

State of Colorado

Statewide Single Audit Fiscal Year Ended June 30, 2025

Financial Audit
February 2026
2501F



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Kerri L. Hunter, CPA, CFE

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Pooja Tulsian, CPA, CA, MSIS	

Audit Supervisors

Lillian Adams, MBA	John Kormos
Gina Faulkner	Chris McClain
Rhiannon Ferguson, MAcc	Xiuqing Skeates, CPA, MAcc
Erica Walton, MAcc	

Audit Team

Michael Adamo	Zahra Mammadova
Marissa Chamberlain	Elliot McNeave
Raphael Dupuy	Kylynn Mize-Martinez
Elizabeth Forbes, MAcc	Lynn Obremski, CPA, CIA, CISA, CFE
Eva Gallegos	Ashley Panem
Katrina Gehring	Isaiah Rodriguez
Trevor Guerin, CPA	Corie Romero
Owen Klenda, CPA	Jacqueline Romero
Ilse Lopez	Brayan Velazquez-Maldonado
Emma Webster	

Other Contributors

Matt Devlin, CISA, CISM, MS	Ashma Nepal
Jonathan Ley	Cindi Radke, CISA



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OFFICE OF THE STATE AUDITOR
KERRI L. HUNTER, CPA, CFE • STATE AUDITOR

February 4, 2026

Members of the Legislative Audit Committee:

Included herein is the reporting of the results of the Statewide Single Audit of the State of Colorado for the Fiscal Year Ended June 30, 2025. The audit was conducted pursuant to Section 2-3-103, C.R.S., which authorizes the State Auditor to conduct audits of all departments, institutions, and agencies. The purpose of this report is to present the results of the Statewide Single Audit for the Fiscal Year Ended June 30, 2025.

The report includes our 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; our Independent Auditor's Report on Compliance for Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance; and our Report on the Schedule of Expenditures of Federal Awards Required by Uniform Guidance. This report also contains our findings, conclusions, and recommendations, and the responses of the respective state departments, institutions, and agencies. Our opinion on the State's financial statements is presented in the State's Annual Comprehensive Financial Report for the Fiscal Year Ended June 30, 2025, which is available under separate cover. 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.

Government Auditing Standards allow for information that is considered sensitive in nature, such as detailed information related to information technology system security, to be omitted if the omission is disclosed because of the potential damage that could be caused by the misuse of this information. We consider the specific technical details of certain findings, and their related responses and auditor's addenda, to be sensitive in nature and not appropriate for public disclosure and have provided the details of these findings, and their related responses and auditor's addenda, to management in a separate, confidential memorandum. Findings with omitted information include a disclosure of this omission.

This 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.

Kerri L. Hunter



I.

Report Summary



Report Highlights

Statewide Single Audit, Fiscal Year Ended June 30, 2025
State of Colorado • Financial Audit • February 2026 • 2501F



Overview

This report presents the results of our financial audit and Statewide Single Audit, including federal compliance audit work of the State of Colorado for Fiscal Year 2025.

This report may not include all financial- and compliance-related 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, including separately-issued reports on audits of state departments, institutions, and agencies.

In this report, we made 105 recommendations to state departments and higher education institutions resulting from our audit.

Financial Statement Findings

- The State’s financial statements covered \$65.9 billion in total assets and \$56.3 billion in total expenditures for Fiscal Year 2025.
- We have issued unmodified, or “clean” opinions on the financial statements of the State’s governmental activities, business-type activities, each major fund, aggregate discretely presented component units, and the aggregate remaining fund information for the Fiscal Year Ended June 30, 2025. This means that these financial statements are presented fairly, in all material respects, and that the financial position, results of all financial operations, and cash flows are in conformance with Generally Accepted Accounting Principles (GAAP).
- We identified 87 internal control weaknesses over financial reporting, including 61 material weaknesses and 26 significant deficiencies at 14 state departments and higher education institutions.

Federal Program Expenditures

- The State expended approximately \$20.8 billion in federal funds in Fiscal Year 2025. The five largest federal programs were:
 - Medicaid Cluster: \$9.7 billion
 - Supplemental Nutrition Assistance Program (SNAP) Cluster: \$1.5 billion
 - Research and Development Cluster: \$1.4 billion
 - Student Financial Assistance Programs Cluster: \$1.2 billion
 - Unemployment Insurance: \$897.2 million
- We identified 22 internal control issues related to requirements applicable to major federal programs.

Audit Recommendations Made	Agency Responses		
	Agree	Partially Agree	Disagree
105	95	6	4

Authority, Purpose, 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 of April 2025 through December 2025. The purpose of this audit was to:

- Express an opinion on the State's financial statements and on compliance for each of the State's major federal programs for the Fiscal Year Ended June 30, 2025.
- Provide an opinion in relation to the State's financial statements as a whole as to whether the State's Schedule of Expenditures of Federal awards is fairly stated in all material respects for the Fiscal Year Ended June 30, 2025.
- Review internal accounting and administrative control procedures, as required by GAAP and Government Auditing Standards.
- Evaluate compliance with applicable state and federal laws, rules, and regulations.
- Evaluate progress in implementing prior audit recommendations.

Internal Controls Classifications Defined

Professional standards define the following three levels of financial-related internal control weaknesses. 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, in internal control over financial reporting, 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 over financial reporting 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 over financial reporting 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.

Internal Controls Over Financial Activity and Financial Reporting

State departments are responsible for reporting financial activity accurately, completely, and in a timely manner; and for having adequate internal controls in place to ensure compliance with laws and regulations, and with management's objectives. Some of the areas where we identified a need for improvement included the following, by state department:

- **Department of Personnel & Administration's Office of the State Controller (OSC).**
 - Statutory Compliance and Internal Controls over Financial Reporting. We identified several issues, including:
 - The OSC did not close the State's "official books" by August 4, 2025, as required by statute.
 - The OSC approved and recorded a significant number of transactions totaling \$22.5 billion for all state departments, agencies, and higher education institutions (State entities) in the Colorado Operations Resource Engine (CORE), the State's accounting system, after August 8, 2025, the new close deadline.
 - The OSC incorrectly processed and posted its last Fiscal Year 2025 bi-weekly payroll to CORE.
 - The OSC did not develop a complete set of IT policies and procedures for Gravity, the OSC's IT system used to create the State's financial statements, to ensure the OSC's compliance with all Colorado Information Security Policies.
 - Classification: **Material Weakness.**
 - Identification and Risk Assessment of the State's Significant IT Systems and System and Organization Control Reports. The OSC failed to update its procedures to include a required completeness check of IT systems and

deadlines to follow up with state entities to obtain missing information for IT systems and System and Organization Controls (SOC) report—a SOC 1, Type 2 (SOC 1) report. In addition, the OSC did not establish a formal review process over the OSC's SOC 1 risk assessment process and state entities' SOC 1 report information. Lastly, the OSC did not update the OSC's Fiscal Procedures Manual or provide training to state entities to ensure timely and complete submission of IT system information. Classification: **Material Weakness**.

- Internal Controls Over Central Payroll – IRS Form 941 Errors. The OSC's Central Payroll Unit (Unit) staff made multiple reporting errors in their submission of the IRS's Form 941, Employer's Quarterly Federal Tax Return (Form 941), for two quarters tested for Fiscal Year 2025. Additionally, Unit staff reported that they did not maintain any documentation of the revised Form 941 submitted for one quarter during Fiscal Year 2025, as required by federal tax return regulations. Classification: **Material Weakness**.
- **Governor's Office of Information Technology (OIT).** Internal Controls over Revenue at OIT. We identified errors in OIT's revenue transactions recorded in CORE for Fiscal Year 2025 and revenue transactions that did not follow OIT's written revenue procedures, as follows:
 - OIT posted approximately \$733,000 of Fiscal Year 2024 revenue to Fiscal Year 2025 which understated Fiscal Year 2024 revenue and overstated Fiscal Year 2025 revenue.
 - OIT did not comply with OIT's written revenue procedure that an accounting supervisor, manager, or controller must review and approve revenue transactions in CORE.
 - OIT improperly recorded approximately \$693,300 of Fiscal Year 2025 revenue in CORE as Taxpayer's Bill of Rights (TABOR) exempt rather than nonexempt revenue. This error resulted in an overstatement of Fiscal Year 2025 TABOR nonexempt revenue and an understatement of Fiscal Year 2025 TABOR exempt revenue in the same amount.
 - Classification: **Material Weakness**.
- **Department of Labor and Employment.**
 - Recording of Unemployment Insurance Estimates. We determined that the Department did not have adequate internal controls in place over the calculation of its estimated payables and receivables related to Unemployment Insurance (UI) benefit claims during Fiscal Year 2025. Specifically, the gross dollar amount of accounting adjustments that the Department needed to make totaled \$10.6 billion, including the following:
 - The Department incorrectly calculated its UI benefit payments owed to claimants, resulting in the UI accounts receivable and revenue balances being overstated by \$1.4 billion at fiscal year end. Additionally, the Department incorrectly calculated both its estimated UI accounts payable and expenditures, resulting in these balances being overstated by \$1.4 billion at fiscal year-end.
 - The Department subsequently recorded another transaction that further incorrectly adjusted their accounts resulting in an understatement of \$794.3 million in bad debt expense, an understatement of \$1.6 billion in revenue, an understatement of \$2.5 billion in expenditures, and an overstatement of \$75.5 million in deferred revenue.
 - Classification: **Material Weakness**.
 - Financial Reporting. We identified issues with a portion of the Department's Fiscal Year 2025 exhibits, capital asset balances, and an accounts receivable balance, as follows:
 - We identified issues with three of the Department's 28 exhibits. The Department incorrectly included a transaction totaling \$5.0 billion on its Exhibit P, Major Accounting Estimates in Excess of \$5 million, that was not related to the recording of a major accounting estimate and therefore, should not have been reported on this exhibit. The Department understated its federal expenditures on Exhibit K1, Schedule of Federal Assistance by \$660,000. The Department incorrectly reported its prior period adjustments on the Exhibit PPA, Prior Period Adjustments, by not including six adjustment transactions totaling \$39.7 million, and incorrectly reported \$182,500 as an operating expense rather than an asset.
 - The Department overstated its capital asset balance in the General Full Accrual Account Group Fund by \$14.6 million.

- The Department has not completed its review to determine whether \$79.7 million included in its UI accounts receivable balance from prior years is collectible or should be written off.
- Classification: **Material Weakness.**
- Contract Compliance Related to System and Organization Control Reports. The Department did not obtain SOC 1, Type 2 reports for its significant IT systems for Fiscal Year 2025. Additionally, the Department did not implement our prior audit recommendation, which stated that the Department should hold its IT service organizations accountable for contract provisions for engaging with a service auditor to obtain an opinion on the service organizations' internal controls, through SOC 1, Type 2 reports. Classification: **Material Weakness.**
- **Department of Local Affairs.** Internal Controls Over Financial Reporting. We identified issues with a portion of the Department's Fiscal Year 2025 financial reporting as follows:
 - The Department erroneously recorded a total of \$158.5 million in federal accounts receivable and revenue across four funds: \$47.6 million in the Connecting Coloradans Experiencing Homelessness with Services Housing Fund, \$5.3 million in Economic Recovery and Relief Cash Fund, \$24.6 million in the Regional Navigation Campus Cash Fund, and \$81.0 million in Transformational Affordable Housing Fund. Department staff improperly set up the funds as federally-reimbursable grants in CORE, which resulted in the automatic posting of federal revenue and receivables when expenditures for the four programs were recorded in CORE.
 - The Department improperly included defined benefit salary-related payments in its Governmental Accounting Standards Board (GASB) Statement No. 101 compensated absence liability calculations, resulting in an overstatement of the Fiscal Year 2025 liability of \$362,500.
 - Classification: **Material Weakness.**
- **Department of Military and Veterans Affairs.** Statutorily-Required Testing of the Colorado National Guard Tuition Fund - Tuition Assistance Program Eligibility. We identified issues with the Department's administration of the Tuition Assistance program for Fiscal Year 2025. Specifically, we found the following:
 - For the Summer 2024 semester, the Department was unable to provide supporting documentation for any of the 88 applicants, including the 66 approved for the Tuition Assistance program. As a result, we were unable to determine if \$145,486 in tuition payments were appropriate.
 - The Department's billing records for the Tuition Assistance program of \$1,153,646 did not agree to expenditures in CORE of \$1,207,529 for Fiscal Year 2025 and we determined the difference of \$53,883 was recorded in error.
 - Classification: **Significant Deficiency.**
- **Department of Public Health and Environment.** Internal Controls Over Financial Reporting. We identified issues with a portion of the Department's Fiscal Year 2025 financial reporting, as follows:
 - The Department did not recalculate the lease asset and liability when its office building lease was extended, resulting in an understatement of both the lease asset and liability of \$50.4 million.
 - The Department made errors in its GASB Statement No. 101 compensated absences liability calculation that resulted in an overstatement of \$10.1 million.
 - The Department did not properly record an adjustment to update its inventory balances in CORE as of fiscal year end, resulting in an overstatement to the inventory asset balance of \$3.0 million.
 - Classification: **Significant Deficiency.**



Our opinion on the financial statements is presented in the State's Annual Comprehensive Financial Report for Fiscal Year 2025, which is available electronically from the Office of the State Controller's website at:

<https://osc.colorado.gov/financial-operations/financial-reports/acfr>

Internal Controls Over Information Technology Systems

State departments, often in cooperation with the Governor's Office of Information Technology (OIT), are responsible for implementing, operating, maintaining, and adequately securing the State's IT computer systems. During our Fiscal Year 2025 audit, we determined that some state departments' and OIT's internal controls did not comply with IT and information security related standards and/or the Colorado Information Security Policies (Security Policies) and OIT Cyber Policies. Some of the issues were identified at the following departments and agencies (and related systems):

- **Governor's Office of Information Technology (OIT).**
 - Nicus Software—IT Governance and Information Security. Classification: **Material Weakness.**
 - State Data Center Physical Access. Classification: **Significant Deficiency.**
 - Colorado Personnel and Payroll System (CPPS) – Information Security. Classification: **Significant Deficiency.**
 - IT Governance. Classification: **Material Weakness.**
- **Department of Higher Education—Colorado School of Mines.** Workday and Banner—Service Organization Internal Controls. Classification: **Significant Deficiency.**
- **Department of Higher Education—Metropolitan State University of Denver.** Service Organization Internal Controls. Classification: **Significant Deficiency.**
- **Department of Labor and Employment.**
 - MyFAMLI+ Access Management. Classification: **Material Weakness.**
 - AWARE – Information Security and Change Management. Classification: **Significant Deficiency.**
 - MyUI+ – IT Governance and Information Security. Classification: **Significant Deficiency.**
- **Department of Personnel & Administration.** CPPS – Information Security. Classification: **Significant Deficiency.**
- **Department of Transportation.**
 - SAP – Information Security Logical Access. Classification: **Material Weakness.**
 - SAP – Information Security Access Management. Classification: **Material Weakness.**

Internal Controls Over Compliance Classifications Defined

Professional standards define the following three levels of internal control weaknesses over compliance related to federal programs. 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, in internal control over compliance, such that there is a reasonable possibility that a 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 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.

Federal Program Findings

We identified:

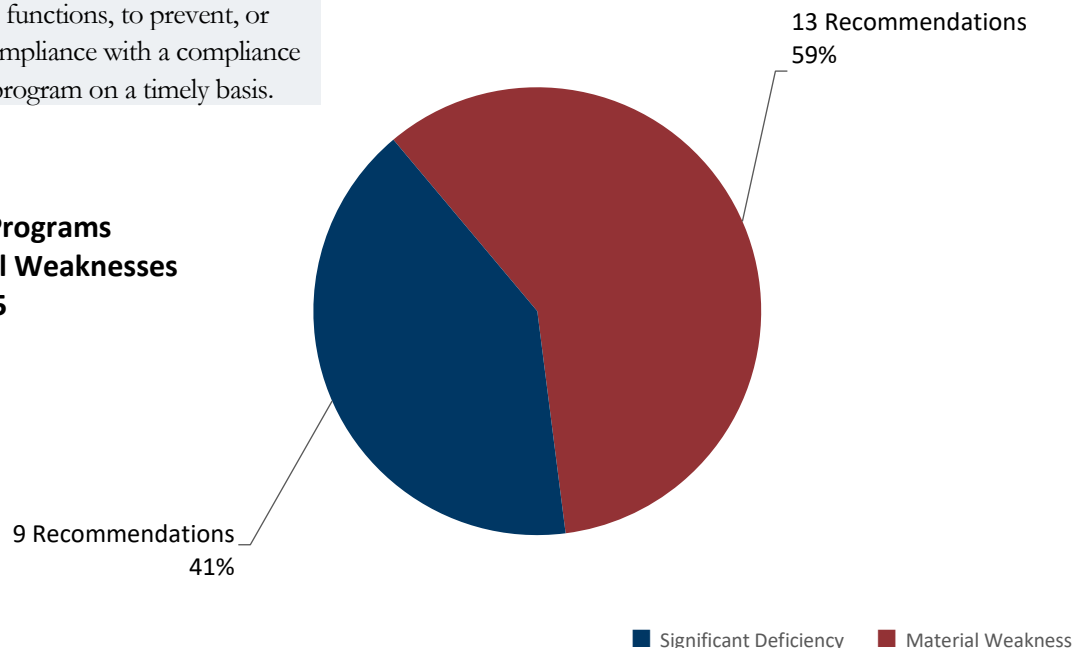
- 22 internal control issues related to requirements applicable to major federal programs at 8 state departments.
- Approximately \$3,514,769 in known questioned costs related to federal awards granted to the State. Federal regulations require auditors to report questioned costs identified through the audit, which are amounts expended or received from a federal award that are noncompliant or suspected noncompliance with federal statutes, regulations, or the terms and conditions of the federal award; at the time of the audit, lacked adequate documentation to support compliance; or appeared unreasonable and did not reflect the actions a prudent person would take in the circumstances.

The following summarizes our report on the State's compliance with federal requirements, such as activities allowed or unallowed, allowable costs, cash management, eligibility, reporting, subrecipient monitoring, and special tests and provisions, that are applicable to major federal programs and internal controls over compliance.

Internal Controls Over Federal Programs

The following chart shows the breakdown of levels of internal control weaknesses over compliance with federal requirements that we identified during our Fiscal Year 2025 audit. Prior to each recommendation in this report, we have indicated the classification of the finding.

