Pell Grant Program		GJD	84.063	24,477,522	0
Federal Pell Grant Program		GJE	84.063	26,893,024	0
Federal Pell Grant Program		GJF	84.063	1,747,710	0
Federal Pell Grant Program		GJG	84.063	2,781,052	0
Federal Pell Grant Program		GJH	84.063	3,633,975	0
Federal Pell Grant Program		GJJ	84.063	25,910,443	0
Federal Pell Grant Program		GJK	84.063	17,089,749	0
Federal Pell Grant Program		GJL	84.063	11,914,394	0
Federal Pell Grant Program		GJM	84.063	4,756,515	0
Federal Pell Grant Program		GJR	84.063	3,042,094	0
Federal Pell Grant Program		GJT	84.063	1,331,778	0
Federal Pell Grant Program		GKA	84.063	13,302,175	0
Federal Pell Grant Program		GTA	84.063	36,989,513	0
Federal Pell Grant Program		GWA	84.063	2,428,229	0
Federal Pell Grant Program		GZA	84.063	13,361,535	0
Federal Pell Grant Program		GSA	84.063 / 84.College Assist	5,704,525	0
Federal Pell Grant Program		GLA	84.063 / 84.P063P0x1201	3,065,646	0
Federal Direct Student Loans		GFB	84.268	165,066,007	0
Federal Direct Student Loans		GFC	84.268	42,191,262	0
Federal Direct Student Loans		GFE	84.268	173,310,493	0
Federal Direct Student Loans		GGB	84.268	147,045,961	0
Federal Direct Student Loans		GJB	84.268	16,384,547	0
Federal Direct Student Loans		GJC	84.268	14,325,982	0
Federal Direct Student Loans		GJD	84.268	45,045,693	0
Federal Direct Student Loans		GJE	84.268	56,718,328	0
Federal Direct Student Loans		GJF	84.268	1,800,030	0
Federal Direct Student Loans		GJG	84.268	2,515,532	0
Federal Direct Student Loans		GJH	84.268	3,833,112	0
Federal Direct Student Loans		GJK	84.268	17,008,758	0
Federal Direct Student Loans		GJL	84.268	22,597,820	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Federal Direct Student Loans		GJM	84.268	3,352,697	0
Federal Direct Student Loans		GJR	84.268	3,361,365	0
Federal Direct Student Loans		GJT	84.268	2,342,665	0
Federal Direct Student Loans		GTA	84.268	101,778,657	0
Federal Direct Student Loans		GWA	84.268	9,347,493	0
Federal Direct Student Loans		GZA	84.268	41,778,648	0
Federal Direct Student Loans		GGJ	84.268 / 84.P268K091209	94,329	0
Federal Direct Student Loans		GGJ	84.268 / 84.P268K101209	25,358,056	0
Federal Direct Student Loans		GLA	84.268 / 84.P268Kx1201	22,205,806	0
National Science and Mathematics Access to Retain Talent (SMART) Grants		GFB	84.376	1,420,789	0
National Science and Mathematics Access to Retain Talent (SMART) Grants		GFE	84.376	748,822	0
National Science and Mathematics Access to Retain Talent (SMART) Grants		GGB	84.376	1,085,390	0
National Science and Mathematics Access to Retain Talent (SMART) Grants		GKA	84.376	17,631	0
National Science and Mathematics Access to Retain Talent (SMART) Grants		GTA	84.376	962,030	0
National Science and Mathematics Access to Retain Talent (SMART) Grants		GWA	84.376	87,000	0
National Science and Mathematics Access to Retain Talent (SMART) Grants		GZA	84.376	215,982	0
National Science and Mathematics Access to Retain Talent (SMART) Grants		GSA	84.376 / 84.P375A085271	160,500	0
National Science and Mathematics Access to Retain Talent (SMART) Grants		GGJ	84.376 / 84.P376S101209	270,565	0
National Science and Mathematics Access to Retain Talent (SMART) Grants		GLA	84.376 / 84.P376S0x1201	440,000	0
SUBTOTAL DIRECT FROM:				1,843,406,256	0
PASS-THROUGH PROGRAMS FROM:					
CA					
Federal Direct Student Loans		GJJ	84.268	28,338,036	0
N/A					
Federal Supplemental Educational Opportunity Grants		GYA	84.007 / 84.N/A	145,580	0
Federal Work Study Program		GYA	84.033 / 84.N/A	289,320	0
Perkins Loan Cancellations		GYA	84.037 / 84.N/A	14,203	0
Federal Perkins Loan Program_Federal Capital Contributions	*	GYA	84.038 / 84.N/A	9,803,698	0
Federal Pell Grant Program		GYA	84.063 / 84.N/A	7,156,021	0
Federal Direct Student Loans		GYA	84.268 / 84.N/A	25,272,361	0
National Science and Mathematics Access to Retain Talent (SMART) Grants		GYA	84.376 / 84.N/A	44,000	0
Non-CA					
Federal Family Education Loans		GJJ	84.032	156,927	0
OFFICE OF CONTRACTS & GRANTS CLEARING AC					
Federal Work Study Program		GFB	84.033 / 84.OCGA CLEARING ACCT	235,375	0
SMART					
National Science and Mathematics Access to Retain Talent (SMART) Grants		GFC	84.376	311,699	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				71,767,220	0
SUBTOTAL OFFICE OF STUDENT FINANCIAL ASSISTANCE PROGRAMS, DEPARTMENT OF EDUCATION				1,915,173,476	0
SUBTOTAL DEPARTMENT OF EDUCATION				1,920,735,596	0
<hr/>					
DEPARTMENT OF HEALTH AND HUMAN SERVICES					
HEALTH RESOURCES AND SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
DIRECT FROM:					
HEALTH RESOURCES AND SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Nurse Faculty Loan Program (NFLP)		GFE	93.264	788,098	0
Nurse Faculty Loan Program (NFLP)		GKA	93.264	28,082	0
Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students		GFE	93.342	1,957,697	0
Nursing Student Loans		GFE	93.364	1,829,648	0
ARRA-SFA		GFE	93.407	15,942	0
ARRA: Federal Vet Med Scholarships For Disadvantaged Students For AY2011		GGB	93.407	20,531	0
ARRA-		GFE	93.408	1,540	0
ARRA-SFA		GFE	93.408	1,711	0
Scholarships for Health Professions Students from Disadvantaged Backgrounds		GFE	93.925	219,846	0
Scholarships for Health Professions Students from Disadvantaged Backgrounds		GGB	93.925	31,083	0
SUBTOTAL DIRECT FROM:				4,894,178	0
SUBTOTAL HEALTH RESOURCES AND SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES				4,894,178	0
SUBTOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES				4,894,178	0
SUBTOTAL STUDENT FINANCIAL ASSISTANCE-CLUSTE				1,925,629,774	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

NONCASH

INDICATOR

STATE¹

AGENCY

CFDA / OTHER ID NUMBER

DIRECT
EXPENDITURES

PASSED TO
SUBRECIPIENTS

TANF-CLUSTER

DEPARTMENT OF HEALTH AND HUMAN SERVICES

ADMINISTRATION FOR CHILDREN AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES

DIRECT FROM:

ADMINISTRATION FOR CHILDREN AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES

Temporary Assistance for Needy Families

ARRA - TANF

ARRA-TEMPORARY ASSISTANCE FOR NEEDY FAMILIES (TANF) SUPPLEMENTAL GRANTS

IHA 93.558
IHA 93.714
IHA 93.716

3,178,118
0
0

146,582,003
35,700,480
3,392,422

SUBTOTAL DIRECT FROM:

3,178,118 185,674,905

PASS-THROUGH PROGRAMS FROM:

City of Denver

Temporary Assistance for Needy Families

DENVER DEPT OF HUMAN SERVICES

Temporary Assistance for Needy Families

Temporary Assistance for Needy Families

Temporary Assistance for Needy Families

Prowers County DSS

Temporary Assistance for Needy Families

GJD 93.558
GFE 93.558 / 93.AWD103772
GFE 93.558 / 93.CE52114
GFE 93.558 / 93.PN:200701-184
GJF 93.558

970,947
271,686
(16,911)
156
16,557

0
0
0
0
0

SUBTOTAL PASS-THROUGH PROGRAMS FROM:

1,242,435 0

SUBTOTAL ADMINISTRATION FOR CHILDREN AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES

4,420,553 185,674,905

SUBTOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES

4,420,553 185,674,905

SUBTOTAL TANF-CLUSTER

4,420,553 185,674,905

TEACHER QUALITY PARTNERSHIP

DEPARTMENT OF EDUCATION

OFFICE OF INNOVATION AND IMPROVEMENT, DEPARTMENT OF EDUCATION

DIRECT FROM:

OFFICE OF INNOVATION AND IMPROVEMENT, DEPARTMENT OF EDUCATION

Teacher Quality Partnership Grants

GTA 84.336

385,544 0

SUBTOTAL DIRECT FROM:

385,544 0

SUBTOTAL OFFICE OF INNOVATION AND IMPROVEMENT, DEPARTMENT OF EDUCATION

385,544 0

SUBTOTAL DEPARTMENT OF EDUCATION

385,544 0

SUBTOTAL TEACHER QUALITY PARTNERSHIP

385,544 0

TITLE I PART A-CLUSTER

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

NONCASH
INDICATOR

STATE¹
AGENCY

CFDA / OTHER ID NUMBER

DIRECT
EXPENDITURES

PASSED TO
SUBRECIPIENTS

DEPARTMENT OF EDUCATION

DEPARTMENT OF EDUCATION

DIRECT FROM:

DEPARTMENT OF EDUCATION

ARRA Stimulus Funds Title I

DAA

84.389

0

51,815,973

SUBTOTAL DIRECT FROM:

0

51,815,973

SUBTOTAL DEPARTMENT OF EDUCATION

0

51,815,973

OFFICE OF ELEMENTARY AND SECONDARY EDUCATION, DEPARTMENT OF EDUCATION

DIRECT FROM:

OFFICE OF ELEMENTARY AND SECONDARY EDUCATION, DEPARTMENT OF EDUCATION

Title I Grants to Local Educational Agencies

DAA

84.010

1,976,702

141,989,959

SUBTOTAL DIRECT FROM:

1,976,702

141,989,959

PASS-THROUGH PROGRAMS FROM:

Denver Public Schools

Title I Grants to Local Educational Agencies

GTA

84.010

51,379

0

SUBTOTAL PASS-THROUGH PROGRAMS FROM:

51,379

0

SUBTOTAL OFFICE OF ELEMENTARY AND SECONDARY EDUCATION, DEPARTMENT OF EDUCATION

2,028,081

141,989,959

SUBTOTAL DEPARTMENT OF EDUCATION

2,028,081

193,805,932

SUBTOTAL TITLE I PART A-CLUSTER

2,028,081

193,805,932

TRANSIT SERVICES-CLUSTER

DEPARTMENT OF TRANSPORTATION

FEDERAL TRANSIT ADMINISTRATION, DEPARTMENT OF TRANSPORTATION

DIRECT FROM:

FEDERAL TRANSIT ADMINISTRATION, DEPARTMENT OF TRANSPORTATION

Capital Assistance Program for Elderly Persons & Persons with Disabilities

HAA

20.513

93,078

2,047,752

SUBTOTAL DIRECT FROM:

93,078

2,047,752

SUBTOTAL FEDERAL TRANSIT ADMINISTRATION, DEPARTMENT OF TRANSPORTATION

93,078

2,047,752

SUBTOTAL DEPARTMENT OF TRANSPORTATION

93,078

2,047,752

SUBTOTAL TRANSIT SERVICES-CLUSTER

93,078

2,047,752

TRIO-CLUSTER

DEPARTMENT OF EDUCATION

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY
SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
OFFICE OF ASSISTANT SECRETARY FOR POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION					
DIRECT FROM:					
OFFICE OF ASSISTANT SECRETARY FOR POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION					
TRIO: Student Support Services		GFB	84.042	304,109	0
TRIO: Student Support Services		GFE	84.042	228,829	0
TRIO: Student Support Services		GJC	84.042	110,567	0
TRIO: Student Support Services		GJD	84.042	232,578	0
TRIO: Student Support Services		GJF	84.042	271,211	0
TRIO: Student Support Services		GJH	84.042	115,874	0
TRIO: Student Support Services		GJJ	84.042	227,291	0
TRIO: Student Support Services		GJK	84.042	271,147	0
TRIO: Student Support Services		GJM	84.042	475,692	0
TRIO: Student Support Services		GJR	84.042	203,151	0
TRIO: Student Support Services		GKA	84.042	277,937	0
TRIO: Student Support Services		GTA	84.042	283,880	0
TRIO: Student Support Services		GZA	84.042	90,861	0
TRIO: Student Support Services		GSA	84.042 / 84.P042A020971	310,296	0
TRIO: Student Support Services		GGJ	84.042 / 84.P042A060162	77,763	0
TRIO: Student Support Services		GGB	84.042 / 84.P042A070638-10	361,569	0
TRIO: Student Support Services		GSA	84.042 / 84.P042A100802	148,387	0
TRIO: Student Support Services		GGJ	84.042 / 84.P042A101156	262,506	0
TRIO: Talent Search		GJB	84.044	245,851	0
TRIO: Talent Search		GJD	84.044	294,418	0
TRIO: Talent Search		GSA	84.044 / 84.P044A070091	314,901	0
TRIO: Talent Search		GGB	84.044 / 84.P044A070783	26,381	0
TRIO: Talent Search		GGB	84.044 / 84.P044A070783-10	337,054	0
TRIO: Upward Bound		GFB	84.047	569,170	0
TRIO: Upward Bound		GFE	84.047	252,434	0
TRIO: Upward Bound		GGJ	84.047	570,733	0
TRIO: Upward Bound		GJK	84.047	246,448	0
TRIO: Upward Bound		GJM	84.047	768,307	0
TRIO: Upward Bound		GKA	84.047	249,247	0
TRIO: Upward Bound		GTA	84.047	685,260	0
TRIO: Upward Bound		GSA	84.047 / 84.P047A080325	251,502	0
TRIO: Upward Bound		GGB	84.047 / 84.P047A080594-11	439,729	0
TRIO: Upward Bound		GGB	84.047 / 84.P04A080594	7,300	0
TRIO: Upward Bound		GGB	84.047 / 84.P407A100027	123,508	0
SUBTOTAL DIRECT FROM:				9,635,891	0
PASS-THROUGH PROGRAMS FROM:					
N/A					
TRIO: Student Support Services		GYA	84.042 / 84.N/A	197,288	0
TRIO: Upward Bound		GYA	84.047 / 84.N/A	460,933	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				658,221	0
SUBTOTAL OFFICE OF ASSISTANT SECRETARY FOR POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION				10,294,112	0
OFFICE OF POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION					
DIRECT FROM:					
OFFICE OF POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION					
TRIO_Educational Opportunity Centers		GGJ	84.066	396,647	0
TRIO_Educational Opportunity Centers		GJD	84.066	648,794	0
TRIO_Educational Opportunity Centers		GGB	84.066 / 84.P066A080301-10B	533,139	0
TRIO_McNair Post-Baccalaureate Achievement		GFB	84.217	233,679	0
TRIO_McNair Post-Baccalaureate Achievement		GKA	84.217	237,440	0
SUBTOTAL DIRECT FROM:				2,049,699	0
SUBTOTAL OFFICE OF POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION				2,049,699	0
SUBTOTAL DEPARTMENT OF EDUCATION				12,343,811	0
SUBTOTAL TRIO-CLUSTER				12,343,811	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

NONCASH
INDICATOR

STATE¹
AGENCY

CFDA / OTHER ID NUMBER

DIRECT
EXPENDITURES

PASSED TO
SUBRECIPIENTS

VOC REHAB-CLUSTER

DEPARTMENT OF EDUCATION

DEPARTMENT OF EDUCATION

DIRECT FROM:

DEPARTMENT OF EDUCATION

ARRA - Basic Support, Div of Voc Rehab

IHA

84.390

3,024,239

0

SUBTOTAL DIRECT FROM:

3,024,239

0

SUBTOTAL DEPARTMENT OF EDUCATION

3,024,239

0

OFFICE OF SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION

DIRECT FROM:

OFFICE OF SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION
Rehabilitation Services_Vocational Rehabilitation Grants to States

IHA

84.126

30,095,881

7,411,823

SUBTOTAL DIRECT FROM:

30,095,881

7,411,823

SUBTOTAL OFFICE OF SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION

30,095,881

7,411,823

SUBTOTAL DEPARTMENT OF EDUCATION

33,120,120

7,411,823

SUBTOTAL VOC REHAB-CLUSTER

33,120,120

7,411,823

WIA-CLUSTER

DEPARTMENT OF LABOR

EMPLOYMENT AND TRAINING ADMINISTRATION, DEPARTMENT OF LABOR

DIRECT FROM:

EMPLOYMENT AND TRAINING ADMINISTRATION, DEPARTMENT OF LABOR

WIA Adult Program

KAA

17.258

1,660,446

2,452,839

WIA Adult Programs-ARRA

KAA

17.258

1,402,190

0

WIA Youth Activities

KAA

17.259

1,130,268

12,016,219

WIA Youth Programs-ARRA

KAA

17.259

2,041,261

0

WIA Dislocated Workers

KAA

17.260

1,070,125

9,220,461

WIA Dislocated Workers-ARRA

KAA

17.260

3,407,664

0

SUBTOTAL DIRECT FROM:

10,711,954

23,689,519

SUBTOTAL EMPLOYMENT AND TRAINING ADMINISTRATION, DEPARTMENT OF LABOR

10,711,954

23,689,519

SUBTOTAL DEPARTMENT OF LABOR

10,711,954

23,689,519

SUBTOTAL WIA-CLUSTER

10,711,954

23,689,519

TOTAL

9,963,658,732

1,813,759,753

STATE OF COLORADO
FEDERAL ASSISTANCE REPORTED BY STATE AGENCIES
FOR THE FISCAL YEAR ENDING JUNE 30, 2011

Note 1. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the State of Colorado agencies and institutions of higher education. The information in this schedule is presented in accordance with the requirements of the Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Under A-133, an award is considered expended when certain events related to the award occur. These include:

- Expenditure/expense transactions associated with grants, cost reimbursement contracts, cooperative agreements, and direct appropriations. The State of Colorado recognizes expenditures/expenses on the modified accrual or full accrual basis depending on the fund used. See note 5 of the Basic Financial Statements for additional information.
- Disbursement of amounts entitling the state to an interest subsidy
- Use of loan proceeds under loan and loan guarantee programs
- Distribution or consumption of food commodities
- Receipt of property or surplus property
- Disbursement of funds to subrecipients
- The period when insurance is in force
- Receipt or use of program income

As a result of these criteria, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the basic financial statements.