Federal Grant Programs Internal Control Weaknesses Fiscal Year 2025



Some of the areas where we identified a need for improvement included the following, by state department:

- **Department of Health Care Policy and Financing.** Overall, we identified issues with the Department's compliance with requirements for Medicaid and the Children's Basic Health Plan (CBHP). In total, we identified \$247,760 in known questioned costs. Specifically, we found the following:
 - Compliance with Activities Allowed or Unallowed, Allowable Costs/Cost Principles, and Eligibility for Medicaid. In 7 of the 125 Medicaid case files tested (6 percent), we identified at least one error related to eligibility, which resulted in a total of \$240,606 of known questioned costs. Classification: **Material Weakness.**
 - Compliance with Activities Allowed or Unallowed, Allowable Costs/Cost Principles, and Eligibility for CBHP. In 7 of the 60 CBHP case files tested (12 percent), we identified at least one error related to eligibility, which resulted in a total of \$7,154 of known questioned costs. Classification: **Material Weakness.**
- **Department of Higher Education—Colorado State University.** Internal Controls and Compliance over Student Financial Assistance Cluster – NSLDS Reporting. The Colorado State University did not timely report the student enrollment status changes to the federal Department of Education through the National Student Loan Data System for 2 out of the 40 (5 percent) students during the Fall 2024 and Spring 2025 semesters. Specifically, one student's enrollment status information during the Fall 2024 semester was submitted 166 days beyond the federal reporting requirement and the other student's enrollment status information during the Fall 2024 semester was submitted 18 days beyond the federal reporting requirement. Classification: **Significant Deficiency.**
- **Department of Higher Education—Metropolitan State University of Denver.** Overall, we identified issues with the University's compliance with requirements for the federal Title IV Student Financial Assistance Cluster program. Specifically:
 - Internal Controls and Compliance with Special Tests and Provisions for Student Financial Assistance. The University did not maintain a comprehensive written information security program that reflects the current federal requirements of the Gramm-Leach-Bliley Act. Classification: **Material Weakness.**
 - Internal Controls and Compliance Over Student Financial Assistance Cluster – NSLDS Reporting. The University did not report enrollment status changes to the federal Department of Education (USDE) by the required federal deadlines for 14 of the 40 (35 percent) students. Specifically, the University reported enrollment status changes for these 14 students between 18 to 53 days after USDE's 60-day enrollment status change reporting requirement. Classification: **Significant Deficiency.**
- **Department of Local Affairs.**
 - Compliance with Reporting for Community Development Block Grant program. We identified issues with the Department's compliance with reporting for the Community Development Block Grant (CDBG) program. Specifically:
 - We could not tie disbursement amounts reported by the Department to the Department's accounting records for two Performance and Evaluation Financial Summary Reports for approximately \$15,000 in one report and \$21.7 million in the other report. Additionally, the Department could not provide evidence that Department staff reviewed and approved the reports internally prior to submission to the federal government.
 - We could not tie disbursement amounts reported by the Department to the Department's accounting records for seven of the eight (88 percent) Quarterly Performance Reports for the total net amount of approximately \$5.0 million.
 - The Department did not submit four of the seven (57 percent) Federal Funding Accountability and Transparency Act of 2006 (FFATA) reports to the federal FFATA Subaward Reporting System—the System for Award Management (SAM.gov) within the required time period, which caused them to be out of compliance with FFATA reporting requirements by up to 14 months.
 - Classification: **Material Weakness.**

- Compliance with Activities Allowed or Unallowed and Allowable Costs/Cost Principles for the Coronavirus Capital Projects Fund. The Department recorded one Coronavirus Capital Projects Fund (CCPF) expenditure transaction, totaling \$3,266,662, twice in CORE and overstated both revenues and expenditures for CCPF by this amount. In addition, the Department overstated its Fiscal Year 2025 CCPF expenditures on its Exhibit K1 by \$3,266,662. Classification: **Material Weakness**.
- **Department of Public Health and Environment.** Compliance with Reporting for Immunization Cooperative Agreements – FFATA Reporting. We determined that the Department did not comply with FFATA reporting requirements for the Immunization Cooperative Agreements program. The Department did not submit any FFATA reports for subawards issued under this program during Fiscal Year 2025, totaling approximately \$15.2 million in unreported subawards. Classification: **Material Weakness**.
- **Department of Public Safety.** Compliance with Subrecipient Monitoring for Disaster Grants. The Department did not fully implement our prior audit recommendation to review all subrecipients’ federally-required Single Audit reports, and did not complete required subrecipient monitoring activities for its Disaster Grants program. Classification: **Material Weakness**.
- **Department of Transportation.** Overall, we identified issues with the Department’s compliance with Reporting and Period of Performance for Highway Safety Cluster. In total, we identified \$347 in known questioned costs. Specifically, we found the following:
 - Compliance with Reporting for the Highway Safety Cluster. The Department did not submit FFATA reports for 5 of 24 subawards (21 percent) for the Highway Safety Cluster, totaling \$1,146,810, in SAM.gov related to awards from Fiscal Years 2024 and 2025. Classification: **Material Weakness**.
 - Compliance with Period of Performance for the Highway Safety Cluster. The Department recorded two of the seven transactions tested (27 percent) outside the period of performance of the federal grant award for the Highway Safety Cluster; each expense was incurred one day prior to the start of the period of performance. This error resulted in questioned costs totaling \$347. Classification: **Significant Deficiency**.

Summary of Progress in Implementing Prior Recommendations

The following table includes a summary of our disposition of Financial and Federal audit recommendations, including IT recommendations, reported in previous Statewide Single Audit Reports. Prior years’ recommendations that were fully implemented in Fiscal Year 2024 or earlier are not included.

Statewide Single Audit Report Recommendation Status as of Fiscal Year 2025 by Fiscal Year

	Total	2024	2023	2022	2021	2020
Implemented	69	48	20	-	1	-
Partially Implemented	20	8	10	-	1	1
Not Implemented	21	15	6	-	-	-
Deferred	24	21	3	-	-	-
No Longer Applicable	8	3	5	-	-	-
Total	142	95	44	0	2	1

Note: The table above includes each recommendation subpart as an individual recommendation.

Summary of Auditor's Results



Financial Statements

Type of auditor's report issued: Unmodified

Internal Control Over Financial Reporting

	Yes	No
Material Weaknesses Identified?	✓	
Significant Deficiencies identified that are not considered to be material weaknesses?	✓	
Noncompliance material to financial statements noted?	✓	

Federal Awards

Internal Control Over Major Programs

	Yes	No
Material Weaknesses Identified	✓	
Significant Deficiencies identified that are not considered to be material weaknesses?	✓	

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

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

- Children's Health Insurance Program
- Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii
- Coronavirus Capital Projects Fund
- Disaster Grants—Public Assistance (Presidentially Declared Disasters)
- Highway Safety Cluster
- Immunization Cooperative Agreements
- Medicaid Cluster
- Student Financial Assistance Cluster

	Yes	No
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a) (Audit Findings) of Uniform Guidance	✓	

Dollar threshold used to distinguish between type A and B programs: \$31 million.

	Yes	No
Auditee qualified as low-risk auditee?		✓

Identification of Major Programs

Assistance Listing Number	Name of Federal Program or Cluster
10.646	Summer Electronic Benefit Transfer Program for Children
12.005	Conservation and Rehabilitation of Natural Resources on Military Installations
14.228	Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii
15.252	Abandoned Mine Land Reclamation (AMLR)
15.808	U.S. Geological Survey Research and Data Collection
17.225	Unemployment Insurance
20.509	Formula Grants for Rural Areas and Tribal Transit Program
	Highway Safety Cluster
20.600	State and Community Highway Safety
20.616	National Priority Safety Programs
20.934	Nationally Significant Freight and Highway Projects
21.029	Coronavirus Capital Projects Fund
84.010	Title I Grants to Local Educational Agencies
	Special Education Cluster (IDEA)
84.027	Special Education Grants to States
84.173	Special Education Preschool Grants
84.032	Federal Family Education Loans
84.126	Rehabilitation Services Vocational Rehabilitation Grants to States
84.367	Supporting Effective Instruction State Grants (Formerly Improving Teacher Quality State Grants)
	Aging Cluster
93.044	Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers
93.045	Special Programs for the Aging, Title III, Part C, Nutrition Services
93.053	Nutrition Services Incentive Program
93.268	Immunization Cooperative Agreements
93.658	Foster Care Title IV-E
93.659	Adoption Assistance
93.667	Social Services Block Grant
93.767	Children's Health Insurance Program
	Medicaid Cluster
93.775	State Medicaid Fraud Control Units
93.777	State Survey and Certification of Health Care Providers and Suppliers (Title XVII) Medicare
93.778	Grants to States for Medicaid
93.958	Block Grants for Community Mental Health Services
97.036	Disaster Grants – Public Assistance (Presidentially Declared Disasters)
Various*	Student Financial Assistance Cluster
Various*	Research and Development Cluster

*Assistance Listing Numbers are specifically identified in the Schedule of Expenditures of Federal Awards.

Classification of Recommendations
State of Colorado Statewide Single Audit
Fiscal Year Ended June 30, 2025

Agency	Material Weakness (Most Serious)		Significant Deficiency (Moderately Serious)		Grand Totals
	Financial Reporting	Federal Program Compliance	Financial Reporting	Federal Program Compliance	
Office of the Governor	21	-	5	-	26
Health Care Policy and Financing	-	4	-	-	4
Higher Education					
Department of Higher Education	3	-	-	-	3
Colorado School of Mines	-	-	4	-	4
Colorado State University	-	-	-	1	1
Fort Lewis College	-	-	1	-	1
Metropolitan State University of Denver	-	1	2	1	4
Human Services	1	-	-	-	1
Labor and Employment	14	-	4	4	22*
Local Affairs	3	3	-	-	6
Military Affairs	-	-	2	-	2
Personnel & Administration	11	-	3	-	14
Public Health and Environment	-	1	3	-	4
Public Safety	-	1	-	-	1
Revenue	-	-	2	-	2
Transportation	2	3	-	3	8
Treasury	6	-	-	-	6
Grand Totals	61	13	26	9	109*

Note: The table above includes each subpart as an individual recommendation.

*Some recommendations are classified as both financial reporting and federal program compliance internal control weaknesses. Therefore, the total number of recommendations reported in this table does not equal the total number of recommendations in the report.

There were no current audit recommendations classified as a Deficiency in Internal Control, the least serious deficiency level, included in this report.



II.

Financial Statement Findings



Office of the Governor

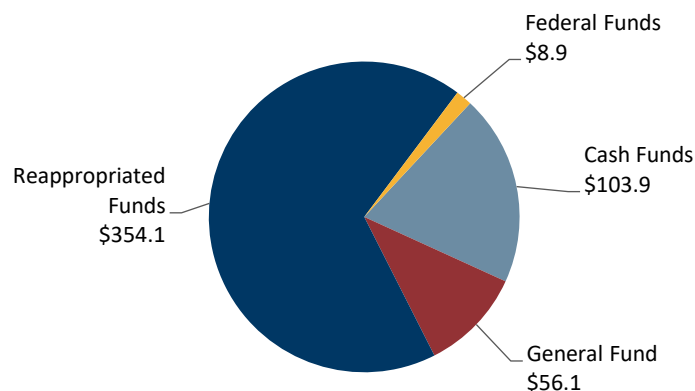
The Office of the Governor (Office) is solely responsible for carrying out the directives of the Governor of the State of Colorado. In addition to the Governor's Office, the Office is comprised of:

- Office of the Lieutenant Governor
- Office of State Planning and Budgeting
- Office of Economic Development Programs
- Office of Information Technology

For Fiscal Year 2025, the Office was appropriated approximately \$523.0 million and 1,299 full-time equivalent (FTE) staff.

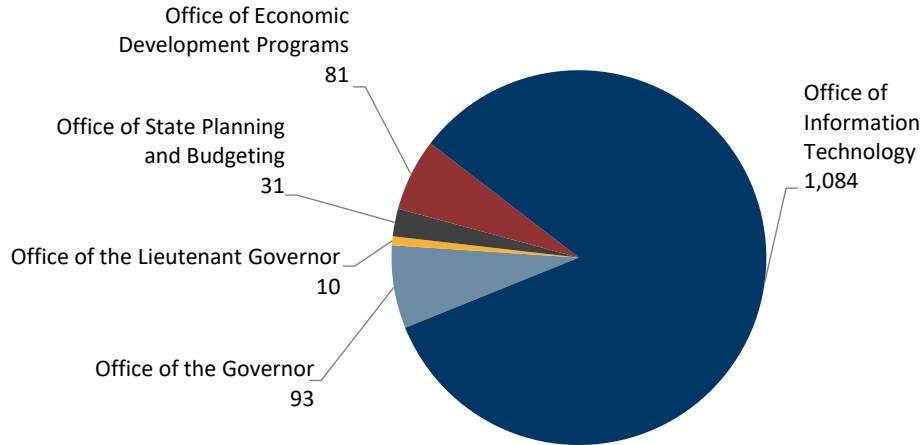
The following charts show the appropriations by funding source and FTE staff by major areas, respectively, within the Office for Fiscal Year 2025.

Office of the Governor Fiscal Year 2025
Appropriations by Funding Source (in Millions)



Source: Joint Budget Committee Fiscal Year 2025-26 Appropriations Report.

Office of the Governor Fiscal Year 2025 Full-Time Equivalent Staff by Major Areas



Source: Joint Budget Committee's Data Repository.

Fiscal Year 2025 Audit Findings

The following table provides a summary of current audit findings made to the Office, which includes prior audit findings that have been renumbered to current findings.

Agency	Material Weakness (Most Serious)		Significant Deficiency (Moderately Serious)		Other	Total
	Financial Reporting	Federal Program Compliance	Financial Reporting	Federal Program Compliance		
Office of the Governor	5	-	2	-	-	7

Office of Information Technology

During the 2008 Legislative Session, the Governor's Office of Information Technology (OIT) was created through the enactment of Senate Bill 08-155, commonly referred to as the IT Consolidation Bill. This bill, along with other IT-related bills for nearly the past 17 years, have been codified under Title 24, Article 37.5, Parts 1-9 of the Colorado Revised Statutes. These sections consolidated IT operations under OIT for most of the Executive Branch, but excluded the Departments of Education, Law, State, and Treasury, State-supported institutions of higher education, as well as the Judicial and Legislative branches. Overall, OIT's statutory authority provides the following responsibilities:

- Delivering innovation and IT to state agencies.
- Coordinating with state agencies to provide assistance, advice, and expertise.

- Assisting the General Assembly's Joint Technology Committee (JTC), as necessary, to facilitate the JTC's oversight of OIT.
- Establishing, maintaining, and keeping an inventory of IT-owned assets by or held in trust for every state agency.
- Establishing, maintaining, and enforcing IT oversight and standards.
- Reviewing and submitting budget requests for all IT resources to be used by state agencies.
- Ensuring IT purchases adhere to standards for data technology, architecture, security, and oversight of IT vendors.
- Overseeing the installation, services, maintenance, retirement of all state applications, and IT infrastructure and hardware.

Finding 2025-001

Internal Controls over Revenue at OIT

The Governor's Office splits its accounting function into two areas, one for OIT and one for the rest of the Governor's Office. OIT's accounting staff are responsible for all of OIT's financial reporting, including the accurate entry, review, and approval of financial transactions in the Colorado Operations Resource Engine (CORE), the State's accounting system. Additionally, OIT is required to prepare its financial information in accordance with Generally Accepted Accounting Principles (GAAP). The Governmental Accounting Standards Board (GASB) establishes GAAP for state and local government entities through the issuance of GASB pronouncements, which OIT must comply with when preparing accounting transactions.

One specific responsibility of OIT's accounting staff is billing and collecting revenue from most of the Executive Branch departments for the IT services provided by OIT in accordance with Section 24-37.5-103, C.R.S. Another is that OIT must ensure that it appropriately records and reports this revenue in the appropriate accounting period and in accordance with the provisions of the Taxpayer's Bill of Rights (TABOR). TABOR limits the amount of revenue the State, as a TABOR district, can retain, spend or save. OIT must report all revenue collected in excess of the TABOR limit and include it in the overall State refund to taxpayers unless voters authorize retention of the excess amount.

Within the context of TABOR, a TABOR enterprise is a government-owned business that is authorized to issue its own revenue bonds, and receives under 10 percent of its annual revenue in grants from all Colorado state and local governments combined. TABOR enterprises are not subject to TABOR revenue limits. Revenue collected by OIT from TABOR enterprises within the State is nonexempt, meaning it counts as TABOR revenue because the enterprise did not count it as TABOR revenue when they received it. When OIT collects revenue from state entities that are not TABOR enterprises, that revenue is exempt revenue, meaning it does not count as TABOR revenue.

This is because the other non-TABOR enterprise already counted that revenue as TABOR revenue when those non-TABOR enterprises received it. Most of the revenue OIT receives is from non-TABOR enterprises, so during the fiscal year OIT records all revenue received to a TABOR exempt revenue account. However, OIT must account for revenue it receives from TABOR enterprises during the fiscal year. So at fiscal year end, OIT records one transaction to move any revenue received from TABOR enterprises during the fiscal year to a TABOR nonexempt revenue account (Year-End TABOR Revenue Reclassification). Examples of TABOR enterprises that OIT collects revenue from include the Colorado Department of Labor and Employment's Colorado Rural Workforce Consortium, and the Department of Transportation's Statewide Bridge and Tunnel Enterprise.

What was the purpose of our audit work and what work was performed?

The purpose of the audit work was to determine whether OIT had adequate internal controls in place, and complied with, the OSC's policies and procedures related to financial accounting and reporting processes and requirements, and applicable accounting standards during Fiscal Year 2025. Additionally we performed testing to determine whether OIT properly recorded and reported its revenue in accordance with the provisions of TABOR.

As part of our audit testing, we requested OIT's policies and procedures for its revenue accounting and reporting processes. We tested 26 of OIT's Fiscal Year 2025 revenue transactions in CORE to determine whether OIT recorded the transactions in the correct fiscal year and properly reviewed and approved these transactions in compliance with its own policies, state fiscal rules and statutes, and the OSC's Fiscal Procedures Manual (Manual), which include provisions of TABOR, when recording the revenue.

How were the results of the audit work measured?

We measured our audit results against the following:

- State Fiscal Rule 1-1 (6.5), Accounting Principles and Standards, requires that state departments “implement internal accounting and administrative controls that reasonably ensure that financial transactions are accurate, reliable, conform to the Fiscal Rules, and reflect the underlying realities of the accounting transaction (substance rather than form).” For example, internal accounting and administrative controls should include policies and procedures related to preparing and reviewing revenue transactions in CORE and steps for classifying TABOR revenue correctly in CORE as exempt or nonexempt.
- The OSC's Manual, Chapter 5, Section 5.3, Classifying Revenue for TABOR, states, “In TABOR reporting, there are two types of revenue – nonexempt and exempt. Nonexempt revenue is subject to spending limits imposed by Article X, Section 20 of the State Constitution. Exempt revenue is not subject to spending limits. Exempt revenue is determined in three ways:

by statute, by voter approval and by legislature or higher education governing board declaration of a TABOR enterprise.”

- GASB Codification Section 1600.106 provides guidance for recognizing revenues in the financial statements. Specifically, a government entity should recognize the revenue once it is both measurable and available. “Available” means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period.
- The OSC’s Manual, Chapter 1, Section 2.7, Recording Transactions in the Correct Fiscal Year, states that “On July 1, CORE starts a new fiscal year and the State operates in two fiscal years from July 1 through the close of [Accounting] Period 16...Therefore, it is critical that all transactions be reviewed to ensure they post to the appropriate FY [fiscal year], BFY [budget fiscal year], and [Accounting] Period.”
- OIT’s Standard Operating Procedure, IA.2 RE & ITI Document Creation Procedure, Section 5. Roles & Responsibilities Subsection B. Accounting Manager, AR Supervisor, or Controller, indicates that review and approval of revenue transactions is a responsibility for the roles of managers, supervisors, and controllers.
- The OSC’s Manual, Chapter 1, Section 3.3, State of Colorado Accounting Organization Objectives, states that one of the objectives of the State of Colorado reporting includes “maintaining accounting records in accordance with Generally Accepted Accounting Principles (GAAP) and in compliance with Governmental Accounting Standards Board (GASB) pronouncements.”
- The OSC has adopted the Standards for Internal Control in the Federal Government (Green Book), published by the U.S. Government Accountability Office (GAO), as the State’s standard for internal controls, which all state agencies must follow. Green Book, Paragraph OV2.14, Roles in an Internal Control System, states that management is responsible for designing an internal control system. This should include implementing controls over the preparation of external financial reporting to ensure the reporting is in accordance with professional standards and applicable laws and regulations.

What problems did the audit work identify?

Based on our audit work, we identified errors in 7 of 26 (27 percent) of OIT’s revenue transactions recorded in CORE for Fiscal Year 2025 that we tested, as follows:

- 1 of the 26 transactions we tested (4 percent), which totaled approximately \$733,000, incorrectly recorded Fiscal Year 2024 revenue in Fiscal Year 2025. As a result, OIT’s Fiscal Year 2024 revenue was understated, and Fiscal Year 2025 revenue was overstated by approximately \$733,000.

- 6 of the 26 OIT revenue transactions we tested (23 percent) did not comply with OIT's written revenue procedure that an accounting supervisor, manager, or controller must review and approve revenue transactions in CORE. Specifically, we determined that the individuals that approved these transactions in CORE were not an accounting supervisor, manager, or controller.

Additionally, OIT improperly recorded more than \$693,300 of Fiscal Year 2025 revenue in CORE as TABOR exempt rather than nonexempt revenue. OIT recorded exempt revenue received from the Colorado Healthcare Affordability and Sustainability Enterprise, the Colorado Rural Workforce Consortium and the Department of Regulatory Agencies' Health Insurance Affordability Enterprise, which are all TABOR enterprises. All of these entities are TABOR enterprises and OIT should have recorded this revenue as non-exempt. This error resulted in an overstatement of more than \$693,000 of Fiscal Year 2025 TABOR nonexempt revenue and an understatement of Fiscal Year 2025 TABOR exempt revenue in the same amount.

Why did these problems occur?

OIT lacked adequate internal controls over its revenue process during Fiscal Year 2025. Specifically, OIT's revenue procedures did not reflect the more complex accounting issues that OIT accounting staff will encounter in its day-to-day revenue transaction reviews. For instance, OIT's revenue training and written procedures do not provide detailed instructions for identifying the correct fiscal year of a revenue transaction, especially near fiscal year-end close. Additionally, OIT's written procedures contain a list of TABOR enterprises, but OIT's procedures are not sufficient to ensure the list is updated and complete at fiscal year end.

Also, OIT staff indicated—after we followed up with them—that they changed staff and supervisor roles and responsibilities for reviewing and approving revenue transactions. However, OIT did not update its revenue procedures to reflect the change and did not ensure that these transactions were appropriately reviewed and approved. Specifically, OIT stopped its practice of requiring supervisor and manager review and approval of revenue transactions in CORE, and now have assigned those responsibilities to non-supervisory staff; OIT now maintains a list of accounting staff that are not supervisors, managers, or controllers that alternate the responsibilities of submitting and approving revenue transactions. We found that the staff reviewing and approving these transactions are not supervisors, managers, or controllers, which does not comply with OIT's revenue procedures.

Why do these problems matter?

Without sufficient internal controls in place over OIT's revenue accounting, including nuances near fiscal year end and compliance with TABOR revenue classification, OIT's management cannot ensure that its accounting staff are providing timely, accurate, and complete financial information to the OSC and, ultimately, that the State's financial statements are accurate.

Recommendation 2025-001

The Governor's Office of Information and Technology (OIT) should improve its revenue process by:

- A. Updating and implementing its written revenue procedures to include the more complex accounting issues that OIT accounting staff will encounter when reviewing and approving day-to-day revenue transactions, including those made as part of fiscal year-end close and ensuring that entries are recorded in the correct fiscal year.
- B. Updating OIT's written procedures for its fiscal year-end Taxpayer's Bill of Rights (TABOR) revenue reclassification related to ensuring that the list of TABOR enterprises is complete.
- C. Updating its revenue procedures to correctly reflect any changes in staff and supervisor roles and responsibilities related to reviewing and approving revenue transactions. This should include ensuring that OIT staff and supervisor policies require appropriate reviews and approvals.

Response

Governor's Office of Information Technology

- A. Agree

Implementation Date: July 2026

Update Procedures & Training: We will revise our written revenue procedures and mandatory staff training to cover complex accounting issues, including detailed guidance for accurate fiscal year-end cutoff.

- B. Agree

Implementation Date: July 2026

Update Procedures & Training: We will revise our written revenue procedures and mandatory staff training to cover complex accounting issues, including detailed guidance ensuring the list of TABOR enterprises is current and complete for correct revenue classification.

- C. Agree

Implementation Date: July 2026

Review and Enforce Approval Process: We will review the approval process and correct the policy moving forward to allow for Accountant III's in accounting to approve transactions. This

will be accompanied with training on various scenarios that we run into. The policy will be corrected to allow Accountant III positions within accounting to approve transactions. This change will involve a review of the current approval process and will be complemented by training that covers various real-world scenarios encountered by the team.

Finding 2025-002

Nicus Software – IT Governance and Information Security

Government Auditing Standards allow for information that is considered sensitive in nature, such as detailed information related to information technology system security, to be issued through a separate “classified or limited use” report because of the potential damage that could be caused by the misuse of this information. We consider the specific technical details of this finding, along with the responses, to be sensitive in nature and not appropriate for public disclosure. Therefore, the details of the following finding and responses have been provided to OIT in a separate, confidential memorandum.

OIT’s Financial Services Office (FSO) is the business owner of the Nicus Software (Nicus) system. FSO primarily uses the Nicus system for financial planning, cost modeling, and IT billing preparation, which includes billing other state agencies and external customers for OIT’s IT services that it manages and provides to the other state agencies. Providing IT services to state agencies and receiving payment for those services makes up the majority of OIT’s operations and financial activity. FSO relies on a third-party vendor, or information technology service provider, to ensure the reliability and availability of the Nicus system.

What was the purpose of our audit work and what work was performed?

The purpose of the audit work was to determine whether OIT’s FSO had appropriate internal controls over the Nicus system during Fiscal Year 2025. Additionally the purpose was to determine whether OIT’s FSO had implemented our Fiscal Year 2024 audit recommendation.

In Fiscal Year 2024, we specifically recommended that the OIT’s FSO improve its IT governance for the Nicus system by:

- Implementing the recommendation as noted in Part A of the confidential finding.
- Implementing the recommendation as noted in Part B of the confidential finding.
- Implementing the recommendation as noted in Part C of the confidential finding.
- Implementing the recommendation as noted in Part D of the confidential finding.
- Implementing the recommendation as noted in Part E of the confidential finding.
- Implementing the recommendation as noted in Part F of the confidential finding.
- Implementing the recommendation as noted in Part G of the confidential finding.

OIT agreed to all of these recommendations and indicated at that time that it planned to implement Parts A, B, D, E, and F in Fiscal Year 2025 and Parts C and G in Fiscal Year 2026. As of our Fiscal Year 2025 audit, OIT indicated that it was still on track and in the process of implementing Parts C and G by December 2025; therefore, we focused our audit work on Parts A, B, D, E, and F.

We performed our audit work through inquiries of OIT and FSO management and staff, and reviews of various related documentation provided by OIT and FSO staff.

How were the results of the audit work measured?

We measured the results of our audit work against the following March 2022 Colorado Information Security Policies (Security Policies or CISPs), developed and published by OIT, that were in place and enforceable during Fiscal Year 2025.

The State has also adopted the GAO's Green Book as the standard internal control framework that must be followed by all state agencies, including OIT.

What problems did the audit work identify?

During our Fiscal Year 2025 audit, we found that OIT's FSO did not fully implement our prior audit recommendation related to the Nicus system. Specifically, we determined that OIT's FSO implemented Part A of the recommendation but did not fully implement the other parts.

Why did these problems occur?

We determined that OIT's FSO did not complete the necessary documentation for the Nicus system as of the end of the fiscal year. OIT indicated that it delayed completion of the documentation because the FSO continued to identify new requirements within the CISPs as the year went on, and OIT wanted to ensure the documentation included all identified requirements before they completed it.

Why do these problems matter?

It is important for OIT's FSO to have an effective system of internal controls in place for the Nicus system, including information security IT general controls, for OIT's FSO to be compliant with State-established standards.

Classification of Finding: **Material Weakness**

This finding applies to prior audit recommendations 2024-003B, 2024-003D, 2024-003E, and 2024-003F.

Recommendation 2025-002

The Governor's Office of Information Technology (OIT) and OIT's Financial Service Office (FSO) should improve its IT governance for the Nicus Software system by:

- A. Implementing recommendation Part A as noted in the confidential finding.
- B. Implementing recommendation Part B as noted in the confidential finding.
- C. Implementing recommendation Part C as noted in the confidential finding.
- D. Implementing recommendation Part D as noted in the confidential finding.

Response

Governor's Office of Information Technology

- A. Agree

Implementation Date: June 2026

The Governor's Office of Information Technology's Financial Services Office (FSO) agrees with this recommendation. FSO will create policies and procedure to remediate the finding by June 2026.

- B. Agree

Implementation Date: June 2026

The Governor's Office of Information Technology's Financial Services Office (FSO) agrees with this recommendation. FSO will work with the vendor to remediate the finding by June 2026.

- C. Agree

Implementation Date: January 2026

OIT agrees with the recommendation and believes they have taken the appropriate action to fully remediate this recommendation.

- D. Agree

Implementation Date: January 2026

OIT agrees with the recommendation and will work to fully remediate this by the end of January 2026.

Finding 2025-003

State Data Center Physical Access

Government Auditing Standards allow for information that is considered sensitive in nature, such as detailed information related to information technology system security, to be issued through a separate “classified or limited use” report because of the potential damage that could be caused by the misuse of this information. We consider the specific technical details of this finding, along with the responses, to be sensitive in nature and not appropriate for public disclosure. Therefore, the details of the following finding and responses have been provided to OIT in a separate, confidential memorandum.

OIT operates and manages the State’s Data Center, which houses all of the State’s physical server and mainframe technology used to support the many information technology systems that departments use. Data Center staff receive equipment, oversee the security of server racks and pods, and coordinate with state departments regarding storage and access needs. State systems connected to the Data Center include CORE.

What was the purpose of our audit work and what work was performed?

The purpose of our audit work was to determine whether OIT had implemented our Fiscal Year 2024 audit recommendation, which was a continuation of control deficiencies we first identified in our Fiscal Year 2017 audit.

OIT agreed with these recommendations and planned to implement them by May 2025.

We requested, obtained, and reviewed documentation provided by OIT and conducted a site visit to the Data Center to determine if parts of the confidential finding had been implemented.

How were the results of the audit work measured?

We measured the results of our audit work against OIT’s Security Policies and the Green Book, which the OSC has adopted as the State’s standard for internal controls.

What problems did the audit work identify?

Based on our Fiscal Year 2025 audit work, we determined that OIT did not fully implement our prior audit recommendations.

We also performed a physical walkthrough of the Data Center and did not note any exceptions, violations of CISPs, nor deviations from the policies or procedures.

Why did these problems occur?

According to the Data Center Director, because of the increase in operational demand, they did not have sufficient staffing and resources available during the fiscal year to fully implement the prior audit recommendations.

Why do these problems matter?

Not implementing critical audit recommendations could result in theft, infrastructure damage, and the loss of services, which would place the confidentiality, availability, and integrity of state systems and the associated data housed at the Data Center at risk.

Classification of Finding: **Significant Deficiency**

This finding applies to prior audit recommendations
2024-006A and 2024-006B.

Recommendation 2025-003

The Governor's Office of Information Technology (OIT) should prioritize Data Center staff duties to improve physical access IT general controls at the State's Data Center and comply with OIT policies by:

- A. Implementing recommendation Part A as noted in the confidential finding.
- B. Implementing recommendation Part B as noted in the confidential finding.

Response

Governor's Office of Information Technology

- A. Agree

Implementation Date: August 2025

OIT agrees with the recommendation and believes they have taken the appropriate action to fully remediate this recommendation.

- B. Agree

Implementation Date: February 2026

OIT agrees with the recommendation and will work to fully remediate this by the end of Feb 2026.

Finding 2025-004

Colorado Personnel and Payroll System – Information Security

Government Auditing Standards allow for information that is considered sensitive in nature, such as detailed information related to information technology system security, to be issued through a separate “classified or limited use” report because of the potential damage that could be caused by the misuse of this information. We consider the specific technical details of this finding, along with the responses, to be sensitive in nature and not appropriate for public disclosure. Therefore, the details of the following finding and responses have been provided to OIT in a separate, confidential memorandum.

The Colorado Personnel and Payroll System (CPPS or System) is the State’s integrated human resources and payroll management application. All three branches of State Government—Executive, Judicial, and Legislative—use CPPS to process employee payroll. OIT is responsible for maintaining and supporting CPPS and the Department of Personnel & Administration is the System’s business owner. CPPS ran on a state-supported mainframe before OIT transitioned the System to a third-party cloud solution in 2023.

During Fiscal Year 2025 OIT had statutory responsibility [Sections 24-37.5-101 through 127, C.R.S.] for developing, publishing, communicating, and enforcing the State’s CISPs. The CISPs, which were in place and enforceable during Fiscal Year 2025, include specific IT system configurations, among many other policies, that represent baseline security configurations for all State IT systems.

What was the purpose of our audit work and what work was performed?

The purpose of our Fiscal Year 2025 audit work was to determine whether OIT had implemented our prior audit recommendations.

We performed our audit work by conducting inquiries of OIT staff; reviewing documentation, including policies, procedures, and processes; and reviewing documentation related to our prior audit recommendations.

How were the results of the audit work measured?

We measured the results of our audit work against OIT standard operating procedures, OIT policies, and other guidance.

What problems did the audit work identify?

Based on our Fiscal Year 2025 audit, we determined that OIT did not fully implement our prior audit recommendations related to information security IT general controls for CPPS.

Why did these problems occur?

OIT does not have a sufficiently designed or implemented process to ensure the information security IT general controls for CPPS are designed, implemented, and operating effectively. During Fiscal Year 2025, OIT did implement a new process; however, it did not operate effectively.

Why do these problems matter?

When information security IT general controls are not designed, implemented, and operating effectively, management cannot ensure that their security expectations and the entity's operational objectives are being met, risks are responded to appropriately, and a strong system of internal control is established. This increases the risk of unauthorized access to State data, resources, and sensitive information processed and stored by CPPS.

Classification of Finding: **Significant Deficiency**

This finding applies to prior audit recommendations
2024-007B and 2024-007C.

Recommendation 2025-004

The Governor's Office of Information Technology (OIT) should improve IT controls over its processes related to the Colorado Personnel and Payroll System (CPPS) by:

- A. Implementing recommendation Part A as noted in the confidential finding.
- B. Implementing recommendation Part B as noted in the confidential finding.
- C. Implementing recommendation Part C as noted in the confidential finding.

Response

Governor's Office of Information Technology

- A. Agree

Implementation Date: January 2026

OIT will implement the recommendation as noted in the confidential version of this recommendation.

- B. Agree

Implementation Date: January 2026

OIT will implement the recommendation as noted in the confidential version of this recommendation.

C. Agree

Implementation Date: June 2026

OIT will implement the recommendation as noted in the confidential version of this recommendation.

Cybersecurity Resiliency – Governor’s Office of Information Technology – Public Report

During Fiscal Year 2025, the Office of the State Auditor (OSA) conducted the Cybersecurity Resiliency—Public Report (January 2026) IT performance audit. Finding 2025-005 resulted from problems identified during the IT performance audit and those problems were also utilized to determine the dispositions of prior audit Recommendation 2024-008.

Finding 2025-005 IT Governance

Government Auditing Standards allow for information that is considered sensitive in nature, such as detailed information related to information technology system security, to be issued through a separate “classified or limited use” report because of the potential damage that could be caused by the misuse of this information. We consider the specific technical details of this finding, along with the responses and addenda, to be sensitive in nature and not appropriate for public disclosure. Therefore, the details of the following finding, responses, and addenda have been provided to OIT in a separate, confidential memorandum.

Overall, IT governance is a structured framework that provides clear roles and responsibilities, streamlines communication, and defines the processes necessary for managing an organization’s IT resources. It ensures that IT investments align with business objectives, mitigate risks, and deliver value to the organization. Essentially, IT governance serves as a bridge between an organization’s business goals and its IT infrastructure, and provides the people, processes, and technology to ensure an organization’s IT supports the organization’s strategies and objectives.

OIT Structure

The Chief Information Officer (CIO) is the state executive who leads the Governor’s Office of Information Technology (OIT) and is ultimately responsible for the security of state systems and information [Section 24-37.5-106, C.R.S.]. As of July 1, 2008, Colorado State law required the consolidation of much of the state’s IT resources, personnel, and equipment under OIT. This consolidation effort included the IT personnel and equipment previously residing within most executive branch departments, excluding the State’s institutions of higher education.