Note 2. Report Organization - Federal Assistance Reported by State Agencies

The Report is organized first by cash assistance and then by noncash assistance. Within these subgroups, the information is sorted by agency indicator.

Note 3. Other Assistance

Most noncash assistance is reported on the final two pages of the Federal Assistance Reported by State Agencies. The following provides additional information about amounts shown in the report that federal agencies consider to be assistance.

- A. The State Department of Labor and Employment expended \$2,151,856,912 for grant 17.225 - Unemployment Insurance and 17.Unknown for Federal Employee Compensation Act (FECA) Reimbursable, Federal Extended Benefits, Temporary Extended Unemployment Compensation (TEUC) Benefit Payments and Emergency Unemployment Compensation 2008 (EUC08) Benefit Payments. The total expenditure amount includes the federal portion of the grants and the required state match in the amounts of \$1,359,789,797 and \$759,516,546, respectively. Included in the federal portion are American Recovery and Reinvestment Act (ARRA) funds in the amount of \$802,061,561.
- B. The State Department of Higher Education expended \$505,074,978 for grant 84.032 - Federal Family Education Loans. Of this amount, \$386,522,440 has been or will be received from the federal government related to incentive fees and reinsurance costs of student loan defaults paid to lenders. The remaining amount is made up of new loan issuances of which \$79,441,582 was guaranteed by College Assist, and \$39,110,956 was guaranteed by other entities. The outstanding balance of the Federal Family Education Loan program since its inception was \$11,340,316,428 as of June 30, 2011.
- C. The State Department of Human Services expended \$754,420,595 for grant 10.551 Supplemental Nutrition Assistance Program (SNAP). The reported expenditures for benefits under the Supplemental Nutrition Assistance Program (SNAP) (CFDA No. 10.551) are supported by both regularly appropriated funds and incremental funding made available under section 101 of the American Recovery and Reinvestment Act of 2009. The portion of total expenditures for SNAP benefits that is supported by Recovery Act funds varies according to fluctuations in the cost of the Thrifty Food Plan, March 2011 SNAP Cluster USDA A-133 Compliance

STATE OF COLORADO
FEDERAL ASSISTANCE REPORTED BY STATE AGENCIES
FOR THE FISCAL YEAR ENDING JUNE 30, 2011

Supplement 4-10.551-14 and to changes in participating households' income, deductions, and assets. This condition prevents USDA from obtaining the regular and Recovery Act components of SNAP benefits expenditures through normal program reporting processes. As an alternative, USDA has computed a weighted average percentage to be applied to the national aggregate SNAP benefits provided to households in order to allocate an appropriate portion thereof to Recovery Act funds. This methodology generates valid results at the national aggregate level but not at the individual State level. Therefore, we cannot validly disaggregate the regular and Recovery Act components of our reported expenditures for SNAP benefits. At the national aggregate level, however, Recovery Act funds account for approximately 16.38 percent of USDAs total expenditures for SNAP benefits in the Federal fiscal year ended September 30, 2010.

Note 4. Subrecipients

All amounts passed-through to subrecipients are identified in the Report under the column titled Passed to Subrecipients.

Note 5. State Agency Codes and Names

Agency Code	Agency Name	Agency Code	Agency Name	Agency Code	Agency Name
AAG	STATE ARCHIVES	GJC	COMMUNITY COLLEGE OF AURORA	JAA	JUDICIAL
AEA	DIVISION OF CENTRAL SERVICES	GJD	COMMUNITY COLLEGE OF DENVER	KAA	DEPT OF LABOR AND EMPLOYMENT
BAA	DEPARTMENT OF AGRICULTURE	GJE	FRONT RANGE COMMUNITY COLLEGE	LAA	DEPARTMENT OF LAW
CAA	CORRECTIONS ADMINISTRATION	GJF	LAMAR COMMUNITY COLLEGE	NAA	DEPARTMENT OF LOCAL AFFAIRS
DAA	DEPARTMENT OF EDUCATION	GJG	MORGAN COMMUNITY COLLEGE	OAA	DIVISION OF NATIONAL GUARD
EAA	OFFICE OF THE GOVERNOR	GJH	OTERO JUNIOR COLLEGE	OBA	VETERANS AFFAIRS
EBA	LIEUTENANT GOVERNOR	GJJ	PIKES PEAK COMMUNITY COLLEGE	PAA	DNR - EXECUTIVE DIRECTOR
EBB	COMMISSION ON COMMUNITY SRVC	GJK	PUEBLO COMMUNITY COLLEGE	PBA	DIVISION OF WILDLIFE
EDA	OFFICE OF ECONOMIC DEVELOPMENT	GJL	RED ROCKS COMMUNITY COLLEGE	PDA	WATER CONSERVATION BOARD
EFA	GOVERNOR'S ENERGY OFFICE	GJM	TRINIDAD STATE JUNIOR COLLEGE	PEA	DIVISION OF WATER RESOURCES
EGB	OFFICE OF INFORMATION TECH	GJR	NORTHEASTERN JUNIOR COLLEGE	PHA	OIL AND GAS CONSERVATION COMM
ESA	OFFICE OF HOMELAND SECURITY	GJT	NORTHWESTERN COMMUNITY COLLEGE	PIA	COLORADO GEOLOGICAL SURVEY
FAA	DEPT OF PUB HLTH & ENVIRONMENT	GKA	UNIVERSITY OF NORTHERN COLO	PJA	PARKS AND OUTDOOR RECREATION
GAA	COLO COMMISSION ON HIGHER ED	GLA	COLORADO SCHOOL OF MINES	PKA	DIV RECLAMATION, MINING, SAFETY
GCA	STATE HISTORICAL SOCIETY	GRA	COLLEGE INVEST	RAA	DEPARTMENT OF PUBLIC SAFETY
GDA	COLLEGE ASSIST	GSA	FORT LEWIS COLLEGE	SDA	CIVIL RIGHTS DIVISION
GFB	CU - BOULDER	GTA	METROPOLITAN STATE COLLEGE	SFA	DIVISION OF INSURANCE
GFC	CU - COLORADO SPRINGS	GWA	WESTERN STATE COLLEGE	SGA	PUBLIC UTILITIES COMMISSION
GFE	UNIVERSITY OF COLORADO DENVER	GYA	ADAMS STATE COLLEGE	TAA	REVENUE - ADMINISTRATION
GGB	COLORADO STATE UNIVERSITY	GZA	MESA STATE COLLEGE	UHA	DEPT OF HLTH CARE POLICY & FIN
GGE	CSU - GLOBAL CAMPUS	HAA	COLO DEPT OF TRANSPORTATION	VAA	DEPARTMENT OF STATE
GGJ	CO STATE UNIVERSITY - PUEBLO	HTB	STATEWIDE BRIDGE ENTERPRISE	WBA	TREASURY - OPERATING
GJA	COLO COMMUNITY COLLEGE SYSTEM	HTC	HIGH PERF TRANSPORT ENTERPRISE		
GJB	ARAPAHOE COMMUNITY COLLEGE	IHA	DEPARTMENT OF HUMAN SERVICES		



December 16, 2011

Required Communications Letter

Members of the Legislative Audit Committee:

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the State of Colorado for the year ended June 30, 2011, and have issued our report thereon dated December 16, 2011. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards in the United States of America and the standards applicable to financial audits contained in the *Government Auditing Standards* issued by the Comptroller General of the United States, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter discussed with you on August 23, 2011. Professional standards also require that we communicate to you the following information related to our audit.

Our Responsibility Under Professional Standards

Our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared by the Office of the State Controller are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve management of its responsibilities. Our responsibility is to plan and perform the audit to obtain reasonable, but not absolute, assurance that the financial statements are free of material misstatement.

In planning and performing our audit, we considered the State of Colorado's (the State) internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinions on the financial statements and not to provide assurance on the internal control over financial reporting. We also considered internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with U.S. Office of Management and Budget (OMB) *Circular A-133*.



We Set the Standard for Good Government

As part of obtaining reasonable assurance about whether the State's financial statements are free of material misstatement, we performed tests of the State's compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit. Also in accordance with OMB *Circular A-133*, we examined, on a test basis, evidence about the State's compliance with the types of compliance requirement described in the OMB *Circular A-133* Compliance Supplement applicable to each of the State's major federal programs for the purpose of expressing an opinion on the State's compliance with those requirements. While our audit provides a reasonable basis for our opinion, it does not provide a legal determination on the State's compliance with those requirements.

We are responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to management's responsibilities in overseeing the financial reporting process. However, we are not required to design procedures specifically to identify such matters.

Qualitative Aspects of Significant Accounting Policies and Practices

Significant Accounting Policies

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the State are described in the notes to the financial statements contained in the Fiscal Year 2011 Comprehensive Annual Financial Report issued under separate cover. As described in the introduction to the Summary of Significant Accounting Policies, the State implemented Governmental Accounting Standards Board (GASB) Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, and Statement No. 59, *Financial Instruments Omnibus* in Fiscal Year 2011. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Management Judgments and Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the State's financial statements were taxes receivable, allowance for doubtful accounts, depreciation of capital assets, deferred revenue, compensated absence liabilities, self-insurance liabilities, incurred but not reported medical assistance liabilities, unclaimed property liabilities, actuarial valuations of post employment benefits, pollution remediation obligation estimates, and unemployment benefits payable. We evaluated the key factors and assumptions used by management to develop these estimates and determined that they are reasonable in relation to the financial statements taken as a whole.