The Chief Information Security Officer (CISO) within OIT reports to the CIO and serves as the point of contact for all information security matters in the State of Colorado, informing the CIO and executive agency leadership of security risks and impacts of policy and management decisions on IT-related initiatives [Section 24-37.5-403, C.R.S.]. The CISO leads OIT's Information Security Office (ISO), which includes offices for Security Operations, Security Architecture, and Security Risk & Compliance. The ISO is responsible for developing and maintaining state security policies, including the Colorado Information Security Policies (CISPs), and providing leadership for state security initiatives. In addition, the ISO is also responsible for monitoring and tracking OIT's progress toward remediating audit recommendations, and OIT management has assigned this process to the ISO's Security Risk & Compliance Team (Team). The Team tracks audit recommendations and obtains implementation statuses and documentation from OIT's various divisions to support OIT's dispositions, and provides them to the external auditors.

Information Security Policies, Standards, Procedures, and Guidelines

Policies, such as the CISPs, serve as high-level requirements that outline an organization's overall approach and stance on specific risks and controls, defining the **“what”** and **“why”** behind actions and decisions, while establishing management's expectations and guiding principles. An organization's information security policy is a key component to effective IT governance and risk management. When properly established and enforced, an information security policy helps to create a secure framework that protects the organization's information, resources, and reputation.

In addition, standards establish the minimum-security requirements necessary to effectively protect data and address potential risks and vulnerabilities, while ensuring that systems, processes, and technologies align with industry-leading standards and regulatory expectations. By defining and enforcing these security expectations, standards enable organizations to comply with legal frameworks and proactively mitigate security risks and potential threats.

Lastly, in addition to policies and standards, well-defined and enforced procedures and guidelines are essential for creating a structured and reliable security framework to safeguard sensitive data and information. Procedures and guidelines provide comprehensive, step-by-step instructions that guide staff in performing specific tasks or responding to security scenarios, ensuring tasks are completed consistently and correctly across the organization. Where, as previously described, policies establish the **“what”** and **“why,”** procedures establish the **“how”** of implementing the policies, translating high-level requirements and expectations into actionable steps that empower employees to effectively manage security processes and maintain operational integrity.

Together, policies, standards, procedures, and guidelines form the foundation of effective governance and risk management, and support a comprehensive and resilient information security strategy, ensuring the confidentiality, integrity, and availability of information and systems while supporting the organization's overall mission and operational goals.

Roles and Responsibilities

Agencies should establish and assign an individual as a primary point of contact for each system at the agency, to fill a key role in the implementation and management of security for the system. OIT, through its December 2024 Colorado Information Security Policies Glossary (CISP Glossary), states that the agency is the data steward and has the authority to authorize or deny access to the data, and is responsible for the accuracy, integrity, and timeliness of the data. OIT provides IT services to the consolidated agencies, in the role of technology provider. The IT roles and responsibilities of the agencies and OIT are outlined within the CISPs, which were most recently released in December 2024, and were enforceable as of July 1, 2025.

At the end of our audit, we became aware that OIT issued updated CISPs, effective November 2025 and enforceable July 2026. OIT consolidated the 16 December 2024 CISPs down to four (4) CISPs that make up the November 2025 CISPs. The November 2025 CISPs were not effective during this audit and therefore were not included with our audit procedures performed during this audit; however, OIT appears to have removed even more specificity, and in turn, may be providing less direction to the consolidated agencies that rely on OIT, as the State's centralized Technology Provider, to provide this direction.

What was the purpose of the audit work and what audit work was performed?

The purpose of the audit work was to determine whether OIT implemented the OSA's May 2023 audit report recommendations related to IT Governance. At the time of the May 2023 audit, OIT disagreed with Part A and did not plan to implement it, but either fully or partially agreed with Parts B–H.

OIT's prior audit recommendations related to IT Governance from our May 2023 audit are listed, as follows:

- B. Formalizing an approach and strategy to prioritize information systems across all consolidated agencies. This prioritization should be based upon the processes and services that are most critical to the State's mission and objectives. As such, coordination and involvement of leadership at the State and Agency levels should be a key component of this prioritization process. Once completed, OIT should utilize the list to prioritize activities and initiatives, such as conducting risk assessments, developing system security plans, and testing disaster recovery/incident response plans.
- C. Formalizing standard operating procedures for the release of new or updated security policies, including the communication and education of all impacted parties. These procedures should include proactive communications to notify users of upcoming changes, multiple forms of communications (including, but not limited to, emails, posts, presentations, and face-to-face), and posting of updated communications to ensure users retain information. In addition, OIT

should consider an implementation period for when new or updated security policies are communicated and issued, prior to the effective date.

- D. Setting, documenting, and communicating a clear and consistent definition for the role of Business Owner throughout the State’s information security programs, policies, and plans. In addition, the definition should differentiate between enterprise-level, agency-level, and system-level ownership when referring to the roles and responsibilities of a Business Owner.
- E. Implementing Recommendation Parts A and B within the confidential Asset Management finding (May 2023 audit report), then working with agencies to identify Business Owners for all applications managed by OIT and ensuring these roles are consistently defined in system security plans and system inventories.
- F. Formalizing a process or approach for defining the security requirements, decisions, and responsibilities of Business Owners, especially those outlined in the Colorado Information Security Policies released in March 2022. Once a process or approach is established, formalizing a training program for all Business Owners that outlines their roles and responsibilities.
- G. Establishing minimum security requirements for key security activities, including but limited to, audit logging, session time outs, user account reviews, data backup frequency, and security training. These minimum-security requirements would act as a baseline, and Business Owners could adopt more stringent security requirements to meet management’s expectations and risk tolerances.
- H. Continuing its effort to review its Technical Standards and establishing a process to have these standards reviewed by appropriate personnel, at minimum, on an annual basis.

To conduct our audit work, we obtained and reviewed supporting documentation provided by OIT management and staff for the parts of the recommendations that OIT had:

- Either “agreed” or “partially agreed” to implement in the May 2023 Audit Report; and
- Indicated it had either “implemented” or “partially implemented” by June 2025, during our current audit.

What problems did the audit work identify and how were the results measured?

We found that OIT, overall, only **partially implemented** the IT Governance recommendations from the May 2023 audit. Specifically, we determined the audited dispositions noted below, with additional explanations for each area.

- Recommendation Part B: **Partially Implemented**

In OIT's May 2023 audit recommendation response, management partially agreed with Part B, stating that it was transitioning from three levels to four tiered levels of system categorizations (Tiers 1–4) that bases the categorization on how important the system's availability is to the agency's mission. During this audit, OIT reported to us that this recommendation was implemented by June 30, 2025. However, we determined based on our audit work that OIT had only **partially implemented** this recommendation.

During this audit, OIT established a tiered approach, based on the availability of the system, as defined by the agency. Specifically, the Tiers are defined as follows:

- Tier 1—If the application is unavailable, it would create a risk to human life.
- Tier 2—If the application is unavailable for hours, it would create a significant risk for the agency's performance of its mission.
- Tier 3—If the application is unavailable for days, it would create a significant risk for the agency's performance of its mission.
- Tier 4—If the application is unavailable for extended periods of time, even though this is not the intention, it would not create a significant risk for the agency's performance of its mission.

However, we found the following problems with OIT's effort to prioritize information systems across all consolidated agencies:

- OIT did not provide sufficient documentation to demonstrate that it coordinated with and involved the agencies, formally referred to in OIT's March 2022 CISPs as "Business Owners," in the prioritization of their systems to meet the new tiered approach. Although OIT provided a meeting agenda for the OIT Customer User Group—a group created by OIT to include agency representatives and OIT staff—dated June 13, 2024, the meeting agenda failed to include the attendees or any notes taken during the 15 minutes of the meeting dedicated to discussing the tiered approach.
- OIT did not provide documentation that it conducted additional prioritization procedures within each tier, and in coordination with agency staff, to provide essential direction to OIT and agency staff responsible for conducting security risk assessments, developing system security plans, and testing system recovery efforts when a major incident or disaster occurs, or when systems need security updates.

We measured the results of our audit work against the following specific criteria:

- NIST, SP 800-53, Rev 5, states the following:

- CP-2(8), organizations should identify critical system assets so that additional controls can be employed (beyond the controls routinely implemented) to help ensure that organizational mission and business functions can continue to be conducted during contingency operations. The identification of critical information assets also facilitates the prioritization of organizational resources.
 - RA-2(1), organizations should conduct an impact-level prioritization of organizational systems to obtain additional granularity on system impact levels.
 - RA-9, organizations should identify critical system components and functions by performing a criticality analysis for information systems at organization-defined decision points in the system development life cycle.
- NIST, SP 800-37, Rev 2, Task P-10, states that the organizations—OIT and the agencies, in this case—define the scope of the assets to be considered for protection. The assets that require protection should be identified based on OIT’s and the agencies’ concerns and the contexts in which the assets are used. This includes the missions or business functions of the agencies, the other systems that interact with the system, and those whose assets are utilized by the mission or business functions or by the system.
 - Green Book states the following:
 - Attribute 3.09 states that that management should develop and maintain documentation of its internal control system.
 - Attributes 3.10 and 3.12 state that effective documentation of an entity’s internal control system is a means to communicate knowledge to external parties, such as external auditors, and to ensure internal controls are designed, implemented, and operating effectively.
 - Attribute 7.06 states that management should estimate the significance of risk by considering the magnitude of impact, likelihood of occurrence, and nature of the risk.
 - Attributes 15.03 and 15.04 state that management should communicate quality information externally so that external parties can help the entity achieve its objectives and address related risks, which is necessary for the effective operation of internal controls.
- Recommendation Part C: **Partially Implemented**

During this audit, OIT reported to us that this recommendation was implemented by June 30, 2025. However, we determined based on our audit work that OIT had only **partially implemented** this recommendation.

OIT drafted a standard operating procedure (SOP), Communicating New or Updated Office of Information Security (ISO) Policies, Standards and Forms, stating the SOP's purpose was to create "a uniform process for communicating new and/or updated policies and standards promulgated" by the CISO and ISO. The SOP, which was last updated on June 30, 2025, includes various methods for how the CISO and the ISO will communicate updates of policies, standards, and forms, both internally and externally.

However, we found the following problems with the SOP:

- The SOP did not contain an effective date for when it was implemented or any evidence that it had been reviewed and approved by someone at a management level to ensure it met management's expectations.
- The SOP does not formalize the distinction between, or define, the "effective date" versus the "enforcement date," which are two different dates that OIT included, for the first time, within the December 2024 CISP updates. We were also unable to find the distinction between the meaning of these two dates formalized within any of the December 2024 CISPs. Further, the SOP notes that "Absent extenuating circumstances, the effective date of the new or updated policy or standard is timed to coincide with the weekly OIT Employee Bulletin. This allows for timely communication using existing channels for sharing information with OIT employees." With this statement, one might interpret it to mean that the CISPs and OIT standards are "effective" on a weekly basis, when these communications occur, rather than, or regardless of, any "enforcement" dates noted in them, which may be confusing to OIT staff.
- The SOP contained outdated terminology and information. For example, we found that:
 - One non-consolidated agency contact listed in the SOP had been retired for more than a year prior to the last SOP review date of June 30, 2025.
 - Even though OIT has established an annual review, through the Using ServiceHub Knowledge for OIT's Knowledge Management System policy, for all OIT knowledge documents, such as SOPs, it referenced other documentation from Fiscal Year 2021 related to the CISP review process with a date over four years old, which may indicate that the SOP had not been reviewed in accordance with management's expectations.
 - Although the CISPs prior to the March 2022 CISPs included a definition of the purpose of the CISPs as providing minimum security requirements for "low" or "moderate" protected data, these specific distinctions were removed from the March 2022 CISPs and also were not included in the December 2024 CISPs.

OIT stated, based on our follow-up inquiries related to the problems we noted, that the SOP was being updated and would be completed by October 2025.

OIT also provided a policy update schedule that outlines OIT's "activities that are needed to successfully deliver policies on an annual basis." Each tab of the spreadsheet establishes the "activities" and the associated timelines, between January and December each year, including when policies are enforceable and when they are retired. We noted that one specific "activity" listed for the policy enforcement tab was to "Track compliance to policies on a monthly basis." However, it was unclear who within the ISO is responsible for this compliance tracking. Further, another "activity" listed was to "Work with Exec staff on appropriate sanctions for continued non-compliance." Again, we were unclear whether sanctions would apply only to OIT staff's noncompliance or if it also included consolidated agencies' staff noncompliance.

In addition, when we reviewed the December 2024 CISPs, each policy contained the same information in regards to the agency being "responsible for contracting for security and compliance and that there is a validation of compliance." However, C.R.S., 24-37.5-403(c) and (d) establish that the CISO is responsible for ensuring public agencies comply with security policies and they can also direct information security audits and assessments. Although it seems that OIT may be attempting to transfer its statutory responsibility to direct information security audits and assessments to the agencies through policy, OIT did not respond to our direct question of whether the CISO was transferring this responsibility. While OIT provided documentation that the CISO's ISO staff had conducted a limited number of risk assessments on agency contractors, OIT did not provide us any documentation that the ISO staff had conducted any information security audits and assessments at any of the consolidated agency, to ensure the agency was in compliance with the agency specific December 2024 CISP requirements. Further, OIT did not clarify its position to us on the statutory responsibility and provided no further explanation about whether the CISP security and compliance requirement, and the statutory requirement were directly related. Lastly, OIT did not provide any procedural documentation as to how OIT will ensure the agencies are complying with the CISP contracted security compliance validation requirement and that OIT is aware of any noncompliance from these validations.

OIT's only response to our inquiries, related to this recommendation and the documentation they provided, was to say that it had removed the "Track compliance to policies on a monthly basis activity" from the policy update schedule, but did not provide a revised policy update schedule to demonstrate that it removed this "activity."

We measured the results of our audit work against the following specific criteria:

- Sections 24.37.5.403(c) and (d), C.R.S., state that the CISO shall ensure compliance with information security policies, standards, and guidelines in the information security plans developed by public agencies—in this case the Enterprise Cyber Security Plan prepared by OIT's ISO for the consolidated agencies—pursuant to Section 24-37.5-404, C.R.S., in addition to, directing information security audits and assessments in public agencies in order to ensure program compliance and adjustments.

- CISP-017, IT Security Planning, Section 5.5, states that the agency is responsible for contracting for security and compliance and that there is a validation of compliance.
- POL-OIT: Using ServiceHub Knowledge for OIT's Knowledge Management System states that to ensure that knowledge content is complete, accurate, and relevant, the following practices are enforced:
 - All articles, or documents, have a "Valid to Date" that is set to 12 months by default. As a result, all articles will be reviewed, at least, on an annual basis. The timeframe for review can be shortened, but cannot exceed 12 months.
- Green Book states the following:
 - Attribute 3.09 states that that management should develop and maintain documentation of its internal control system.
 - Attributes 3.10 and 3.12 state that effective documentation of an entity's internal control system is a means to communicate knowledge to external parties, such as external auditors, and to ensure internal controls are designed, implemented, and operating effectively.
 - Attribute 7.06 states that management should estimate the significance of risk by considering the magnitude of impact, likelihood of occurrence, and nature of the risk.
 - Attribute 10.02 states that management designs control activities, such as procedures, in response to the entity's objectives and risks to achieve an effective internal control system. In addition, procedures aid the entity in achieving its objectives, fulfill defined responsibilities, and address identified risk responses.
 - Attribute 10.03 states that management divides or segregates key duties and responsibilities so that no one individual controls all key aspects of a process.
 - Attributes 15.03 and 15.04 state that management should communicate quality information externally so that external parties can help the entity achieve its objectives and address related risks, which is necessary for the effective operation of internal controls.
 - Component OV2.15 states that external auditors are not considered a part of an entity's internal control system, rather the responsibility resides with the entity's management.
- Recommendation Part D: **Partially Implemented**

During this audit, OIT reported to us that this recommendation was implemented by June 30, 2025. However, we determined based on our audit work that OIT had only **partially implemented** this recommendation.

We found the following problems with the documentation and responses OIT provided to support its implemented disposition:

- OIT did not provide sufficient documentation to demonstrate that it implemented the part of the recommendation stating, “Setting, documenting, and communicating a clear and consistent definition for the role of Business Owner throughout the State’s information security programs, policies, and plans.” While OIT published updated CISPs in December 2024 that replaced the term “Business Owner” with “Agency,” OIT did not provide documentation that definitions had been updated and/or clarified within the information security programs or plans. OIT indicated that it updated its “communication plans and associated materials,” but our request for these documents was not fulfilled. Additionally, OIT provided a communication stating that agency product directors were involved in reviewing the draft CISPs, prior to the December 2024 release, but the communication OIT provided to us was only a partial screenshot, which did not provide information such as the sender, the date sent, and details of who the agency product directors are and the role they played in the clarification of the business owner role change to the consolidated agencies.
- OIT included inconsistent or outdated terminology within its CISP Glossary, which defines terms used in the December 2024 CISPs. Within the December 2024 CISPs, OIT included a definitions section, in which OIT states, with exception of any unique definitions included in each CISP, the reader should refer to the CISP Glossary. Specifically, and as it relates to the CISP Glossary, we found the following:
 - Agency or Agencies—OIT included these terms, and in defining them, referred to the statutory definition of “public agencies” [C.R.S., 24-37.5-102(26)], which is the same definition OIT includes in the Scope/Organizations Affected section in each December 2024 CISP. Therefore, OIT had not provided a clear definition of Agency or Agencies to describe their IT roles, responsibilities, or any other IT related information that would ensure a reader, such as IT staff within the consolidated agencies, would understand the “who, what, and why,” of an Agency or Agencies role(s) in relation to the CISPs and IT in the State.
 - Technology Provider—OIT did not include nor define this term in the CISP Glossary that replaced “IT Service Provider” in the December 2024 CISPs.
 - Business Owner and IT Service Provider—Although both terms were included and defined in the 2024 Glossary, neither were found within the December 2024 CISPs, as OIT replaced Business Owner with Agency and IT Service Provider with “Technology Provider.”
 - Technical Owner was included with an OIT explanation for how it addressed this recommendation, but this term was not defined in the CISP Glossary.

Based on our inquiries, OIT updated the CISP Glossary in June 2025 to revise the definitions of Agency, removed Business Owner, and also revised IT Service Provider, as well as by adding Technology Provider. However, these updates occurred 6 months after the December 2024 CISPs were published and effective and after we inquired about them. OIT stated that the use of Technical Owner in its responses to our inquiries was used in error, is not a current term, and should not be defined in the CISP Glossary.

- OIT did not respond to our questions nor provide documentation to demonstrate how it implemented the part of the recommendation stating, “In addition, the definition should differentiate between enterprise-level, agency-level, and system level ownership when referring to the roles and responsibilities of a business owner.”

We measured the results of our audit work against the following specific criteria:

- Green Book states the following:
 - Attribute 3.06 states that in order to achieve the entity’s objectives, management should assign responsibility and delegate authority to key roles throughout the entity. A key role is a position in the organizational structure that is assigned an overall responsibility of the entity.
 - Attribute 3.09 states that management should develop and maintain documentation of its internal control system.
 - Attributes 3.10 and 3.12 states that effective documentation of an entity’s internal control system is a means to communicate knowledge to external parties, such as external auditors, and to ensure internal controls are designed, implemented, and operating effectively.
 - Attribute 14.03 states that management should communicate quality information down and across reporting lines to enable personnel to perform key roles in achieving objectives, addressing risks, and supporting the internal control system.
 - Attributes 15.03 and 15.04 state that management should communicate quality information externally so that external parties can help the entity achieve its objectives and address related risks, which is necessary for the effective operation of internal controls.
 - Component OV2.15 states that external auditors are not considered a part of an entity’s internal control system, rather the responsibility resides with the entity’s management.

- Recommendation Part E: **Partially Implemented**

During this audit, OIT reported to us that this recommendation was implemented by June 30, 2025. However, we determined based on our audit work that OIT had only **partially implemented** this recommendation.

We determined that OIT implemented the May 2023 audit’s confidential Asset Management Recommendation Parts A and B, referenced in this Recommendation Part E. As to the second part of the recommendation—“working with agencies to identify Business Owners for all applications management by OIT and ensuring these roles are consistently defined in system security plans and system inventories”—OIT did not provide sufficient documentation to support that it implemented the recommendation. More specifically, we found the following:

- Although OIT’s Senior IT Director stated that OIT had worked with the agencies to “emphasize the importance of having Ownership information up-to-date in ServiceHub,” they continued to use the term, Business Owner in their response, even though OIT had updated Business Owner with Agency in its December 2024 CISPs.
- OIT only provided documentation of business applications for one consolidated agency and itself, but not for the remainder of the consolidated agencies. Also, when reviewing the documentation, we noted that the documentation also continued to use the term Business Owner.
- OIT did not provide documentation that it had ensured these roles were consistently defined in system security plans.

We measured the results of our audit work against the following specific criteria:

- NIST, CSF 2.0, GV.RR, states that an organization should establish and communicate the cybersecurity roles, responsibilities, and authorities to foster accountability, performance assessment, and continuous improvement.
- COBIT Framework 2019, Governance and Management Objectives, APO01.07, states that organizations—in this case, OIT and agencies— should define and maintain responsibilities for ownership of information (data) and information systems; and create and maintain an inventory of information (systems and data) that includes a listing of owners, custodians and classifications.
- Green Book states the following:
 - Attribute 3.09 states that management should develop and maintain documentation of its internal control system.
 - Attributes 3.10 and 3.12 state that effective documentation of an entity’s internal control system is a means to communicate knowledge to external parties, such as external

auditors, and to ensure internal controls are designed, implemented, and operating effectively.

- Attribute 14.03 states that management should communicate quality information down and across reporting lines to enable personnel to perform key roles in achieving objectives, addressing risks, and supporting the internal control system.
- Attributes 15.03 and 15.04 state that management should communicate quality information externally so that external parties can help the entity achieve its objectives and address related risks, which is necessary for the effective operation of internal controls.

- Recommendation Part F: **Not Implemented**

During this audit, OIT reported to us that this recommendation was implemented by June 30, 2025. However, we determined based on our audit work that OIT had **not implemented** this recommendation.

Overall, OIT's responses to this recommendation, starting with its May 2023 audit response to those obtained during our current audit, have been unclear as to how OIT will address the risk related to agencies not receiving necessary training to understand and articulate the security requirements that they are responsible for and for which OIT, as the consolidated agencies' Technology Provider, may need to implement for any given agency owned system. For example, according to CISP-017, Section 6.2, System Security Plans (SSPs or plan), "The Agency owns the plan;" however, OIT indicated that security responsibilities are solely assigned to the ISO staff. Therefore, the SSP requirement that the agencies own the plans, but only ISO staff are assigned security responsibilities and obtain security requirements training, despite there being numerous security responsibilities delegated to the agencies in the CISPs, is inconsistent with OIT stating in its June 30, 2025, response that the risk no longer exists, and especially when state statute requires the CISO to ensure compliance with information security policies.

We measured the results of our audit work against the following specific criteria:

- Green Book states the following:
 - Attribute 3.09 states that that management should develop and maintain documentation of its internal control system.
 - Attributes 3.10 and 3.12 states that effective documentation of an entity's internal control system is a means to communicate knowledge to external parties, such as external auditors, and to ensure internal controls are designed, implemented, and operating effectively.

- Recommendation Parts G and H: **Partially Implemented**

During this audit, OIT reported to us that these recommendations were implemented by June 30, 2025. However, we determined based on our audit work that OIT had **partially implemented** these recommendations.

OIT began drafting and/or updating its Technical Standards, which they stated would define minimum security requirements, instead of including these requirements in the CISPs, as was the case in past versions of the CISPs, prior to March 2022. However, despite OIT indicating that this recommendation has been implemented, not all Technical Standards OIT reported as updated were published in ServiceHub and on OIT's website by June 30, 2025.

We also reviewed OIT's website on two different dates, July 9 and July 15, 2025, and noted that six CISO-specific Technical Standards were noted as "expired." We inquired with OIT regarding the status of these six Technical Standards, as it was unclear whether "expired" meant that the Technical Standard was in the process of being reviewed, but OIT did not directly address our request for clarification on these. We then noted on July 29, 2025, that OIT's website stated these six were "retired." Further, OIT provided a "CISO Technical Standard" tracking spreadsheet that included seven new Technical Standards, but these were not posted to OIT's website as of July 29, 2025. We also encountered problems with OIT providing documents that appeared to be new Technical Standards, which were also listed on its tracking spreadsheet, as they were similar in nature to those that OIT had "retired" after our initial inquiries. However, OIT did not respond to our follow-up questions to clarify whether the documents were, in fact, current Technical Standards.

Additionally, we noted during our review of the Technical Standards documents that OIT provided, and those that appeared to be Technical Standards from the document title, that minimum security requirements were not included in certain Technical Standards. In those instances, OIT reported that the requirements would be included in separate "operating standards," but OIT did not provide documentation to verify those statements for all instances we inquired about, and OIT did not communicate to us which Technical Standards would include the minimum security requirements for session time outs and backup frequencies.

OIT also provided updated Technical Standards, in some instances, that did not identify the Technical Standard's owner or author and a management level review and approval, an effective date, and revision history. In other instances, OIT did not provide complete and accurate Technical Standards and, instead, either did not provide an updated Technical Standard to address our questions or stated they were still in the process of updating the Technical Standard. At that time, OIT also reported that the Technical Standards in question would be updated and posted to OIT's website by September 2025, rather than by June 30, 2025, which was OIT's planned implementation date.

OIT established the Standard Operating Procedure for Creating, Updating, and Implementing Standards (SOP) that was formalized to "provide a uniform process for creating, reviewing and approving, updating, and implementing, and enforcing technical standards." Specifically, the

SOP establishes an annual review process; however, the SOP is not clear on what the “annual” review date is based on and whether there is a minimum time between reviews, if, for example, there are no significant changes prior to the next, annual review. Further, we were unable to determine who owned or authored the SOP and who at a management level reviewed and approved it, as well as an effective date and revision history.

We measured the results of our audit work against the following specific criteria:

- OIT’s SOP for Creating, Updating, and Implementing Standards indicates, in the process for new Technical Standards—specifically steps 11a and 11b—that the Architecture Review Board (ARB) members review and determine if the standard is approved and, if so, the requester will upload the standard into ServiceHub and the ARB Chair will be the final approver of the standard. Then, OIT’s Communication Office will add the standard to the Technical Standards and Policies page on OIT’s public website.

Further, this SOP defines that a technical standard should include detailed specifications that contain measurable, mandatory requirements to be applied to an information technology process, system, or action. OIT develops technical standards to ensure consistency and reliability of methods and services used by OIT and state agencies.

- Green Book states the following:
 - Attribute 3.09 states that management should develop and maintain documentation of its internal control system.
 - Attributes 3.10 and 3.12 state that effective documentation of an entity’s internal control system is a means to communicate knowledge to external parties, such as external auditors, and to ensure internal controls are designed, implemented, and operating effectively.
 - Attribute 16.04 states that management should monitor the internal control system through ongoing monitoring.
 - Attribute 17.06 states that management completes and documents corrective actions to remediate internal control deficiencies on a timely basis.

Why did these problems occur?

Overall, we found that OIT’s implementation of our IT Governance recommendations was either still in process at the time of our audit or that OIT considered the recommendations to be implemented, despite being unable to provide sufficient documentation to demonstrate it had, in fact, implemented the recommendations related to improving its IT governance controls for the consolidated agency systems it manages.

In addition, the problems we noted point to OIT lacking an effective system of internal control and raises the risk of OIT providing inaccurate and incomplete information, both internally and externally. The design and implementation of OIT's controls, including the tracking, monitoring and providing of documentation that supports implementation of its audit recommendations, should be clear of unnecessary or inaccurate information. Further, external auditors should not act as part of an entity's system of internal control.

Lastly, OIT did not effectively communicate to or train staff regarding the importance of utilizing updated, or current, terminology consistently in all forms of communication and within documentation, to reduce any confusion, when they are interacting with both internal and external parties.

Why do these problems matter?

Many of the problems identified relate to practices that form the foundation of an organization's IT security program, including the prioritization of agency information systems; setting of policies standards, and procedures; defining roles and responsibilities; and effective communications. For instance, without prioritization of information systems, OIT cannot ensure it effectively utilizes its time and resources across all of its initiatives. In turn, this may impact the life and safety of Colorado citizens. Examples of this would be a large-scale outage where multiple mission critical systems need to be restored. Without agreed-upon prioritization, all agencies might indicate that their information systems are most critical and expect, or demand, services to be restored first. Another example would be a situation where an update or patch needs to be implemented immediately to all systems. Even activities such as developing system security plans or conducting system risk assessments may continue to be a struggle for OIT to accomplish without proper system prioritization.

Since perceptions and understanding of security vary, these activities provide expectations and guidelines to those responsible for implementing and managing security to ensure consistency throughout OIT and the State. Without these aspects of governance and oversight, IT security may be erratically applied across organizations and systems. As a result, overall security is reduced as there may be confusion about who is responsible for security-related controls and oversight when you have undocumented agreed-upon responsibilities shared across OIT, agencies, and third-party service providers.

Also, without proper monitoring controls, management may not be able to ensure that audit recommendations are addressed and resolved in a timely manner. In addition, without controls that are established and communicated to ensure competencies are defined, delegations are documented, and duties are segregated, staff roles may not be clearly understood. Ultimately, the lack of security controls increases the risk to the confidentiality, integrity, and availability of the impacted systems and their data, and may prevent organizations from properly managing and mitigating the risks associated with cyber threats.

Classification of Finding: **Material Weakness**

This finding applies to prior audit recommendations 2024-008B, 2024-008C, 2024-008D, 2024-008E, 2024-008F, 2024-008G, and 2024-008H.

Recommendation 2025-005

The Governor’s Office of Information Technology (OIT) should improve IT governance, including its overall system of internal controls, by:

- A. Ensuring its audit recommendation tracking and monitoring process is effective so that OIT implements audit recommendations in a timely manner. This process should include OIT staff providing complete and accurate documentation.
- B. Conducting additional prioritization procedures within each tier, in coordination with consolidated agencies, that results in providing essential direction to OIT and agency staff responsible for conducting security risk assessments and the development of system security plans and system recovery efforts when a major incident or disaster occurs, or when systems need security updates. Once completed and ongoing, OIT should maintain documentation of its related processes.
- C. Updating the Communicating New or Updated Office of Information Security Policies, Standards, and Forms standard operating procedure to clarify its expectations related to effective dates; management approvals; distinguishing the difference between “effective date” and “enforcement date,” as it relates to the dates included in OIT’s Colorado Information Security Policies (CISPs); and removing outdated information and terminology.
- D. Determining whether the CISP requirement for agencies being “responsible for contracting for security and compliance and that there is a validation of compliance” is in compliance with the CISO’s statutory requirement [Sections 24.37.5.403(c) and (d), C.R.S.] to ensure public agencies comply with security policies through direct information security audits and assessments. Based on this determination, updating the CISPs accordingly, and formalizing related processes to conduct the audits and assessments to adhere to Colorado Revised Statutes and the updated CISPs.
- E. Finalizing processes to ensure its setting, documenting, and communicating a clear and consistent definition for the role of Agency throughout the State’s information security programs, policies, and plans. This should also include differentiating between enterprise-level, agency-level, and system-level ownership when referring to the roles and responsibilities of an agency and ensuring these roles are consistently defined in security programs and system security plans. Once these steps are complete, OIT should maintain supporting documentation of this process and its results.

- F. Ensuring the CISP's Glossary includes accurate and up-to-date information.
- G. Ensuring that OIT staff are trained on and utilize current CISP terminology, which will aid in establishing consistency and reducing confusion in all forms of communication and within documentation, when they are interacting with both internal and external parties. This training should occur when significant terminology changes are made to future versions of the CISP's.
- H. Maintaining documentation to support that OIT worked with agencies to identify agency ownership for all applications managed by OIT and ensuring that these roles are consistently defined in system security plans and system inventories.
- I. Updating the Standard Operating Procedure for Creating, Updating, and Implementing Standards (SOP) to ensure OIT's Technical Standards that are posted to its public website include an owner or author and a management level review and approval, an effective date, revision history, and a standard numbering sequence. In addition, updating the SOP's annual review process to clarify what the annual review date is based on and whether there is a minimum time between reviews.
- J. Ensuring management's expectations are implemented by documenting minimum security standards within the Technical Standards and ensuring that the Technical Standards are published appropriately and in a timely manner once they are documented, reviewed, and approved in accordance with the SOP noted in Recommendation Part I.
- K. Following its December 2024 CISP to establish a formal training program for consolidated agencies that outlines and provides necessary direction on their security roles and responsibilities, or revising its current CISP's to otherwise ensure that staff at the consolidated agencies are appropriately trained on their security roles and responsibilities.

Response

Governor's Office of Information Technology

A. Partially Agree

Implementation Date: June 2026

OIT disagrees with the recommendation's specific focus on implementing "audit recommendations." In accordance with Green Book Principle 17, management is responsible for evaluating issues and determining the appropriate corrective actions to remediate internal control deficiencies. Therefore, OIT will focus its process on remediating and addressing the risk from audit findings. This ensures corrective actions effectively mitigate identified risks while allowing OIT to adapt to changing organizational priorities.

Auditor's Addendum

As noted in the finding, we found that OIT lacked an effective system of internal control. More specifically, we noted that OIT failed to effectively document its design and implementation of

its audit recommendation tracking and monitoring, controls that supports implementation of its audit recommendations, in a timely manner. Green Book specifically states that management should complete and document corrective actions to **remediate internal control deficiencies on a timely basis, and that corrective actions include the resolution of audit findings** [emphasis added].

B. Disagree

Implementation Date: Not Applicable

Business criticality tiers are determined in collaboration with the agency Product Directors. The criticality tiers are used to prioritize risk assessments.

Auditor's Addendum

As noted in the finding, OIT did not provide sufficient documentation to demonstrate that it coordinated with and involved the agencies to further prioritize systems within each tier. Without this further prioritization of systems, OIT cannot ensure it effectively utilizes its time and resources across all of its initiatives, it may impact the life and safety of Colorado citizens, and all agencies might indicate that their systems are most critical and expect, or demand, services to be restored first, in the event of major incident or if a disaster occurs.

C. Agree

Implementation Date: June 2026

OIT will update the document to explicitly define effective date versus enforceable date, ensure proper management approval, and remove outdated terminology.

D. Partially Agree

Implementation Date: July 2026

The referenced language is not included in the current CISPs. In addition, OIT meets the requirements of C.R.S. 24-37.5-403(d). OIT is partnered and actively working with non-consolidated agencies to update the rules in order to adhere with C.R.S. 24-37.5-403(c).

Auditor's Addendum

As noted in the finding, OIT did not respond to our direct inquires or provide any documentation related to the December 2024 CISPs requirement that agencies are “responsible for contracting for security and compliance and that there is a validation of compliance,” and whether the CISO was transferring its statutory responsibility outlined in Section 24-37.5-403(d), C.R.S., requiring OIT, specifically the CISO to “direct information security audits and assessments in public agencies in order to ensure program compliance and adjustments.” Therefore, it is unclear how OIT is meeting the statutory requirements in Section 24-37.5-403(d), C.R.S.

Further, Section 24-37.5-403, C.R.S., refers to “public agencies,” which is defined in statute as including the consolidated agencies, the non-consolidated agencies of the Departments of Education, Law, State, and Treasury, and the judicial branch agencies, but does not include the institutions of higher education or the legislative branch agencies. Therefore, it is unclear why OIT is indicating it is only “partnered and actively working with non-consolidated agencies,” instead of also including the consolidated agencies, since they are included in the statutory definition of “public agencies.” Overall, statute requires that OIT, and the CISO specifically, must ensure compliance with information security policies, standards, and guidelines for public agencies.

E. Disagree

Implementation Date: Not Applicable

Continuous improvement efforts will refine and mature OIT in this area.

Auditor’s Addendum

Based on OIT’s response, it is unclear what OIT is disagreeing with in the recommendation, and how it will address the risk related to not setting, documenting, and communicating a clear and consistent definition for the role of agency throughout the State’s information security programs, policies, plans, and differentiating between enterprise-level, agency-level, and system level ownership when referring to the roles and responsibilities of the agencies.

F. Partially Agree

Implementation Date: December 2026

OIT acknowledges the recommendation and recognizes that inconsistent or outdated terminology contributed to confusion across CISPs and supporting documentation. While the CISP Glossary is not intended to be the long-term system of record for OIT terminology, OIT is determining the appropriate processes and governance model for maintaining a standard language library and ensuring that CISPs and related documentation reference current, consistent terminology. The specific approach and implementation are under evaluation and a documented timeline is expected by December 2026.

Auditor’s Addendum

Based on OIT’s response, it is unclear what OIT is disagreeing with in the recommendation. As noted in the finding, OIT continued to use outdated terminology in the documentation it provided to us during the audit and in responding to inquiries, but then updated its documentation, only after our inquiries. Our recommendation is that OIT should ensure that it has processes in place to routinely update its Glossary going forward. See also Recommendation 1, Part G.

G. Partially Agree

Implementation Date: December 2026

OIT acknowledges the recommendation and recognizes that inconsistent or outdated terminology contributed to confusion across CISPs and supporting documentation. While the CISP Glossary is not intended to be the long-term system of record for OIT terminology, OIT is determining the appropriate processes and governance model for maintaining a standard language library and ensuring that CISPs and related documentation reference current, consistent terminology. The specific approach and implementation are under evaluation and a documented timeline is expected by December 2026.