Significant Disclosures

Certain financial disclosures are particularly sensitive because of their significance to the financial statement users. The most sensitive disclosures affecting the financial statements were: investments, pension obligations, other post employment benefits, and prior period adjustments and accounting changes.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Section VII. Appendix B summarizes uncorrected misstatements of the financial statements. Management has determined and we agree that the effects of these uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. Section VII. Appendix B also summarizes misstatements corrected by management that were detected as a result of audit procedures.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested and received certain representations from management that are included in the management representation letter date December 16, 2011.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the State's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, management did not consult with other accountants about auditing and accounting matters.

Independence

We hereby confirm that, as of December 16, 2011, we are independent with respect to the State of Colorado under all relevant professional and regulatory standards.

This information is intended solely for the use of the Legislative Audit Committee and management of the State and is not intended to be and should not be used by anyone other than these specified parties. However, upon release by the Legislative Audit Committee this report is a public document.

A handwritten signature in black ink, appearing to read "Diana R. Reg".

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Office of the Governor						
1	II - 4	The Governor's Energy Office (GEO) should ensure it properly accounts for significant and unusual transactions, such as those for its revolving loan fund and loan loss reserve. The GEO should implement policies, procedures and management review to ensure transactions are accurately recorded. In addition, the GEO should consult with the State Controller's Office on proper accounting for significant and unusual transactions.	N/A	Agree	7/2012	N/A
2	II - 7	The Governor's Office of Information Technology (OIT) should work with the Department of Revenue (the Department) to improve RAS' general computer controls by (a) immediately removing terminated administrative users and, on an ongoing basis, regularly reviewing listing of administrative users to ensure that access is commensurate with job responsibilities and that terminated users are removed in a timely manner; (b) recording, retaining, and reviewing system logs and other anomalous system activities to identify and investigate inappropriate access attempts to the system; (c) obtaining and enforcing the backup requirements, as defined by the RAS business owner (i.e., the Department of Revenue), and seeking the business owner's feedback regarding disaster recovery testing decisions; and (d) enforcing the documented change management procedures currently in place to ensure that changes implemented are appropriate, approved by authorized personnel, and tested thoroughly.	N/A	Agree	6/2012	N/A

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3	II – 12	The Governor’s Office of Information Technology (OIT) should work with the Department of Personnel & Administration (the Department) to improve KRONOS general computer controls by (a) implementing strong password policies that comply with password requirements listed within Colorado Cyber Security Policies; (b) modifying KRONOS security configurations to lock users out of the system after three failed login attempts and lock the users’ sessions after 15 minutes of inactivity; (c) generating, reviewing, and retaining critical operating system level and application activity logs (i.e., audit logs) to identify and investigate anomalous activity and successful and unsuccessful login attempts; (d) generating and implementing a login banner for KRONOS; (e) reviewing the current user listing to immediately remove terminated users and, on an ongoing basis, implementing regular reviews of user access to ensure that user access is appropriate and needed and that terminated users are removed in a timely manner; (f) ensuring each KRONOS ID is associated with an identified and documented owner and that IDs are not shared; (g) ensuring that users submit user access request forms that are authorized by the appropriate supervisor and retaining those forms, as required by policy; (h) hardening system configuration settings for KRONOS, as recommended under separate cover; (i) ensuring that all critical components of the KRONOS systems are backed up according to Colorado Cyber Security Policies and industry best practices; (j) documenting and testing a disaster recovery plan that incorporates all components listed in Colorado Cyber Security Policies; and (k) providing direction to non-OIT administrators at user departments to ensure awareness of and compliance with Colorado Cyber Security Policies.	N/A	Agree	a. – c. 6/2012 d. 3/2012 e. 7/2012 f. 6/2012 g. 8/2012 h. 12/2012 i. 4/2012 j. 10/2012 k. 7/2012	N/A

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Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement / Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
20	III – 3	The Governor's Energy Office (GEO) should develop and implement policies and procedures to ensure that personnel costs charged to federal grants are adequately supported by documentation such as required certifications, personnel activity reports, or other equivalent documentation. GEO should at least quarterly have employees, or someone with direct knowledge of employee activity, certify that actual time spent on the grant agrees to the percentage that was budgeted and charged to the grant. In addition, GEO should perform and document an evaluation of personnel costs charged to federal grants for Fiscal Year 2011 and make adjustments, as appropriate.	81.041, 81.042 (A)(B) DOE	Agree	4/2012	Michelle Losier (303) 866-2050
21	III – 6	The Governor's Energy Office (GEO) should adhere to subrecipient monitoring requirements for the federal State Energy grant. This should specifically include (a) testing a sample of rebates granted at least annually to ensure residents were eligible and the proper amount was paid and (b) revising its subaward grant agreement form to include all required information.	81.041 (M) DOE	Agree	6/2012	Michelle Losier (303) 866-2050
22	III – 8	The Governor's Energy Office (GEO) should improve controls over the federal State Energy (Energy) Program to ensure it complies with federal suspension and debarment requirements under the Energy program. These controls should include updating subrecipient agreements to include language related to suspension and debarment requirements and keep a schedule indicating that GEO staff has checked its vendors and subrecipients against the Excluded Parties List System.	81.041 (I) DOE	Agree	1/2012	Michelle Losier (303) 866-2050

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Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement / Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
23	III – 10	The Governor's Energy Office should develop and implement internal controls over Section 1512 reporting for the Weatherization Assistance Program to ensure the reports are accurately prepared. These internal controls should include instituting a supervisory review process over the reports.	81.042 (L) DOE	Agree	March 2012	Michelle Losier (303) 866-2050
24	III – 12	The Governor's Energy Office should improve internal controls over its administration of the federal State Energy Program to demonstrate compliance with the grant's earmarking requirements. This should include implementing procedures to prepare and maintain documentation to evidence compliance with grant spending requirements.	81.041 (G) DOE	Agree	6/2012	Michelle Losier (303) 866-2050
Department of Health Care Policy and Financing						
4	II – 20	Improve its controls over the preparation and submission of fiscal year-end exhibits to the Office of the State Controller by (a) instituting an effective supervisory review of exhibits that includes in-depth, detailed reviews of all supporting documentation used to prepare the exhibits and (b) ensuring exhibits are submitted within specified due dates to meet financial reporting time frames.	N/A	Agree	8/2012	N/A

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Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement / Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
5	II – 22	Improve its controls over the collection and recording of nursing facility provider fees by (a) ensuring that accounts receivables for nursing facility provider fees are established by the end of each fiscal year for all fees that are outstanding; (b) establishing a timeline for completing each fiscal year's nursing facility provider fee rate schedule to ensure that fee amounts are finalized prior to the end of each fiscal year; (c) completing and documenting an annual reconciliation of revenues recorded as received in COFRS and the nursing facility provider fee amounts established for each fiscal year, as required in Department rules; (d) ensuring that amounts invoiced to and paid by nursing facility providers agree to the approved nursing facility provider fee rate schedule, and (e) working with providers to establish a repayment plan for any recoveries due from nursing facility providers.	N/A	Agree	8/2011	N/A
6	II – 22	Improve its controls over the calculation of the Medicaid Incurred But Not Reported (IBNR) expenditure estimate by (a) updating the procedure document for the Medicaid IBNR calculation for any changes in the calculation methodology and documenting reasons for changes to the methodology; (b) ensuring an effective supervisory review of the calculation by including specific information on the type of information to be reviewed and how the review should be documented in the procedure document; and (c) using complete and accurate data to perform the annual evaluation of the calculation methodology and modifying it, if necessary, to ensure a more accurate estimate.	N/A	Agree	8/2011	N/A

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Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement / Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
7	II – 22	Improve controls over the recognition of revenues by (a) establishing and implementing policies and procedures for recording, investigating, and refunding, if appropriate, excess amounts repaid by providers; (b) performing a review of transactions recorded as miscellaneous revenues and ensuring that the transactions are properly recognized as TABOR revenue, if applicable; and (c) complying with State Fiscal Rules in recognizing revenues and expenditures for refund and recovery transactions.	N/A	Agree	10/2011	N/A
25	III – 20	Ensure that county departments of human/social services and Medical Assistance (MA) sites meet program processing time frames requirements for Medicaid and Children's Basic Health Plan (CBHP) eligibility by using Colorado Benefits Management System (CBMS) reports to identify counties that have the highest number of cases, including long-term care cases, that exceed processing guidelines, and by focusing the Department's resources, such as the Application Overflow Unit, on improving processing time frames at those counties and MA sites. The Department should use the monthly CBMS reports to measure the effectiveness of how these mechanisms are working and make adjustments accordingly.	93.767, 93.777, 93.778 (E)(M) HHS	Agree	Implemented	Donna Kellow (303) 866-3676
26	III – 24	Improve its controls over eligibility of Medicaid providers to ensure that it complies with federal regulations. In addition, it should develop, implement, and document a process for removing providers from the Medicaid Management Information System providers who are no longer in compliance with provider eligibility requirements.	93.777, 93.778 (A)(B)(N) HHS	Agree	3/2016	Donna Kellow (303) 866-3676

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Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement / Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
27	III – 28	Ensure that Income, Eligibility, and Verification System (IEVS) data discrepancies for the Medicaid and Children's Basic Health Plan (CBHP) programs are resolved. In addition, the Department should ensure the method of resolving IEVS data discrepancies is incorporated into the State Plans and Department rules.	93.767, 93.777, 93.778 (A)(B)(E)(M) HHS	Agree	8/2011 – 1/2012	Donna Kellow (303) 866-3676
28	III – 33	Ensure the accuracy of eligibility determination for Medicaid and the Children's Basic Health Plan (CBHP) programs by (a) programming the Colorado Benefits Management System (CBMS) to meet federal and state Medicaid and CBHP program requirements in all instances. Specifically, the Department should ensure that CBMS appropriately denies eligibility for CBHP if Deficit Reduction Act requirements are not met, includes an option to note an interface as the source of citizenship verification, does not allow concurrent med spans to be present for a beneficiary for both Medicaid and CBHP, and allows eligibility for Medicaid if an individual is receiving social security benefits; and (b) ensuring that the benefits paid for the individuals identified during the audit were paid through the correct program and recovering any payments, as appropriate.	93.767, 93.777, 93.778 (A)(B)(E) (M) HHS	a. Agree b. Partially Agree	a. 8/2011 – 6/2012 b. 3/2012 – 6/2013	Donna Kellow (303) 866-3676
29	III – 37	Ensure that requirements for the Children's Basic Health Plan (CBHP) program related to determining whether an individual has creditable coverage are met. In addition, the Department should ensure that the Colorado Benefits Management System is properly programmed to deny CBHP eligibility for individuals who are receiving Medicaid or Children's Health Insurance Program benefits in other states.	93.767 (A)(B)(E)(M) HHS	Agree	2/2012-2016	Donna Kellow (303) 866-3676

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Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement / Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
30	III – 42	Ensure that adequate documentation to support beneficiary eligibility is maintained and accessible in Medicaid and Children’s Basic Health Plan case files.	93.767, 93.777, 93.778 (A)(B)(E)(M) HHS	Partially Agree	8/2011 – 11/2011	Donna Kellow (303) 866-3676
31	III – 47	Improve controls over Medicaid and CBHP program eligibility determinations and data entry into the Colorado Benefits Management System. In addition, the Department should ensure the data entry errors identified during this audit are corrected and reclassify expenditures as appropriate.	93.767, 93.777, 93.778 (A)(B)(E)(M) HHS	Agree	3/2012	Donna Kellow (303) 866-3676
32	III – 50	Ensure the timely recovery of unallowable payments when Medicaid and Children’s Basic Health Plan benefits are terminated when individuals become ineligible, as appropriate.	93.767, 93.777, 93.778 (A)(B)(E)(G) HHS	Partially Agree	6/2013	Donna Kellow (303) 866-3676
33	III – 53	Improve its oversight of surveys and certifications required under the Medicaid program for nursing facilities, intermediate care facilities for the mentally retarded (ICF/MRs), and hospitals that provide nursing facility services by (a) providing appropriate procedural training to staff responsible for monitoring nursing facilities, ICF/MRs, and hospitals that provide nursing facility services; (b) ensuring that a supervisory review is in place that verifies staff follow the Department’s procedures for monitoring nursing facilities, ICF/MRs, and hospitals that provide nursing facility services; and (c) developing and implementing procedures to indicate the dates the Department will input into its database and use for monitoring the required timeframes for surveys conducted by the Department of Public Health and Environment.	93.777, 93.778 (N) HHS	Agree	July 2012	Donna Kellow (303) 866-3676
34	III – 58	Improve controls over the manual processing of Medicaid occupational and physical therapy claims to ensure these claims are processed appropriately.	93.777, 93.778 (A)(B)(E) HHS	Agree	1/2012	Donna Kellow (303) 866-3676

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35	III – 61	Improve controls over the processing of medical claims for the Medicaid program by (a) seeking approval from the State Medical Board on State rules on the establishment of the pricing method for equipment repairs; (b) modifying the Medicaid State Plan and Department rules, as necessary, to include the exemptions from Lower of Pricing and submitting the State Plan modifications to the federal government for approval; and (c) denying claims that are not in accordance with state regulations on timely filing requirements. In addition, clarifying provider guidance when claims extend beyond timely filing deadlines.	93.777, 93.778 (B) HHS	Agree	a. 6/2012 b. 3/2012	Donna Kellow (303) 866-3676
36	III – 64	Improve its oversight of the Children’s Basic Health Plan (CBHP) program by (a) ensuring that beneficiaries who are no longer eligible for CBHP are properly disenrolled from the program and (b) ensuring that payments are recovered for the individuals identified during the audit testing as no longer being eligible for CBHP.	93.767 (A)(B)(E) HHS	a. Agree b. Partially Agree	a. Not Provided b. 6/2013	Donna Kellow (303) 866-3676
37	III – 68	The Department of Human Services (Department) should improve controls to ensure service plan documentation is sufficient to support the service request and subsequent payments. Specifically, the Department should work with the Department of Health Care Policy and Financing to eliminate duplicate data entry of service requests in the Community Contract and Management System (CCMS) and Benefits Utilization System (BUS) by automatically populating the service request in CCMS from the service plan information contained in BUS.	93.777, 93.778 (A) HHS	Disagree	Not Applicable	Donna Kellow (303) 866-3676

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Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement / Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
38	III – 70	Improve controls over payments to laboratory providers for the Medicaid program by (a) continuing to work to implement the Medicaid Management Information System (MMIS) edits necessary for accepting complete certification information from providers and verifying that the edits are working as intended to ensure compliance with the Clinical Laboratory Improvement Amendment (CLIA) requirements; (b) continuing to implement its alternative method to verify that only providers with CLIA certification are receiving payments through the Medicaid program until the MMIS edits have been implemented; (c) continuing to review laboratory payments to identify providers who are not certified and are receiving payments, including the completion of the review of 2008 through 2010 laboratory payments; and (d) identifying and recovering any payments made to providers that were not CLIA-certified, as appropriate.	93.777, 93.778 (A)(B)(E)(N) HHS	Agree	a. 7/2011 b. 7/2011 c. 12/2011 d. 12/2011	Donna Kellow (303) 866-3676

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Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement / Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
39	III – 70	Improve its controls over the calculation and reporting of family planning expenditures under the Medicaid Managed Care Program by (a) continuing to seek approval from the federal government for the Department's methodology for calculating and reporting family planning program expenditures; (b) developing and implementing written policies and procedures for the methodology approved by Centers for Medicare and Medicaid Services CMS; (c) continuing to work to train all staff involved with the methodology on adopted Department policies and procedures; (d) maintaining all supporting documentation used for the calculation of the family planning expenditures; (e) ensuring that supervisors review the data, the calculations, and the supporting documentation for compliance with the established methodology prior to submission of reports to the federal government; (f) ensuring that all data from COFRS are extracted in a consistent manner and in accordance with policies and procedures; and (g) ensuring that family planning expenditures are calculated and reimbursed annually at the highest reimbursement percentage allowed by federal regulations.	93.777, 93.778 (A)(B)(E)(N) HHS	Agree	a. Implemented b. 8/2011 c. 8/2011 d. Implemented e. 8/2011 f. 8/2011 g. 8/2011	Greg Tanner (303) 866-2764
40	III – 70	Improve documentation of controls over subrecipient monitoring for Medicaid and the State Children's Health Insurance Program by implementing or updating written policies and procedures for all identified subrecipients, as appropriate.	93.767, 93.777, 93.778 (M) HHS	Agree	7/2011	Donna Kellow (303) 866-3676

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Department of Higher Education						
University of Colorado						
41	III – 74	The University of Colorado Denver should reconcile the Common Origination and Disbursement system School Account Statement data files to the institution's financial records on a monthly basis. This reconciliation should be reviewed by someone separate from the preparer.	84.007, 84.032, 84.033, 84.037, 84.038, 84.063, 84.037, 84.038, 84.185, 84.268, 84.334, 84.375, 84.376, 84.379, 93.264, 93.342, 93.364, 93.407, 93.408, 93.925 (N) ED	Agree	8/2011	Robert Kuehler (303)837-2112
42	III – 77	The University of Colorado Denver (UCD) should ensure it meets federal reporting requirements for the Research and Development (R&D) Cluster by (a) investigating the feasibility of granting Office of Grants and Contracts (OGC) staff system access in order to make needed corrections at project close-out so that OGC staff can ensure financial reports for R&D grants are submitted to the awarding agency on a timely basis and (b) obtaining an extension to file from the awarding agency in situations in which a report will need to be submitted after the deadline due to circumstances outside of OGC's control. Documentation of this extension from the awarding agency should be maintained.	10.000, 10.001, 10.069, 10.167, 10.200, 10.202, 10.206, 10.310, 10.433, 10.652, 11.000, 11.431, 11.432, 11.440, 11.463, 11.606, 11.609, 11.612, 11.617, 12.000, 12.114, 12.300, 12.351, 12.420, 12.431, 12.630, 12.800, 12.900, 12.901, 12.902, 12.910, 14.000, 14.900, 15.000, 15.DAV,	Agree	6/2012	Robert Kuehler (303)837-2112

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			15.048, 15.225, 15.231, 15.507, 15.608, 15.635, 15.650, 15.807, 15.808, 15.904, 15.912, 15.914, 15.921, 15.923, 15.929, 15.934, 16.000, 16.378, 16.525, 16.541, 16.542, 17.002, 17.261, 19.400, 20.000, 20.108, 20.109, 20.205, 20.215, 27.001, 32.001, 42.001, 42.002, 42.003, 43.000, 43.001, 43.002, 43.003, 43.005, 45.000, 45.160, 45.163, 45.168, 45.313, 47.000, 47.041, 47.049, 47.050, 47.070, 47.074, 47.075, 47.076, 47.078, 47.079, 47.080, 47.082, 59.044, 62.001, 64.000, 64.018, 64.126, 66.000, 66.034, 66.202, 66.509, 66.514, 66.717, 66.950, 66.952, 81.000,			