Auditor's Addendum

As noted in the finding, senior OIT staff continued to use outdated terminology, in written responses to our inquiries during the audit, more than 6 months after the release of the December 2024 CISPs. Further, our recommendation is for OIT to provide staff training on CISP terminology to assist in ensuring that staff use the current terminology, which will aid in establishing consistency and reducing confusion in all forms of communication and within documentation when they are interacting with both internal and external parties. However, OIT's response does not specifically address training staff. See also Recommendation 1, Part F.

H. Partially Agree

Implementation Date: December 2026

Supporting documentation to meet compliance requirements is maintained to meet the relevant federal framework.

OIT will continue to work with agencies to ensure ownership is consistent with application documentation.

Auditor's Addendum

As noted in the finding, OIT only provided documentation of business applications for one consolidated agency and itself, but not for the remainder of the consolidated agencies, and did not provide documentation that it had ensured these roles were consistently defined in system security plans.

I. Partially Agree

Implementation Date: July 2026

The SOP will be updated to require all necessary details within Technical Standards. The annual review process will also be clarified regarding frequency and baseline dates.

Auditor's Addendum

Based on OIT's responses, it is unclear what OIT is disagreeing with in the recommendation.

J. Agree

Implementation Date: September 2026

OIT will ensure minimum security standards are documented within Technical Standards and published after documentation, review, and approval, utilizing the updated SOP noted in Part I.

K. Disagree

Implementation Date: Not Applicable

The new CISP does not require role-based security training.

Auditor's Addendum

As noted in the finding, OIT's December 2024 CISP-002, which was effective and enforceable during the audit, requires OIT to develop and conduct security training and awareness programs, including role-based training for consolidated agencies. Further, NIST indicates that users with significant cybersecurity and/or privacy responsibilities require an individualized program of role-based training to ensure that their knowledge and skills are sufficient to execute the tasks required for their work. As the State's Technology Provider, OIT is ultimately responsible for ensuring users are sufficiently trained to perform their security-related roles and responsibilities.

Office of the Governor

Current Year Renumbered Findings and Recommendations from a Prior Audit

The following findings and recommendations relating to internal control deficiencies classified as **Material Weaknesses** were communicated to the Governor’s Office of Information Technology (OIT) in the previous year and have not been remediated as of June 30, 2025 because the original implementation dates provided by OIT were in a subsequent fiscal year. These complete findings and recommendations can be found within the original report and the complete recommendations can be found within Section IV: Disposition of Prior Audit Recommendations of this report.

Nicus Software – IT Governance and Information Security			
Current Rec. Number	2025-006		
Prior Rec. Number(s)	2024-003		
Classification	Material Weakness		
Implementation Date(s)	A. [1] D. [1] G. December 2025	B. [1] E. [1]	C. December 2025 F. [1]

GenTax Information Security – Access Management	
Current Rec. Number	2025-007
Prior Rec. Number(s)	2024-004
Classification	Material Weakness
Implementation Date(s)	January 2026

[1] This part of the recommendation has either been implemented, partially implemented, not implemented, or is no longer applicable. See Section IV: Prior Audit Recommendations of this report for information regarding this part of the recommendation.



Department of Higher Education

The Department of Higher Education (Department) was established under state statute [Section 24-1-114, C.R.S.] and includes all public higher education institutions in the state. It also includes the following divisions: Auraria Higher Education Center; the Colorado Commission on Higher Education; the Colorado Student Loan Program, dba College Assist; CollegeInvest; History Colorado; 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–Fort Collins

Colorado State University–Pueblo

Colorado State University–Global Campus

- **Board of Trustees for the University of Northern Colorado**

University of Northern Colorado

- **Board of Trustees of the Colorado School of Mines**

Colorado School of Mines

- **State Board for Community Colleges and Occupational Education**

Arapahoe Community College

Colorado Northwestern Community College

Community College of Aurora

Community College of Denver

Front Range Community College

Lamar Community College

Morgan Community College

Northeastern Junior College

Otero Junior College

Pikes Peak Community College

Pueblo Community College

Red Rocks Community College

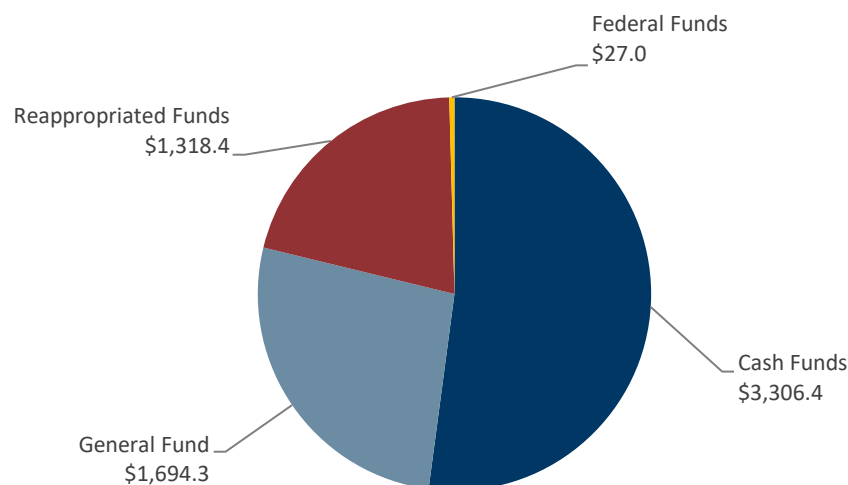
Trinidad State Junior College

- **Board of Trustees for Adams State University**
Adams State University
- **Board of Trustees for Colorado Mesa University**
Colorado Mesa University
- **Board of Trustees for Metropolitan State University of Denver**
Metropolitan State University of Denver
- **Board of Trustees for Western Colorado University**
Western Colorado University
- **Board of Trustees for Fort Lewis College**
Fort Lewis College

For Fiscal Year 2025, the Department was appropriated approximately \$6.3 billion and 27,548 full-time equivalent (FTE) staff.

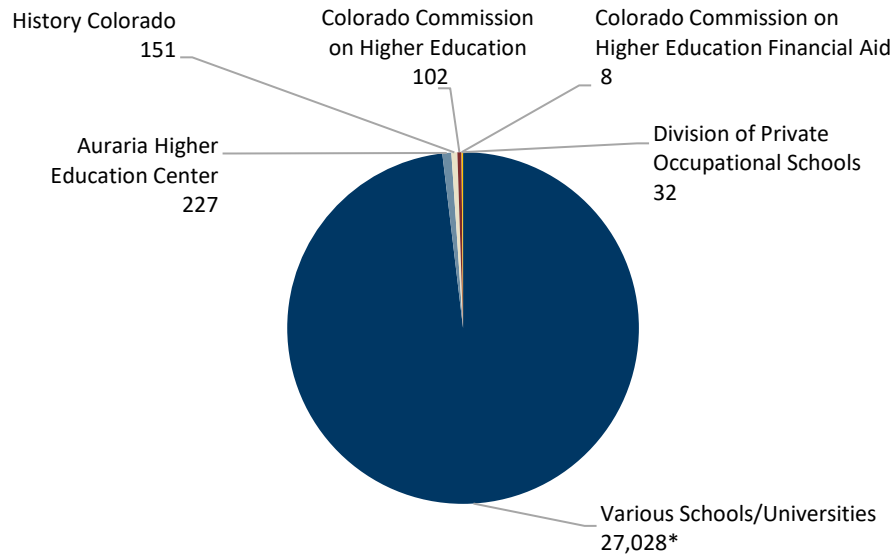
The following charts show the appropriations by funding source and FTE staff by major areas, respectively, within the Department for Fiscal Year 2025.

**Department of Higher Education Fiscal Year 2025
Appropriations by Funding Source (in Millions)**



Source: Joint Budget Committee Fiscal Year 2025-26 Appropriations Report.

Department of Higher Education Fiscal Year 2025 Full-Time Equivalent Staff by Major Areas



Source: Joint Budget Committee's Data Repository.

*This includes FTE staff for College Assist and CollegeInvest.

Fiscal Year 2025 Audit Findings

The following table provides a summary of current audit findings made to the Department, which includes a prior audit finding that has been renumbered to a current finding.

Findings for institutions of higher education are not included in this table but are instead included in a table within each institution of higher education's sections.

Agency	Material Weakness (Most Serious)		Significant Deficiency (Moderately Serious)		Other	Total
	Financial Reporting	Federal Program Compliance	Financial Reporting	Federal Program Compliance		
Department of Higher Education	1	-	-	-	-	1

Current Year Renumbered Finding and Recommendation from a Prior Audit

The following finding and recommendation relating to an internal control deficiency classified as a Material Weakness was communicated to the Department of Higher Education (Department) in the previous year and has not been remediated as of June 30, 2025 because the original implementation dates provided by the Department were in a subsequent fiscal year. This complete finding and recommendation can be found within the original report and the complete recommendation can be found within Section IV: Disposition of Prior Audit Recommendations of this report.

Internal Controls Over Financial Reporting				
Current Rec. Number	2025-008			
Prior Rec. Number(s)	2024-011			
Classification	Material Weakness			
Implementation Date(s)	A. December 2025	B. June 2026	C. December 2025	D. [1]

[1] This part of the recommendation has either been implemented, partially implemented, not implemented, or is no longer applicable. See Section IV: Prior Audit Recommendations of this report for information regarding this part of the recommendation.

Colorado School of Mines

The Colorado School of Mines (University) was founded on February 9, 1874. The University came under state control with statehood in 1876. The first diploma was granted in 1882. The authority under which the University operates is Article 41 of Title 23, C.R.S.

The Board of Trustees is the governing body of the University and is composed of seven members appointed by the Governor, with consent of the Senate, for four-year terms and two nonvoting members, representing the faculty and students of the University, voted in by the respective constituents.

Financial support comes from student tuition and fees and from the state through a fee-for-service contract and student stipends. Funds are augmented by government and privately sponsored research, private support from alumni and support from industry and friends through the Colorado School of Mines Foundation, Incorporated (Foundation).

The primary emphasis of the Colorado School of Mines is engineering and science education and research.

Colorado School of Mines Full-Time Equivalent (FTE) Students, Faculty, and Staff, Fiscal Years 2023 through 2025

	2022-2023	2023-2024	2024-2025
Resident Students	3,960	4,044	4,209
Nonresident Students	2,986	3,085	3,248
Total Students	6,946	7,129	7,457
Faculty FTEs	547	586	556
Staff FTEs	782	864	898
Total Staff and Faculty FTEs	1,329	1,450	1,454

Source: University's Financial Statements for the Fiscal Year Ended June 30, 2025.

Fiscal Year 2025 Audit Findings

The following table provides a summary of current audit findings made to the University.

Agency	Material Weakness (Most Serious)		Significant Deficiency (Moderately Serious)		Other	Total
	Financial Reporting	Federal Program Compliance	Financial Reporting	Federal Program Compliance		
Colorado School of Mines	-	-	2	-	-	2

Finding 2025-009

Service Organization Internal Controls

The Colorado School of Mines (University) is responsible for instituting and maintaining systems of internal accounting and administrative controls. The University contracts with third-party vendors (service organizations) to provide Software as a Service (SaaS) solutions for its Workday and Banner Information Technology (IT) systems. SaaS is a cloud-based software model that delivers applications to end users through an internet browser. The SaaS provider develops and maintains the software, provides automatic software updates, and makes the software available through the internet. The University's Workday and Banner systems are essential to its financial reporting and academic operations. Workday is a SaaS system that manages the University's human resources, payroll, and financial transactions. Banner is a SaaS system that processes student information, financial aid, and academic records. Accordingly, the University must ensure that the service organizations it contracts with have effective internal controls in place to protect the University's resources and data.

Typically, service organizations will have an auditor review their internal controls and issue a System and Organization Controls (SOC) report based on their review. The service organization would then provide the SOC report to its user entity, such as the University, in order to provide them with assurances on the vendor's internal control environment.

One type of SOC report—a SOC 1, Type 2 (SOC 1) report—provides the service auditor's opinion on the service organization's internal controls, specifically as to whether the internal controls relevant to financial reporting are suitably designed, implemented, and operating effectively for a specified period.

As part of the SOC report, service organizations will also state that there are certain internal controls—referred to as Complementary User Entity Controls (User Controls)—that must be designed, implemented, and operating effectively at the user entity, in this case at the University, for the controls listed in the SOC 1 report that are supported by the service organization to be fully relied upon by the user entity and to ensure data reliability. An example of a User Control is the University having controls in place to ensure that a University staff's user access to accounts and data is revoked upon termination of employment.

The Office of the State Controller's (OSC) Fiscal Procedures Manual (Manual) includes requirements that departments and institutions of higher education are required to follow for SOC reports. One of these requirements is that, on an annual basis, each department and institution of higher education that receives SOC reports must provide a copy of each report to the OSC within 10 business days of receipt. Another requirement is that the department or institution of higher education, in this case the University, must perform a review over SOC reports within 30 calendar days of receipt. This review should include reviewing the section of the SOC report detailing the User Controls and determining if any actions are necessary to remediate issues noted during the

review. The department or institution of higher education must then summarize any issues noted during the review, as well as their planned steps for remediation, and provide a copy to the OSC.

What was the purpose of our audit work and what work was performed?

The purpose of our audit work was to gain an understanding of the University's internal controls related to SOC 1 reports for the Workday and Banner IT systems, and determine whether the University had a sufficient review process in place over SOC 1 reports for Fiscal Year 2025. In addition, we sought to determine whether the University's internal controls were designed, implemented, and operating effectively to address any User Controls identified by the service organizations in the SOC 1 reports.

We obtained and reviewed the most recent SOC 1 reports from the University for Workday and Banner, inquired and discussed the User Controls contained in the SOC 1 reports with University staff to gain an understanding of the service organization controls and the user control expectations, and reviewed related documentation provided by University staff. We also sought to determine the University's compliance with SOC 1 report-related requirements established and published within the OSC's Manual and the University's alignment with SOC 1-related industry best practices.

How were the results of the audit work measured?

We measured the results of our audit work against the following requirements:

- According to the OSC's policy, Internal Control System, the state's principal departments of the Executive Branch must use the Standards for Internal Control in the Federal Government - Green Book (Green Book) as their framework for their systems of internal control. All other state components, including the State's institutions of higher education, should establish appropriate internal controls. While not required to follow the Green Book, these entities may choose to use it as best practice. Green Book, Paragraph OV4.01, Service Organizations, which were applied as a best practice, states that management retains responsibility for the performance of processes assigned to service organizations. Furthermore, the Green Book specifies that management needs to understand the internal controls that each service organization has designed, implemented, and operates, as well as how each service organization's internal control system impacts the University's internal control systems.
- Green Book, Paragraph OV4.02, states that, if controls performed by the service organization are necessary for the entity to achieve its objectives and address risks related to the assigned operational process, the entity's internal controls may include User Controls identified by the service organization or its auditors that are necessary to achieve the service organization's control objectives.

- Green Book, Paragraph OV4.08, Documentation Requirements, which we applied as a best practice, states that documentation is a necessary part of an effective internal control system and is required for the effective design, implementation, and operating effectiveness of an entity's internal control system.
- The OSC's Manual, Chapter 3, Section 3.41, Statewide System and Organizational Controls Reviews, includes agency responsibilities related to the receipt and review of SOC 1 reports. Specifically, the University must provide the OSC a copy of its SOC 1 reports within 10 business days of receipt by the University. In addition, the University must designate a person responsible for reviewing the report, who must then review and determine if any actions are necessary to remediate any issues noted in the SOC 1 report. The Manual notes that a critical portion of the SOC 1 reports that should be reviewed is the section that details the Complementary User Entity Controls. The University's review of its SOC reports must happen within 30 calendar days of receipt.

What problems did the audit work identify?

Overall, we found that the University did not have documentation of its review of either the Workday or Banner SOC 1 reports, including review of the User Controls, during Fiscal Year 2025 and did not ensure that it had controls in place to address the User Controls that were listed in the SOC 1 reports. The University received the Banner SOC 1 report on June 5, 2025 and the Workday SOC 1 report on June 2, 2025, but staff did not review the reports and User Entity Controls within 30 calendar days of receipt. In addition, the University did not provide the OSC a copy of either the Workday or Banner SOC 1 report covering Fiscal Year 2025, which is out of compliance with the OSC's 10 business days of receipt submission deadline.

Why did these problems occur?

The University has not developed or documented a process to request and receive SOC reports for its service organizations, perform a review of the report and related User Entity Controls within 30 calendar days of receipt, or ensure that it provides the OSC a copy of its SOC 1 reports within 10 business days of receipt. In addition, the University does not have written policies and procedures related to its service organizations, such as requirements that University staff perform analyses of the reports to identify and ensure that User Controls noted in the reports are designed, implemented, and operating effectively at the University.

Why do these problems matter?

Without a formalized SOC review process in place, the University may not become aware of issues identified in the reports relating to the controls its service organizations have designed, implemented, and operate over contracted services, which relate to financial reporting as well as

vulnerabilities resulting from significant User Controls that may not be implemented by the University. As a result, the University may fail to address serious issues that impact data reliability.

Classification of Finding: **Significant Deficiency**

This finding does not apply to a prior audit recommendation.

Recommendation 2025-009

The Colorado School of Mines (University) should strengthen its internal controls over its Workday and Banner Information Technology (IT) systems by:

- A. Establishing and implementing a formal process to ensure that System and Organization Controls (SOC) 1, Type 2 reports are requested and obtained from the University's service organizations for Workday and Banner on an annual basis, that the reports and related User Entity Controls are reviewed within 30 calendar days of receipt, and that copies of the SOC reports are provided to the Office of the State Controller within 10 business days of receipt by the University, as required.
- B. Developing and implementing written policies and procedures related to the University's service organizations, including a requirement that vendor SOC reports are reviewed to ensure that Complementary User Entity Controls noted in the reports are designed, implemented, and operating effectively. Documentation of the review should include consideration of the University's controls in place which address the User Controls noted in the reports.

Response

Colorado School of Mines

A. Agree

Implementation Date: June 2026

Colorado School of Mines agrees that it should strengthen its internal controls over its Workday and Banner Information Technology (IT) systems and will develop and implement a formal process to ensure receipt of SOC reports from the Ellucian (Banner) and Workday on an annual basis. As part of this process, Colorado School of Mines Controller and Director of Business Systems and Functional Support will review the report and related User Entity Controls within 30 days of receipt. The review will be memorialized and indicate whether Colorado School of Mines has identified any issues that would require changes in the University's control environment.