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Adams State College						
43	III – 79	Ensure that it complies with the monthly Financial Student Aid Direct Loan program requirement to perform monthly reconciliations of loan disbursements. The College should create a report in the Banner System that contains disbursements made to students by the associated award year and compare the report to the School Account Statement data file to ensure the College’s financial records agree.	84.268 (N) DOE	Agree	Implemented	Bill Schlaufman (719)587-1699

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44	III – 81	Ensure federal timeframes are met for the return of Federal Student Aid (FSA) Program funds, the College should ensure their current return of FSA funds procedure is followed at all times by improving departmental communications and administrative oversight of the FSA Program, and automating controls using the Banner System, where appropriate.	84.063, 84.268 (N) DOE	Agree	5/2012	Bill Schlaufman (719)587-1699
Department of Human Services						
8	II – 26	Improve its purchasing card audit function by (a) creating detailed written procedures for its purchasing card audit process and (b) ensuring through training and supervisory review that the detailed procedures created in part (a) are implemented and followed appropriately.	N/A	Agree	a. 2/2012 b. 6/2012	N/A
9	II – 29	The Department of Human Services should ensure that the financial data in COFRS related to counties' administration of public assistance programs are accurate and complete by (a) reconciling approximately \$1.7 million discrepancy between the County Financial Management System (CFMS) and COFRS for amounts due the counties as of the end of Fiscal Year 2010, (b) developing a procedure by which to reconcile CFMS and COFRS data each month, and (c) assigning responsibility to specific employees for conducting the monthly reconciliation process and the supervisory review of the process.	N/A	Agree	June 2012	N/A
10	II – 29	The Department of Human Services should work with the Governor's Office of Information Technology to improve the general IT controls over AVATAR by (a) promptly reviewing and implementing procedures regarding the use of group accounts for the Lab and Pharmacy modules and ensuring that mechanisms are in place either to prevent the use of group accounts or identify the	N/A	a.–l. Agree m. Partially Agree n.–r. Agree	a. Implemented b. 1/2012 c. 7/2011 d. 2/2012 e. 2/2012 f. 12/2011 g. 8/2011	N/A

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		individual using the group accounts; (b) implementing strong password parameters at the application and operating system levels that comply with State Cyber Security Policies; (c) generating, reviewing, and retaining activity logs to identify and investigate anomalous activity, including successful and unsuccessful log-in attempts, and controlling access to activity logs to ensure that logs cannot be altered; (d) requiring supervisors to periodically verify the accuracy and relevance of user access for the employees they supervise; (e) implementing a procedure to ensure that all users are authorized based on roles and evidence of role-based authorization is retained prior to their gaining access to the system; (f) generating and implementing log-in banners for AVATAR, including Health Insurance Portability and Accountability Act (HIPAA) banners where required; (g) reviewing and updating user access management and desktop management policies and procedures; (h) ensuring that a system security assessment is performed on a periodic basis and identified security gaps are mitigated; (i) hardening system configuration settings for AVATAR, as recommended under separate cover; (j) implementing malware detection and prevention tools on the Unix server; (k) conducting a review of all data transmissions related to AVATAR and ensuring that sensitive data are encrypted during transmission; (l) performing network scans on a periodic basis to identify and mitigate vulnerabilities; (m) ensuring that all desktop computers are vendor supported and have a firewall in place; (n) updating the AVATAR disaster recovery plan and business continuity plan that incorporate all components listed in State Cyber Security Policies; (o) ensuring that the disaster recovery plan is tested and the required infrastructure components to restore the system are in			h. 7/2011 i. 1/2012 j. Implemented k. 12/2011 l. 10/2011 m. 7/2011 n. 7/2011 o. 8/2011 p. 9/2011 q. 6/2013 r. 6/2011	

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		place; (p) ensuring that application, system, and data backups are performed in accordance with an established schedule that complies with State Cyber Security Policies, and off-site backup tapes are labeled and stored in a fireproof cabinet; (q) revising existing contracts to ensure that vendors must comply with State Cyber Security Policies; and (r) monitoring vendors to ensure that service-level agreements are met.				
11	II – 30	The Department of Human Services should work with the Governor’s Office of Information Technology to improve the County Financial Management System’s (CFMS) general computer controls by (a) promptly reviewing and implementing procedures to ensure that access to the “root” or “super-user” account can be traced to an individual user and user access to the “root” account is monitored on a regular basis for appropriateness; (b) implementing strong password parameters at the application, database, and operating system levels that comply with State Cyber Security Policies; (c) reviewing the existing audit log rules to ascertain if current logging is sufficient; (d) requiring supervisors to periodically verify the accuracy and relevance of user access for the employees they supervise; (e) implementing a procedure to ensure that all users are authorized, evidence of authorization (system access request forms) is retained, and a signed statement of compliance is available prior to gaining access to the system; (f) generating and implementing a log-in banner for the CFMS application; (g) reviewing and updating user access management and desktop management policies and procedures; (h) ensuring that a system security assessment is performed on a periodic basis and the security gaps identified are mitigated; (i) hardening system configuration settings for CFMS, as recommended under separate cover; (j)	N/A	a.–l. Agree m. Partially Agree n.– r. Agree	a. 8/2011 b. 8/2011 c. 8/2011 d. 8/2011 e. 10/2011 f. 8/2011 g. 8/2011 h. 10/2011 i. 8/2011 j. 8/2011 k. 8/2011 l. 10/2011 m. 7/2011 n. 9/2011 o. 10/2011 p. Implemented q. 8/2011 r. 8/2011	N/A

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		implementing malware detection and prevention tools on the CFMS server and a patch management process for the operating system, database, and application to ensure that software patches are reviewed, implemented, and kept current; (k) encrypting sensitive data transmitted between CFMS and other systems and computers, including user credentials; (l) performing network scans on a periodic basis to identify and mitigate vulnerabilities; (m) ensuring that all desktop computers are vendor supported and have a firewall in place; (n) updating complete disaster recovery and business continuity plans for CFMS; (o) ensuring that the disaster recovery plan is tested and the required infrastructure components needed to restore the system are in place; (p) ensuring that off-site backup tapes are labeled and stored in a fireproof cabinet; (q) updating existing contracts with CFMS vendors to ensure that the contracts require compliance with State Cyber Security Policies; and (r) monitoring vendors to ensure that service-level agreements are being met.				
45	III – 86	Develop and implement procedures to ensure personnel costs charged to federal grant programs are supported with adequate documentation. These procedures should include requirements to maintain required certifications, personnel activity reports, quarterly comparisons between estimated and actual budgets, or other equivalent documentation.	10.551, 10.561, 93.558, 84.126, 84.390, 96.001, 93.575, 93.596, 93.713, 93.563, 93.568 (B) USDA, ED, HHS	Agree	6/2012	Mark Ninke (303)866-2732

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Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement / Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
46	III – 89	Improve its controls over the preparation of the Exhibit K submitted to the Office of the State Controller by (a) continuing to provide training each year to the staff who prepare the Exhibit K and the staff who prepare the supporting documentation; (b) ensuring that Department officials verify that the nature and classification of information reported on the Exhibit K is correct. If federal guidance seems unclear, the Department should request clarification from the relevant federal agency; and (c) improving its reviews of the Exhibit K, including in-depth, detailed reviews of all supporting documentation used to prepare the exhibit. In the case of subrecipient expenditures, the Department should implement additional or alternative methods for verifying this information. These methods could include a first-level review by the program accountant's direct supervisor. In addition, the Department should ensure that the specific errors identified in prior periods are not repeated.	10.551, 10.561, 93.558, 93.714, 93.716, 93.658, (L) USDA, HHS	Agree	9/2012	Mark Ninke (303)866-2732
47	III – 95	Continue to strengthen controls over the Child Support Enforcement program by (a) ensuring that counties enforce medical support obligations when appropriate, provide all required services, provide services within the required time frames, and conduct all required communication with interested parties and (b) incorporating a review of a sample of hard copy case files as part of the Department's county monitoring process for the program.	93.563 (N) HHS	Agree	a. 6/2012 b. 9/2012	Mark Ninke (303)866-2732
48	III – 98	Resume routine monitoring of county departments of human/social services for the Child Care and Development Fund Program Cluster (Program) to ensure that counties are correctly determining eligibility in accordance with state rules and the Code of Federal Regulations.	93.575, 93.596, 93.713 (A)(B)(E)(M) HHS	Agree	1/2012	Mark Ninke (303)866-2732

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Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement / Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
49	III – 102	Improve controls over its flexplace program by (a) ensuring the Department consistently follows the Department of Personnel & Administration's (DPA) flexplace policy, including the proper use of DPA flexplace application and agreement forms and (b) training approving officials at the division and program levels on their responsibilities for implementing flexplace policies and monitoring staff who participate in flexplace. The training should include requirements for approving and signing of flexplace applications and arrangements, the types of expenses to be covered, what state property will be used off site, and how protected and confidential data are to be safeguarded.	93.575, 93.596, 93.713, 93.658 (A)(B) HHS	Agree	9/2012	Mark Ninke (303)866-2732
50	III – 106	Identify and implement methods for improving cost information used to evaluate county administrative and case management costs in the child welfare allocation model.	93.658 (B) HHS	Disagree	Not Applicable	Mark Ninke (303)866-2732
Department of Labor and Employment						
51	III – 109	Ensure timesheets for salaries and wages charged either directly or indirectly to federal programs are certified in accordance with federal regulations, State Personnel Rules, and Department policy by requiring time sheets to be certified by both the employee and supervisor prior to issuing payments.	17.258, 17.259, 17.260, 17.278 (B) DOL	Agree	1/2012	Shawn Milne (303)318-8101
52	III – 111	Improve controls over federal Unemployment Insurance Reporting requirements by instituting a procedure requiring retention of supporting documentation and a secondary review and approval process to ensure amounts recorded on reports to the U.S. Department of Labor are accurately reported and supported by source documentation.	17.225 (L) DOL	Agree	1/2012	Shawn Milne (303)318-8101

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Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement / Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
53	III – 113	Ensure that unemployment insurance claimants attest to their lawful presence in the United States prior to the disbursement of benefits.	17.225 (E) DOL	Agree	12/2011	Shawn Milne (303)318-8101
54	III – 120	Ensure that unemployment insurance claimants meet the requirements of House Bill 06S-1023 and federal law for attesting to their lawful presence in the United States by (a) changing the language in the Unemployment Insurance Program application form so that claimants are clearly affirming through the application that they are legally present in the United States, (b) requiring all applicants to affirm legal presence before receiving benefits, and (c) eliminating the use of the current paper affidavit form for affirming legal presence.	17.225 (E) DOL	a. Agree b. Agree c. Partially Agree	12/2011	Shawn Milne (303)318-8101

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Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement / Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
55	III – 123	Ensure that unemployment insurance (UI) claimants meet the requirements of House Bill 06S-1023 and federal law for affirming their lawful presence in the United States by (a) requiring all claimants to provide the number of their valid Colorado driver's license or Colorado identification card, or a copy of other documents acceptable under House Bill 06S-1023, before paying benefits. In addition, the Department should establish a process to collect acceptable forms of identification other than a Colorado driver's license or identification card and provide claimants with instructions on the application for submitting this documentation; and (b) establishing procedures to verify that the person applying for UI benefits is the same person depicted by the identification number or document that the person provides on his or her application. These procedures could include verifying all Colorado driver's license and identification numbers provided by claimants using Department of Revenue records. If necessary, the Department should seek legal counsel from the Office of the Attorney General to clarify the procedures that the Unemployment Insurance Program must follow to satisfy House Bill 06S-1023 while complying with federal requirements.	17.225 (E) DOL	Agree	12/2012	Shawn Milne (303)318-8101

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Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement / Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
Department of Local Affairs						
56	III – 127	Implement policies and procedures to ensure that staff perform a detailed review of all required reports for the Community Development Block Grants program prior to submission to the U.S. Department of Housing and Urban Development. This review should include ensuring all numbers and amounts reported agree to supporting documentation. The review should be performed by someone other than the report preparer and by an individual with the necessary competencies to identify discrepancies in the reports.	14.228, 14.255 (L) HUD	Agree	6/2012	Barbara Casey (303)866-2252
57	III – 129	Implement policies and procedures to ensure that subrecipient audit reports are obtained within 9 months of the subrecipients' year-end and that management decisions are documented within the grant file within 6 months of the receipt of the audit report. These policies and procedures should include a requirement to provide necessary training to all staff and divisions to ensure all compliance requirements relating to subrecipient monitoring are known and understood.	14.228, 14.255 (M) HUD	Agree	6/2012	Barbara Casey (303)866-2252
Department of Natural Resources						
58	III – 133	The Division of Wildlife (the Division) should improve controls over the federal Fish and Wildlife Cluster Program to ensure compliance with federal suspension and debarment requirements by (a) verifying all counterparties from which goods or services are purchased against the Excluded Parties List System when federal funding is being utilized, and (b) maintaining documentation to support that verification procedures were performed to ensure proper monitoring.	15.605, 15.611 (I) DOI	Agree	6/2012	Susan Borup (303) 866-3292

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Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement / Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
Department of Personnel & Administration						
12	II – 34	Strengthen internal controls and procedures over the calculation and payment or adjustment of insurance premiums by (a) ensuring a knowledgeable staff person reviews insurance premium transactions by providing cross-training to other accounting staff on the appropriate calculations, (b) ensuring the procedures for calculating insurance premium transactions are documented, and (c) considering the implementation of a fully automated process for calculating insurance premium transactions to prevent miscalculations and overexpenditures.	N/A	Agree	a. 1/2012 b. 3/2012 c. 6/2012	N/A
13	II – 37	Improve its internal controls over capital assets by (a) investigating and resolving differences identified during the reconciliation process to ensure that Colorado Automotive Reporting System (CARS) and Colorado Financial Reporting System (COFRS) data are accurate and that necessary adjustments are made prior to fiscal year-end close and (b) performing a reconciliation of CARS and COFRS on a quarterly basis.	N/A	a. Partially Agree b. Agree	a. Implemented and Ongoing b. 6/2012	N/A
14	II – 40	Improve payroll controls by (a) working with the Department's Central Payroll division and the Governor's Office of Information Technology, to determine if changes can be made to the Colorado Personnel and Payroll System (CPPS) to ensure the methods used by CPPS to calculate payroll adjustments are consistent with State Personnel Rules; (b) if changes cannot be made to CPPS, based on the results of part (a), calculating future unpaid leave adjustments in accordance with State Personnel Rule 5-21 using the annualized hourly rate.; and (c) developing and documenting procedures to ensure Human Resources Unit staff identify and enter unpaid leave hours on a timely basis.	N/A	a. Agree b. Partially Agree c. Agree	a. 12/2012 b. 12/2012 c. 6/2012	N/A

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Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement / Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
Department of Public Health and Environment						
15	II – 46	Evaluate its internal control and compliance policies and procedures, including its organizational structure. The Department should make appropriate changes, as necessary, to ensure that the Department's financial information is accurate and complete, and that compliance with federal regulations is maintained. The Department should document the updated policies and procedures.	N/A	Agree	7/2012	N/A
16	II – 48	Improve its controls over significant estimates, such as Pollution Remediation Obligations liabilities, by ensuring that adequate supervisory review procedures are performed prior to entry into the Colorado Financial Reporting System, the State's accounting system, and prior to reporting the amounts to the Office of the State Controller. Additionally, the Department should develop procedures to improve communication between accounting functions, including between those responsible for recording the Pollution Remediation Obligations liability and those responsible for recording Construction in Progress assets, to ensure that amounts reported as Construction in Progress are accurate.	N/A	Agree	7/2012	N/A
17	II – 51	Implement alternative control procedures over accounting entries, including review of and sign-off on the hard copy journal voucher document, and should ensure that it maintains adequate supporting documentation for each journal entry.	N/A	Agree	4/2012	N/A

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Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement / Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
59	III – 139	Develop and implement policies and procedures to support personnel costs charged to federal grants, including procedures for required certifications, personnel activity reports, quarterly comparisons between time budgets and actual, or other equivalent documentation. The Department should also perform and document an evaluation of personnel costs charged to federal grants for Fiscal Year 2011 and make adjustments in the current fiscal year or return the funds to the granting agencies, if needed.	10.557, 10.558, 10.578, 12.ARM, 66.458, 66.605, 66.802, 93.069, 93.110, 93.268, 93.283, 93.712, 93.723, 93.889, 93.917, 93.940, 93.994 (A)(B) HHS	Agree	7/2012	Brent Howe (303)692-2125
60	III – 141	Improve its controls over preparation and review of the Schedule of Federal Assistance (Exhibit K) by ensuring it monitors changes in program requirements and performs an effective review over the Exhibit K before it is submitted. The Department should also inform the Department of Health and Human Services (HHS) that it did not report the value of federally funded vaccines in Fiscal Years 2008 through 2010 and work with HHS to determine additional corrective action, if necessary.	93.268, 93.712 (L) HHS	Agree	6/2012	Brent Howe (303)692-2125
61	III – 144	Ensure that it complies with monitoring requirements over vaccinating providers under the federal Immunization Cluster program. This should include implementing policies and procedures requiring the retention of adequate documentation of staff's review of vaccinating providers' inventory, medical, and immunization records during onsite visits.	93.268, 93.712 (N) HHS	Agree	4/2012	Brent Howe (303)692-2125

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Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement / Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
62	III – 146	Strengthen its controls over federal cash draws for the Child and Adult Care Food Program, Public Health and Emergency Preparedness program, and Immunization Cluster programs by developing and implementing a formal policy for the reconciliation of cash draws on a regular basis, such as quarterly, including a requirement to maintain adequate supporting documentation for the preparation and review of the reconciliations performed.	10.558, 93.069, 93.268, 93.712 (C) USDA HHS	Agree	4/2012	Brent Howe (303)692-2125
63	III – 148	Ensure it complies with federal Child and Adult Care Feeding Program (CACFP) requirements by developing and implementing a supervisory review process over federally-required financial reports for the Child and Adult Care Food Program to ensure that reports are accurately prepared.	10.558 (L) USDA	Agree	Implemented	Brent Howe (303)692-2125
Department of Revenue						
18	II – 62	Improve its identification of first-time severance taxpayers by accessing and using oil and gas production and permitting data available through the Department of Natural Resources to verify that those subject to severance taxation have filed a tax.	N/A	Agree	12/2012	N/A
Department of Transportation						
19	II – 65	Implement procedures to ensure that all applicable expenditures for capital construction projects are properly recorded in the Construction In Progress account.	N/A	Agree	9/2011	N/A

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Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement / Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
64	III – 153	Implement procedures to ensure all American Recovery and Reinvestment Act funding being remitted to subrecipients under the Highway Planning and Construction program is identified to the subrecipients at the time of disbursement as required by the federal Office of Management and Budget's <i>Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations</i> .	20.205 (N) DOT	Agree	1/2012	Don Hunt (303)757-9201
Office of the State Treasurer						
65	III – 158	Establish and implement monitoring procedures to ensure that counties receiving Title I and Title III funds from the Secure Payments for States and Counties Containing Federal Lands grant program are expending the funds as required by the federal government.	10.665 (G) USDA	Agree	1/2012	Charles Scheibe (303) 866-5826