Additionally, this process will include sending the SOC reports for Banner and Workday to the Office of the State Controller within 10 business days of receipt as required by the Chapter 3,

B. Agree

Implementation Date: March 2026

Colorado School of Mines agrees that it should strengthen its internal controls over its Workday and Banner Information Technology (IT) systems and will develop and implement written policies and procedures related to the University's service organizations, including a requirement that the vendor SOC reports are reviewed by the Controller and Director of Business Systems and Functional Support within 30 days of receipt. This will be completed in a meeting conducted by the Controller and Director of Business Systems and Functional Support on an annual basis. This meeting will ensure the review of Complementary User Entity Controls noted in the reports are designed, implemented, and operating effectively. Additionally, the review will memorialize the consideration of the University's controls in place which address the User Controls noted in the reports.

Finding 2025-010

Net Position Classification

The Colorado School of Mines (University) is required to prepare its financial statements in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) establishes GAAP for state and local government entities through the issuance of GASB statements and authoritative guidance, such as GASB implementation guides, which the University must comply with when preparing its financial statements. GASB Concept Statement No. 4, Elements of Financial Statements, defines net position as the "residual of all other elements presented in the statement of financial position." Therefore, net position is measured by the difference between the sum of assets and deferred outflows of resources, less the sum of liabilities and deferred inflows of resources.

Net position is classified into three broad categories: net investment in capital assets, restricted net position, and unrestricted net position. Net investment in capital assets is a prescribed calculation performed by the University and equals the University's investment in capital assets, net of related debt, and plus or minus other related balances. The University should not include debt that is not related to capital assets in this calculation. Restricted net position is determined by external constraints and signifies the ability to spend those funds only on specific purposes. Unrestricted net position is the residual after the calculation and separate classification of net investment in capital assets and restricted net position; this amount can be expended on any University purpose and at the University's discretion. A deficit in unrestricted net position occurs when liabilities exceed assets not restricted by external constraints. As of June 30, 2025, the University reported total net position as \$250.4 million, comprised of \$276.6 million in net investment in capital assets, \$50.6 million as restricted net position, and an unrestricted deficit of \$76.8 million.

As part of its fiscal year-end close procedures, the University utilizes a Government Finance Officers Association (GFOA) template to calculate its net investment in capital assets. The GFOA is a professional organization that promotes best practices in government financial management and provides resources for government finance professionals. The GFOA's standardized template for calculating net investment in capital assets helps ensure that the calculation is consistent with best practices and aligns with GASB requirements. Additionally, the University prepares an analysis to determine which restricted assets the University is required to report as part of restricted net position. The University reviews each restricted asset to ensure proper classification and evaluates whether any related liabilities offset those assets.

What was the purpose of our audit work and what work was performed?

The purpose of the audit work was to assess the adequacy and effectiveness of the University's internal controls over financial reporting, and to determine whether the University's Fiscal Year 2025 financial statements—specifically the reported composition of its net position—were accurate, and to evaluate whether the University's net investments in capital assets calculation and the University's reported constraints over restricted net position complied with GASB standards. We reviewed the University's supporting schedules and workpapers for its net investment in capital assets calculation and the University's underlying debt agreements, and compared the reported net investments in capital assets calculation to GASB requirements and GASB's implementation guide questions and answers. We also obtained the University's analysis of restricted assets to determine if the restricted net position was inclusive of all required accounts and met the definition of such contained in the authoritative criteria.

How were the results of the audit work measured?

We measured the results of our audit work against the following requirements for the net investment in capital assets calculation:

- **GASB Codification Section 2200.119, Annual Comprehensive Financial Report:** Net investments in capital assets consists of capital assets, net of accumulated depreciation, reduced by outstanding balances of bonds, notes, or other borrowings attributable to the acquisition, construction, or improvement of those assets. Only debt directly related to capital assets should be included; debt for noncapital purposes must be excluded.
- **GASB Codification Sections L20.120 and L20.144, Leases:** Lease assets are defined as a capital asset. Therefore, the debt related to lease assets should be included in the calculation for net investment in capital assets. Lease receivables and related accounts do not meet the definition of a capital asset.
- **GASB Comprehensive Implementation Guide Chapter 7, Questions 7.23.2 and 7.23.5:** Debt issued but not used for capital assets is excluded from the calculation of net investment in

capital assets. Additionally, the portion of debt attributable to the unspent proceeds should not be included in the calculation of net investment in capital assets and is required to be reported in the same net position component as the unspent proceeds, such as amounts restricted for capital projects.

In addition, GASB Codification Section 2200.120, Annual Comprehensive Financial Report Section, states that net position should be reported as restricted when constraints placed on net position use are either externally imposed by creditors, grantors, contributor's or laws or regulations of other governments; or imposed by law through constitutional provisions or enabling legislation. As a result, for net position to appear as restricted in the University's financial statements, it must be limited by an external source—such as the proceeds from a bond issuance, donations from donors, a bond covenant, or applicable laws or statutes.

What problems did the audit work identify?

We identified the following errors in the University's calculations of its net investments in capital assets:

- Debt of \$40.3 million and \$41.2 million in Fiscal Years 2025 and 2024, respectively, were improperly excluded from the calculations, despite being attributable to capital asset acquisition.
- Lease liabilities totaling \$914,000 and \$366,000 in Fiscal Years 2025 and 2024, respectively, were improperly excluded from the calculations, even though they pertained to a capital asset.
- Deferred inflows related to lease receivables of \$5.8 million in Fiscal Years 2025 and 2024, respectively, were improperly included in the calculations.
- Debt issued for noncapital purposes of \$20.9 million and related unspent bond proceeds of \$9.8 million and \$20.0 million in Fiscal Years 2025 and 2024, respectively, were improperly included in the calculations.
- Unspent bond proceeds related to debt issued for capital purposes held in the University's cash accounts of \$19.9 million and \$3.6 million in Fiscal Years 2025 and 2024, respectively, were not properly removed from the calculations.

This resulted in the University overstating its net investment in capital assets and understating its unrestricted net position by \$4.4 million and \$31.3 million in Fiscal Years 2025 and 2024, respectively. The University subsequently corrected the Fiscal Year 2025 balances by reclassifying the balance from net investment in capital assets to unrestricted net position.

In addition, we determined that \$10.7 million and \$2.8 million of interest earnings on the University's bond proceeds were improperly classified as part of unrestricted net position in Fiscal Years 2025 and 2024, respectively. The University is required to use the interest earnings on the bond proceeds for a capital project or to pay debt service and therefore, these earnings should be reported as part of restricted net position, since the bonds carry an external constraint. The

University subsequently corrected the affected Fiscal Year 2025 balances by reclassifying the balance from unrestricted net position to restricted net position. Because the University presents comparative financial statements, the University decided to restate its Fiscal Year 2024 financial statements to correct the previously reported incorrect balances.

Why did these problems occur?

We found that the University's template used to verify the net investment in capital assets calculation failed to include all elements required under GASB standards. Specifically, the template employed broad categories instead of detailing the specific items reported in the University's financial statements and did not include a separate line item to exclude noncapital related debt, which directly contributed to errors in the net investment in capital assets calculation and impacted the accuracy of reported amounts. As a result, the University either omitted or improperly considered critical information during the review process.

We also found that the University's analysis did not include all restricted asset balances when determining the restricted net position classification; specifically, the account related to the interest earnings on debt was not included. This oversight contributed to the improper classification of certain funds as unrestricted rather than restricted.

Why do these problems matter?

The University's net position amounts were not properly stated in Fiscal Years 2025 and 2024, which required the University to adjust its financial statements for both fiscal years. In total, the University's corrections resulted in unrestricted net position decreasing by \$6.3 million and increasing by \$28.5 million for Fiscal Years 2025 and 2024, respectively.

The University should ensure the proper classification of net investment in capital assets, as well as other net position balances, in order to present the most accurate representation of its financial results. Properly classifying the net investment in capital assets informs the readers of the financial statements about the portion of net position invested in capital assets, net of related debt, and distinguishes it from unrestricted net position or amounts restricted for specific purposes. This clarity helps users understand how much of the University's resources are tied up in capital assets and related obligations versus what is available for management's discretionary use or required for designated purposes. Additionally, the proper classification of the net position balance tells the reader of the financial statements how much net position is free to be expended on purposes determined by management and the University versus how much can be spent on specific purposes.

Classification of Finding: **Significant Deficiency**

This finding does not apply to a prior audit recommendation.

Recommendation 2025-010

The Colorado School of Mines (University) should strengthen its internal controls over its classifications of net position within its financial statements by:

- A. Revising the University's net investment in capital assets template to ensure it includes all required elements for the calculation of net investment in capital assets.
- B. Revising the University's analysis of restricted net position to incorporate all restricted asset balances, and reviewing and monitoring the classification of all restricted net position balances to ensure they are classified in accordance with the Governmental Accounting Standards Board's requirements.

Response

Colorado School of Mines

- A. Agree

Implementation Date: November 2025

The Colorado School of Mines agrees with the recommendation to revise the net investment in capital assets template to ensure it includes all required elements for the calculation of net investment in capital assets. The University updated the net investment in capital assets template to include appropriate activity.

- B. Agree

Implementation Date: June 2026

The Colorado School of Mines agrees with the recommendation to revise the analysis of restricted net position to incorporate all restricted asset balances and to review and monitor the classification of all restricted net position balances to ensure they are classified in accordance with the Governmental Accounting Standard Board's requirements. The University reclassified all interest earnings on unspent bond proceeds as Restricted for Capital Assets. The University will perform quarterly reconciliations of net position and these reconciliations will be reviewed as part of the quarterly financial statement review. In addition, the University is working on net position leads reports that will be available in the Workday finance system and will provide a detail of what constitutes the balances in each net position category to facilitate net position review. These reports are expected to be finished by 6/30/2026.

Fort Lewis College

Fort Lewis College (College) is a liberal arts college located in Durango, Colorado. The U.S. government abandoned a U.S. Army Post as a military post in 1891, and in its stead, established Fort Lewis as a school offering free education to Native American students. Fort Lewis College continues to honor its historic commitment to Native Americans by offering full tuition scholarships to all qualified Native Americans who meet admission requirements. It is the only college in Colorado to do so, as it has for more than 100 years.

Effective July 1, 2002, Section 23-52-102, C.R.S., established the Board of Trustees of Fort Lewis College (Board) as the governing authority for the College. The Board has oversight and responsibility in the areas of finance, resources, academic programs, admissions, role and mission, and personnel policies. The Board consists of nine voting members and two non-voting members. Voting members are appointed by the Governor to serve 4-year terms. No more than five members shall be from any one political party; at least one member must be an enrolled member of a federally recognized Native American tribe; and at least two members must reside in Archuleta, Dolores, La Plata, Montezuma, or San Juan County, or on the Ute Mountain Ute or Southern Ute reservation.

College faculty and students elect the two non-voting members. An elected member of the faculty of the College serves for a 2-year term and an elected member of the student body of the College serves for a 1-year term.

The President of Fort Lewis College is responsible for providing leadership for the College and administering the policies and procedures of the Board of Trustees. The Board conducts its business at regular monthly meetings, all of which are open to the public.

Full-time equivalent (FTE) students, faculty, and staff reported by the College for the last 3 fiscal years were as follows:

Fort Lewis College Full-Time Equivalent (FTE) Students, Faculty, and Staff, Fiscal Years 2023 through 2025

	2022-2023	2023-2024	2024-2025
Resident Students	1,252	1,332	1,219
Nonresident Students	1,598	1,518	1,586
Total Students	2,850	2,850	2,805
Faculty FTEs	245	239	239
Staff FTEs	348	358	362
Total Staff and Faculty FTEs	593	597	601

Source: Fort Lewis College's Financial Statements for the Fiscal Year Ended June 30, 2025.

Fiscal Year 2025 Audit Findings

The following table provides a summary of current audit findings made to the College.

Agency	Material Weakness (Most Serious)		Significant Deficiency (Moderately Serious)		Other	Total
	Financial Reporting	Federal Program Compliance	Financial Reporting	Federal Program Compliance		
Fort Lewis College	-	-	1	-	-	1

Finding 2025-011

Internal Controls Related to 2025 Bond Issuance

The College's Accounting Department is responsible for all of its financial reporting, including ensuring accurate accounting related to a bond issuance. The College must comply with Generally Accepted Accounting Principles (GAAP), as required by state statute, Section 24-30-204, C.R.S., in preparing its financial statements. The Governmental Accounting Standards Board (GASB) established GAAP for state and local government entities through the issuance of GASB pronouncements that are included in GASB's Codification, which the College must comply with when preparing accounting transactions.

On January 30, 2025, the College issued the Series 2025 Revenue Bond for \$11.8 million to purchase an apartment complex to increase capacity for student and staff housing. The College incurred \$401,454 in costs associated with the issuance of the bond. The first interest payment on the bond was due and payable to the bondholders on November 1, 2025.

What was the purpose of our audit work and what work was performed?

The purpose of our audit procedures was to determine whether the College's accounting of the issuance of the bond was accurate and in accordance with GASB requirements and whether the College had adequate internal controls in place during Fiscal Year 2025 related to accounting for bond issuances. We reviewed the College's recording of the Series 2025 Revenue Bond issuance, which included a review of all applicable bond documents. In addition, we asked Accounting Department staff if they had policies and procedures in place related to the issuance of bonds, including required journal entries.

How were the results of the audit work measured?

We measured the results against the following:

GASB Codification Section I30, paragraph 115, Financial Statement Presentation of Discount and Premium, requires that “Debt issuance costs...should be recognized as an expense in the period incurred.”

GASB Codification Section S40, paragraph 123, Capital Improvements Financed by Special Assessment Debt—Proprietary Funds states that, “Interest income and expense should be recognized as they accrue.” Therefore, the College would need to recognize in its Fiscal Year 2025 financial statements the amount of interest that accrued between January 30, 2025 and June 30, 2025 for the interest payment due on November 1, 2025.

The College’s Accounting Department’s policies require that someone other than the preparer review all journal entries.

What problems did the audit work identify?

We found that the College did not expense the Series 2025 Revenue Bond issuance costs as required by GASB and instead, chose to amortize (gradually write off) the costs over the 30-year life of the bond. As a result, the College amortized \$6,922 of bond costs for Fiscal Year 2025 and deferred the remaining \$401,454 of bond costs to the remaining 29 years of the life of the bond. This resulted in the College understating its bond issuance costs in Fiscal Year 2025 by \$394,532.

Additionally, the College did not record any accrued interest in Fiscal Year 2025 on the Series 2025 Bond, as required. The College should have accrued interest of \$243,097 through June 30, 2025.

Why did these problems occur?

The problems occurred because the College’s Accounting Department did not have adequate internal controls related to accounting for and reporting a new bond issuance. Specifically, the Accounting Department’s staff did not have experience in this type of accounting and reporting, did not have adequate training, and the Accounting Department’s policies and procedures did not include guidance on how to record journal entries related to a bond issuance.

Why do these problems matter?

The College is responsible for ensuring it has adequate internal controls over its accounting in accordance with GAAP for bond issuances. Without sufficient internal controls, the College cannot ensure that its financial information is recorded properly and it may not be able to provide accurate and complete financial reporting information to the users of its financial information. The College made an adjustment to correct the errors on its financial statements after we identified and notified them of the errors.

Classification of Finding: **Significant Deficiency**

This finding does not apply to a prior audit recommendation.

Recommendation 2025-011

Fort Lewis College should improve its internal controls over financial reporting related to bond issuances by updating its policies and procedures to include the appropriate recording of journal entries related to a bond issuance and providing adequate training to accounting staff over the recording of a bond issuance.

Response

Fort Lewis College

Agree

Implementation Date: June 2026

Fort Lewis College will update its policies and procedures to include the appropriate recording of journal entries related to bond issuances and ensure all financial reporting will be in accordance with generally accepted accounting principles by providing adequate training as needed.

Metropolitan State University of Denver

Established in 1963 as Colorado’s “College of Opportunity,” with operations beginning in 1965, Metropolitan State University of Denver (University or MSU-Denver) is the fourth largest, 4-year, public higher education institution in Colorado, in relation to the number of students served. With a modified open-enrollment policy, students who are at least 20 years old need only have a high school diploma, a general educational development (GED) high school equivalency certificate, or the equivalent to gain admission.

The University is governed by the Board of Trustees, an 11-member board consisting of 9 voting members appointed by the Governor of Colorado with the consent of the Senate, and a faculty and a student representative, both of which are non-voting.

The University offers over 100 major fields of study and 100 minors, 46 undergraduate certificates, and more than 40 licensure programs. Bachelor’s degree options include Bachelor of Science, Bachelor of Arts, Bachelor of Fine Arts, Bachelor of Music, Bachelor of Music Education, and Bachelor of Science in Nursing. Academic programs range from the traditional, such as English, art, history, biology, and psychology, to business related degrees in computer information systems, accounting and marketing, and professional directed major and minor programs in nursing, healthcare management, criminal justice, premedicine, and prelaw. Additionally, the University offers 10 master’s degrees and 12 certificates at the graduate level. The master’s programs include teaching, social work, professional accountancy, health administration, business administration, cybersecurity, clinical behavioral health, speech-language pathology, curriculum and instruction, and nutrition and dietetics. The University offers all academic programming through its College of Business, School of Education, School of Hospitality, College of Letters, Arts and Sciences, College of Health and Human Sciences, and College of Aerospace, Computing, Engineering, and Design. Program formats vary and include in-person, online, and hybrid options.

Full-time equivalent (FTE) students, faculty, and staff reported by the University for the last 3 fiscal years were as follows:

Metropolitan State University Full-Time Equivalent (FTE) Students, Faculty, and Staff, Fiscal Years 2023 through 2025

	2022-2023	2023-2024	2024-2025
Resident Students	11,149	11,271	11,572
Nonresident Students	448	446	447
Total Students	11,597	11,717	12,019
Faculty FTEs	770	741	723
Staff FTEs	889	916	934
Total Staff and Faculty FTEs	1,659	1,657	1,657

Source: Metropolitan State University’s Financial Statements for the Fiscal Year Ended June 30, 2025.

Fiscal Year 2025 Audit Findings

The following table provides a summary of current audit findings made to the University.

Agency	Material Weakness (Most Serious)		Significant Deficiency (Moderately Serious)		Other	Total
Metropolitan State University of Denver	Financial Reporting	Federal Program Compliance	Financial Reporting	Federal Program Compliance**		
	-	1	1	1	-	3
**See Section III: Federal Awards Findings						

Finding 2025-012

Service Organization Internal Controls

The Metropolitan State University of Denver (MSU-Denver) is responsible for instituting and maintaining systems of internal accounting and administrative controls. MSU-Denver contracts with a third-party vendor (service organization), Workday, to provide its Software as a Service (SaaS) solution for MSU-Denver's financial management, human resources, grants management, and procurement. SaaS is a cloud-based software model that delivers applications to end users through an internet browser. Workday, as the SaaS provider, develops, and maintains the software, provides automatic software updates, and makes the software available through the internet. Therefore, MSU-Denver's Workday Information Technology (IT) system is essential to its financial reporting and academic operations. Accordingly, MSU-Denver must ensure that the service organization it contracts with has effective internal controls in place to protect MSU-Denver's resources and data.