Appendix A

Compliance Requirements

- (A) Activities Allowed or Unallowed
- (B) Allowable Costs/Cost Principles
- (C) Cash Management
- (D) Davis-Bacon Act
- (E) Eligibility
- (F) Equipment and Real Property Management
- (G) Matching, Level of Effort, Earmarking
- (H) Period of Availability of Federal Funds
- (I) Procurement, Suspension, and Debarment

- (J) Program Income
- (K) Real Property Acquisition and Relocation Assistance
- (L) Reporting
- (M) Subrecipient Monitoring
- (N) Special Tests and Provisions

Federal Entities

AID – Agency for International Development
CNCS – Corporation for National and Community Service
DHS – Department of Homeland Security
DOC – Department of Commerce
DOD – Department of Defense
DOE – Department of Energy
DOI – Department of the Interior
DOJ – Department of Justice
DOL – Department of Labor
DOS – Department of State
DOT – Department of Transportation
DVA – Department of Veterans Affairs
EAC – Election Assistance Commission
ED – Department of Education
EPA – Environmental Protection Agency
FCC – Federal Communications Commission
HHS – Department of Health and Human Services
HSTSFS – Harry S. Truman Scholarship Foundation
HUD – Department of Housing and Urban Development
LOC – Library of Congress
NASA – National Aeronautics and Space Administration
NEH – National Endowment for the Humanities
NSF – National Science Foundation
SBA – Small Business Administration
OPM – Office of Personnel Management
SSA – Social Security Administration
TVA – Tennessee Valley Authority
USDA – United States Department of Agriculture

Net Passed Audit Adjustments by Agency
For Fiscal Year Ended June 30, 2011
Increase (Decrease)

Agency Name	Asset	Liability	Net Assets	Revenue	Expenditure
Agriculture	\$ 121,223	\$ -	\$ -	\$ -	\$ (121,223)
Corrections	-	-	-	-	-
Education	21,298,292	10,649,146	-	10,649,146	-
Governor	13,131,175	7,871,915	-	(7,875,175)	(13,127,915)
Health Care Policy and Financing	206,326	15,995,605	(910,452)	(15,336,950)	(458,122)
Higher Education	(427,099)	(2,928,534)	(4,312,023)	2,651,720	(4,161,739)
Human Services	(56)	-	-	(56)	-
Judicial	-	-	-	-	-
Labor and Employment	(3,147,239)	-	-	-	3,147,239
Law	-	-	-	-	-
Legislative	-	-	-	-	-
Local Affairs	-	-	-	-	-
Military Affairs	16,667	-	-	-	(16,667)
Natural Resources	-	-	-	-	-
Personnel & Administration	683,784	150	-	700,040	16,406
Public Health and Environment	(1,537,992)	-	(768,996)	-	768,996
Public Safety	-	-	(126,176)	-	(126,176)
Regulatory Agencies	2,074,067	1,730,840	-	343,227	-
Revenue	700,190	-	-	700,190	-
State	(818,345)	-	-	-	818,345
Transportation	(1,000,755)	3,620,071	-	(1,000,755)	3,620,071
Treasury	-	-	-	-	-
Net Increase(Decrease)	\$ 31,300,238	\$ 36,939,194	\$ (6,117,647)	\$ (9,168,613)	\$ (9,640,785)

**Gross Passed Audit Adjustments by Agency
For Fiscal Year Ended June 30, 2011**

Agency Name	Asset	Liability	Net Assets	Revenue	Expenditure
Agriculture	\$ 121,223	\$ -	\$ -	\$ 176,174	\$ 121,223
Corrections	-	-	-	-	-
Education	21,298,292	10,649,146	-	10,649,146	21,298,292
Governor	13,442,331	7,871,915	-	7,875,175	23,647,915
Health Care Policy and Financing	1,816,524	15,995,605	1,058,044	15,444,902	460,548
Higher Education	5,710,987	5,760,894	10,848,678	49,467,592	8,199,622
Human Services	12,073	-	-	56	205,914
Judicial	-	-	-	-	-
Labor and Employment	3,147,239	-	-	-	3,147,239
Law	-	-	-	-	-
Legislative	-	-	-	-	-
Local Affairs	-	-	-	-	-
Military Affairs	16,667	-	-	-	16,667
Natural Resources	-	-	-	-	-
Personnel & Administration	721,608	150	-	700,340	141,218
Public Health and Environment	1,537,992	-	768,996	-	768,996
Public Safety	-	-	126,176	-	280,150
Regulatory Agencies	2,074,067	1,730,840	601,568	3,203,339	-
Revenue	700,190	2,400,538	-	700,190	2,400,538
State	818,410	-	-	-	818,460
Transportation	1,000,755	3,620,071	-	1,000,755	3,620,071
Treasury	-	-	-	-	-
	\$ 52,418,358	\$ 48,029,160	\$ 13,403,462	\$ 89,217,670	\$ 65,126,853

Net Posted Audit Adjustments by Agency
For Fiscal Year Ended June 30, 2011
Increase (Decrease)

Agency Name	Asset	Liability	Net Assets	Revenue	Expenditure
Agriculture	\$ 201,631	\$ -	\$ 282,515	\$ (1,874,877)	\$ (1,522,236)
Corrections	143,182	59,742	252,437	(114,697)	2,151,421
Education	293,506,228	4,946	8,105,546	270,743,400	(13,917,940)
Governor	2,798,916	(1,287,883)	1,085,777	(245,399,152)	(247,384,394)
Health Care Policy and Financing	108,886,108	199,246,374	(92,694,377)	(135,679,103)	(133,446,394)
Higher Education	476,895,955	(4,468,266)	(355,696,641)	2,901,832,431	2,067,191,887
Human Services	5,245,711	915,044	5,278,950	(13,409,432)	(10,593,884)
Judicial	2,091,815	1,462,550	329,858	299,407	785,767
Labor and Employment	19,496,040	9,462,877	10,399,952	7,444,656	8,418,255
Law	204,872	62,309	150,793	(8,230)	688,565
Legislative	75,165	-	87,072	(11,907)	959,099
Local Affairs	1,659,203	2,872	3,815,081	(2,831,605)	(365,938)
Military Affairs	56,037	1,066	163,777	(107,740)	169,495
Natural Resources	4,203,664	303,277	5,528,352	(2,495,518)	689,981
Personnel & Administration	(4,928,799)	(2,039,321)	1,579,330	(5,464,919)	(20,483,818)
Public Health and Environment	(14,642,200)	1,931,935	(13,554,718)	(1,013,581)	2,550,751
Public Safety	285,900	-	360,737	(5,262,729)	(4,201,642)
Regulatory Agencies	50,341	40,865	48,568	1,773	372,585
Revenue	3,014,632	3,421,068	3,539,045	(3,416,178)	2,172,781
State	86,825	-	152,940	(66,115)	118,724
Transportation	52,123,297	(117,695,596)	57,743,168	(5,625,692)	(116,263,409)
Treasury	57,408,452	(34,545,813)	50,684,362	(4,585,337)	(50,092,284)
Net Increase(Decrease)	\$ 1,008,862,976	\$ 56,878,046	\$ (312,357,476)	\$ 2,752,954,855	\$ 1,487,997,372

**Gross Posted Audit Adjustments by Agency
For Fiscal Year Ended June 30, 2011**

Agency Name	Asset	Liability	Net Assets	Revenue	Expenditure
Agriculture	\$ 766,661	\$ -	\$ 282,515	\$ 3,298,578	\$ 2,236,642
Corrections	664,146	75,832	25,658,261	32,687,309	4,289,531
Education	309,730,562	18,188	8,105,546	318,932,085	18,331,641
Governor	4,970,470	1,287,883	1,085,777	270,978,040	251,602,021
Health Care Policy and Financing	137,749,574	199,246,374	129,909,761	358,338,447	616,530,081
Higher Education	1,717,066,113	115,041,630	600,331,983	3,185,504,364	2,446,282,002
Human Services	6,946,435	1,573,416	5,395,050	127,699,124	1,553,491,194
Judicial	323,224,818	4,394,003	317,871,692	4,431,996	3,963,982
Labor and Employment	40,341,202	9,508,135	10,399,952	31,454,770	29,967,440
Law	627,274	183,125	150,793	21,558,118	688,565
Legislative	249,309	-	87,072	162,237	973,427
Local Affairs	10,219,665	933,172	3,815,081	7,074,567	1,199,067
Military Affairs	383,591	1,066	163,777	219,814	220,917
Natural Resources	22,847,674	816,023	5,592,032	248,065,312	217,256,867
Personnel & Administration	9,852,317	2,043,185	69,239,621	9,456,320	31,396,721
Public Health and Environment	22,935,920	2,024,741	18,881,392	4,496,776	39,736,804
Public Safety	1,013,880	-	360,737	13,061,194	6,829,716
Regulatory Agencies	147,477	40,865	48,568	660,749	1,583,329
Revenue	18,457,650	15,714,708	3,603,249	10,585,532	13,177,547
State	392,705	-	152,940	239,765	118,724
Transportation	818,707,308	122,202,818	1,766,311,619	45,384,064	124,631,796
Treasury	201,038,704	97,969,033	50,684,362	113,730,897	87,006,829
	\$ 3,648,333,455	\$ 573,074,197	\$ 3,018,131,780	\$ 4,808,020,058	\$ 5,451,514,840

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