Typically, service organizations will have an external auditor review their internal controls and issue a Service and Organization Controls (SOC) report based on their review. The service organization would then provide the SOC report to its user entity, such as MSU-Denver, in order to provide them with assurances on the service organization's internal control environment.

One type of SOC report—a SOC 1, Type 2 (SOC 1) report—provides the auditor's opinion on the service organization's internal controls, specifically as to whether the internal controls relevant to financial reporting are suitably designed, implemented, and operating effectively for a specified period.

As part of the SOC 1 report, service organizations will also state that there are certain internal controls—referred to as Complementary User Entity Controls (User Controls)—that must be designed, implemented, and operating effectively at the user entity, in this case at MSU-Denver, for the controls listed in the SOC 1 report that are supported by the service organization to be fully relied upon by the user entity and to ensure data reliability. An example of a User Control is MSU-Denver having controls in place to disable a user's Workday credentials immediately upon a user's termination from employment at MSU-Denver, and to end any open sessions where the user is logged into the Workday software.

The Office of the State Controller's (OSC) Fiscal Procedures Manual (Manual) includes requirements that departments and institutions of higher education are required to follow for SOC 1 reports. One of these requirements is that, on an annual basis, each department and institution of higher education that receives a SOC 1 report must provide a copy of each report to the OSC within 10 business days of receipt. Another annual requirement is that the department or institution of higher education, in this case MSU-Denver, must perform a review over SOC 1 reports within 30 calendar days of receipt. This review should include reviewing the section of the SOC report detailing the User Controls and determining if any actions are necessary to remediate issues noted during the review. The department or institution of higher education must then summarize any issues noted during the review, as well as their planned steps for remediation, and provide a copy to the OSC.

What was the purpose of our audit work and what work was performed?

The purpose of our audit work was to gain an understanding of MSU-Denver's internal controls related to SOC 1 reports for its Workday IT system, and determine whether MSU-Denver had a sufficient review process in place over SOC 1 reports for Fiscal Year 2025. In addition, we sought to determine whether MSU-Denver's internal controls were designed, implemented, and operating effectively to address any User Controls identified by the service organization in the SOC 1 reports.

We obtained and reviewed the most recent SOC 1 reports from Workday for the periods April 1, 2024 to September 30, 2024 and April 1, 2025 to September 30, 2025, met with MSU-Denver staff to gain an understanding of the service organization controls and the User Controls through inquiry and discussion, and obtained and reviewed related documentation, including MSU-Denver's Vendor Management Policy – IT Security (policy document) provided by MSU-Denver staff. We also requested evidence of MSU-Denver's compliance with SOC 1 report-related requirements established and published within the OSC's Manual.

How were the results of the audit work measured?

We measured the results of our audit work against the following requirements:

- According to the OSC's policy, Internal Control System, the State's principal departments of the Executive Branch must use the Standards for Internal Control in the Federal Government – Green Book (Green Book) as their framework for their systems of internal control. All other State components, including the State's institutions of higher education, should establish appropriate internal controls. While not required to follow the Green Book, MSU-Denver has chosen to use it as a best practice. Green Book, Paragraph OV4.01, Service Organizations, states that management retains responsibility for the performance of processes assigned to service organizations. Furthermore, the Green Book specifies that management—in this case MSU Denver's management—needs to understand the internal controls that each service organization

has designed, implemented, and operates, as well as how each service organization's internal control system impacts its internal control systems.

- Green Book, Paragraph OV4.02, states that, if controls performed by the service organization are necessary for the entity to achieve its objectives and address risks related to the assigned operational process, the entity's internal controls may include User Controls identified by the service organization or its auditors that are necessary to achieve the service organization's control objectives.
- Green Book, Paragraph OV4.08, Documentation Requirements, states that documentation is a necessary part of an effective internal control system and is required for the effective design, implementation, and operating effectiveness of an entity's internal control system.
- The OSC's Manual, Chapter 3, Section 3.41, Statewide System and Organizational Controls Reviews, includes agency responsibilities related to the receipt and review of SOC 1 reports. Specifically, MSU-Denver must provide the OSC a copy of its SOC 1 reports within 10 business days of receipt by MSU-Denver. In addition, MSU-Denver must designate a person responsible for reviewing the report, who must then review and determine if any actions are necessary to remediate any issues noted in the SOC 1 report. The Manual notes that a critical portion of the SOC 1 reports that should be reviewed is the section that details the Complementary User Entity Controls. MSU-Denver's review of its SOC 1 reports must happen within 30 calendar days of receipt.

What problems did the audit work identify?

Overall, we found that MSU-Denver did not have documentation of its review of the Workday SOC 1 report, including documentation of its review of the User Controls during Fiscal Year 2025 to ensure that it had controls in place to address the User Controls that were listed in the SOC 1 report. Specifically, although MSU-Denver received the Workday SOC 1 report on April 18, 2025, MSU-Denver staff did not have evidence of its review of the report and User Controls within 30 calendar days of receipt—by May 18, 2025. In addition, MSU-Denver did not provide the OSC a copy of the SOC 1 report covering Fiscal Year 2025 within 10 business days of receipt as required by OSC policy. In fact, MSU-Denver had not provided a copy of the SOC 1 report to the OSC by the end of our audit testwork in mid-December 2025, which was nearly eight months after MSU-Denver received the report.

Why did these problems occur?

MSU-Denver has not developed, documented, or formalized a policy requiring a review of the SOC 1 reports for its service organizations that includes each of the annual requirements in the OSC's Manual and has not implemented a process to ensure staff review the SOC 1 reports within 30 calendar days of receipt and provide the OSC with a copy of the SOC 1 report within 10 business days of receipt. In addition, MSU-Denver does not have written policies and procedures related to its service organizations requiring MSU-Denver staff to review and perform analyses of the SOC 1

report to identify and ensure that User Controls noted in the report are designed, implemented, and operating effectively at MSU-Denver. Specifically, MSU-Denver’s Vendor Management Policy – IT Security (policy document) for obtaining and reviewing SOC 1 reports and User Controls did not address each of the annual requirements outlined in the OSC’s Manual. We found that MSU-Denver’s policy document did not address the following annual requirements in the OSC’s Manual:

- Designating a person at MSU-Denver responsible for reviewing SOC 1 reports.
- Documenting what actions MSU-Denver will take to remediate issues identified during the review of SOC 1 reports.
- Summarizing MSU-Denver’s planned steps for remediation, and when such steps will be taken.
- Reviewing the section of the SOC 1 report that details User Controls.

Finally, we found that MSU-Denver’s policy document was in draft form and not formally adopted.

Why do these problems matter?

Without a formalized SOC 1 report review process in place, MSU-Denver may not become aware of issues identified in the reports relating to the controls its service organization has designed, implemented, and operated over contracted services, which relate to financial reporting as well as vulnerabilities resulting from significant User Controls that may not be implemented by MSU-Denver. As a result, MSU-Denver may fail to address serious issues that impact data reliability.

Classification of Finding: **Significant Deficiency**

This finding does not apply to a prior audit recommendation.

Recommendation 2025-012

Metropolitan State University of Denver (MSU-Denver) should strengthen its internal controls related to service organizations’ System and Organization Controls (SOC) reports for its Workday Information Technology (IT) system by:

- A. Establishing and implementing a formal policy and procedure that ensures compliance with each of the Office of the State Controller’s (OSC) annual requirements in its Fiscal Procedures Manual for SOC 1 reports. This should include requirements for documenting the review of SOC 1 reports obtained from MSU-Denver’s service organizations within 30 calendar days of receipt, and ensuring that copies of SOC 1 reports are provided to the OSC within 10 business days of receipt, as required.
- B. Formalizing and implementing written policies and procedures that require assigned staff to review vendor SOC 1 reports to ensure that Complementary User Entity Controls (User

Controls) noted in the reports are designed, implemented, and operating effectively. Documentation of the review should include consideration of MSU-Denver's controls in place that address the User Controls noted in the reports.

Response

Metropolitan State University of Denver

A. Agree

Implementation Date: June 2026

MSU Denver IT Security is in the process of creating an updated written information security program (WISP) that will include new policies and updates to existing policies. Our vendor management policy (currently in draft form) will be updated to:

- Assign responsibility for SOC 1 report reviews
- Establish timelines that align with Office of the State Controller's (OSC) annual requirements
- Establish review standards and procedures with special focus on user controls
- Define remediation standards and procedures if issues are identified

MSU Denver IT Services will be contacting the OSC in January of 2026 to confirm the OSC's contact information and submission process for SOC 1 documentation. The updated WISP and vendor management policy will be completed by June 30, 2026

B. Agree

Implementation Date: June 2026

Metropolitan State University of Denver (MSU-Denver) IT Services will formalize the process of performing reviews of System and Organization Controls (SOC) reports provided by Workday.

As part of the updated written information security program (WISP), MSU Denver IT Services will designate responsibility for reviews to appropriate staff and document the requirements for sharing both the SOC 1 reports and reviews with the Office of the State Controller's (OSC). The WISP will include guidance on how to perform reviews of the SOC 1 reports, including reviews of Complimentary User Entity Controls (User Controls) and MSU Denver's associated user controls.

Department of Human Services

The Department of Human Services (Department) is solely responsible, according to statute [Section 26-1-111(1), C.R.S.], for administering, managing, and overseeing the delivery of the State’s public assistance and welfare programs throughout Colorado. The Department’s programs include child welfare, juvenile justice, public assistance payments, nutrition, behavioral health, and aging and disability services. Most of these programs are administered through local county departments of human/social services.

The Department oversees the Colorado Veteran’s Community Living Centers (Living Center), or nursing homes, that were established under Section 26-12-201, C.R.S. The Department oversees the following Living Centers:

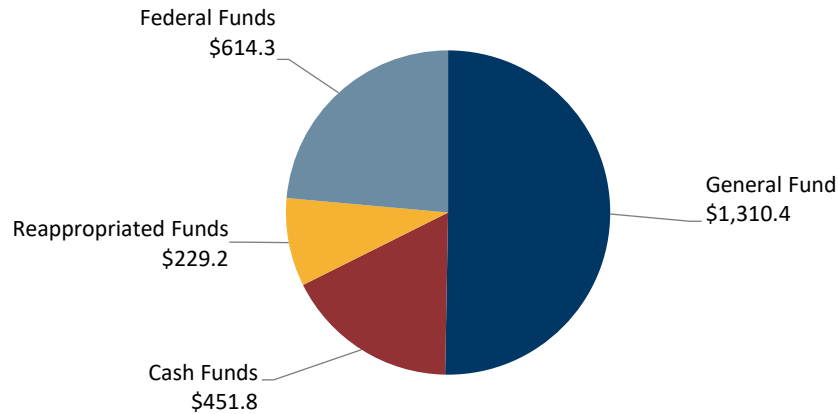
- Veterans Community Living Center at Fitzsimons
- Bruce McCandless Veterans Community Living Center at Florence
- Veterans Community Living Center at Homelake
- Veterans Community Living Center at Rifle
- Spanish Peaks Veterans Community Living Center at Walsenburg

The Living Centers serve all veterans of service in the armed forces of the United States, their spouses, or their widow(er)s, and “Gold Star” parents—a parent whose child died in combat or as a result of injuries received in combat.

For Fiscal Year 2025, the Department was appropriated approximately \$2.6 billion and 5,426 full-time equivalent (FTE) staff.

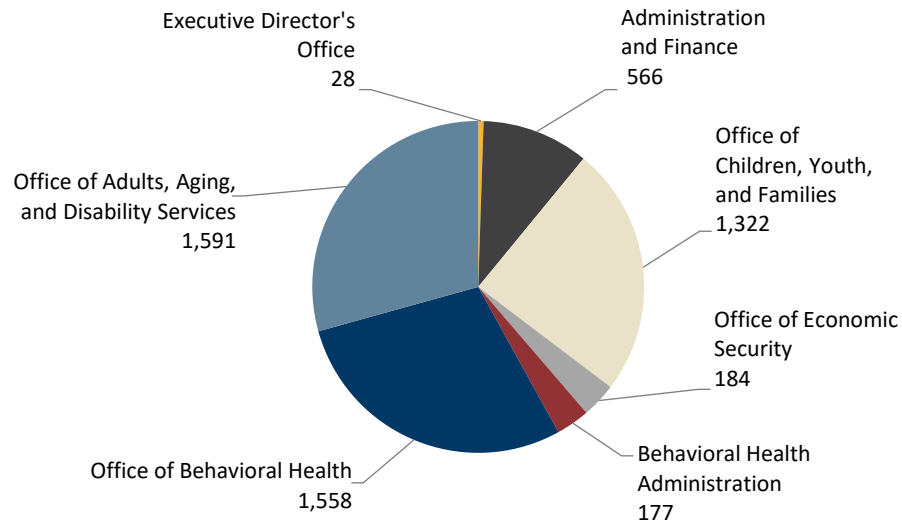
The following charts show the appropriations by funding source and FTE staff by major areas, respectively, within the Department for Fiscal Year 2025.

Department of Human Services Fiscal Year 2025 Appropriations by Funding Source (in Millions)



Source: Joint Budget Committee Fiscal Year 2025-2026 Appropriations Report.

Department of Human Services Fiscal Year 2025 Full-Time Equivalent Staff by Major Areas



Source: Joint Budget Committee's Data Repository.

Fiscal Year 2025 Audit Findings

The following table provides a summary of current audit findings made to the Department, which includes a prior audit finding that has been renumbered to a current finding.

Agency	Material Weakness (Most Serious)		Significant Deficiency (Moderately Serious)		Other	Total
	Financial Reporting	Federal Program Compliance	Financial Reporting	Federal Program Compliance		
Department of Human Services	1	-	-	-	-	1

Current Year Renumbered Finding and Recommendation from a Prior Audit

The following finding and recommendation relating to an internal control deficiency classified as a **Material Weakness** was communicated to the Department of Human Services (Department) in the previous year and has not been remediated as of June 30, 2025 because the original implementation date provided by the Department was in a subsequent fiscal year. This complete finding and recommendation can be found within the original report and the complete recommendation can be found within Section IV: Disposition of Prior Audit Recommendations of this report.

Internal Controls Over Financial Reporting		
Current Rec. Number	2025-013	
Prior Rec. Number(s)	2024-016	
Classification	Material Weakness	
Implementation Date(s)	A. August 2025	B. [1]

[1] This part of the recommendation has either been implemented, partially implemented, not implemented, or is no longer applicable. See Section IV: Prior Audit Recommendations of this report for information regarding this part of the recommendation.



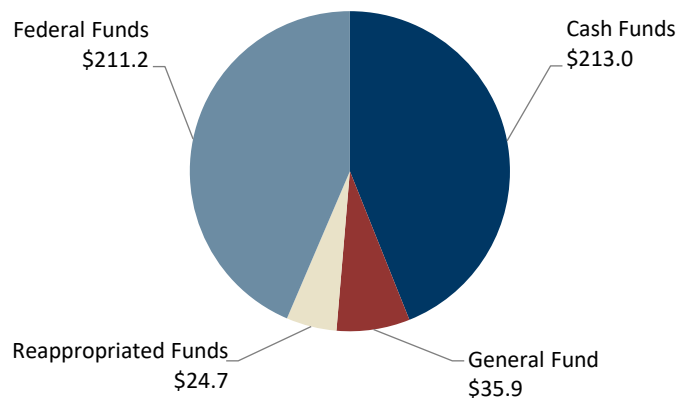
Department of Labor and Employment

The Department of Labor and Employment's (Department) Division of Unemployment Insurance (UI Division) is responsible for the administration and monitoring of Colorado's Unemployment Insurance (UI) programs, including audits and investigations to ensure proper payment of premiums and benefits. The Department's Division of Employment and Training is responsible for the administration of the workforce development programs, state-run workforce centers, and research and analysis on Colorado's employment trends. The Department's Division of Vocational Rehabilitation and Independent Living Services is responsible for providing vocational rehabilitation services to individuals with disabilities so they can obtain employment, and also provides financial and technical support to nonprofit, independent living centers that help individuals with disabilities live and work independently in the community of their choice. The Division of Family and Medical Leave Insurance provides paid family and medical leave insurance benefits to eligible employees.

For Fiscal Year 2025, the Department was appropriated approximately \$484.8 million and 1,763 full-time equivalent (FTE) staff.

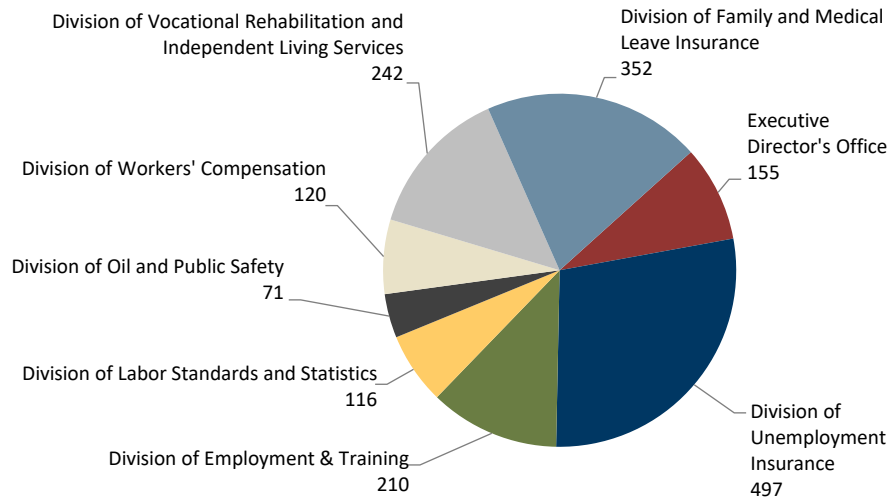
The following charts show the appropriations by funding source and FTE staff by major areas, respectively, within the Department for Fiscal Year 2025.

**Department of Labor and Employment Fiscal Year 2025
Appropriations by Funding Source (in Millions)**



Source: Joint Budget Committee Fiscal Year 2025-26 Appropriations Report.

Department of Labor and Employment Fiscal Year 2025 Full-Time Equivalent Staff by Major Areas



Source: Joint Budget Committee's Data Repository.

Fiscal Year 2025 Audit Findings

The following table provides a summary of current audit findings made to the Department, which includes a prior audit finding that has been renumbered to a current finding.

Agency	Material Weakness (Most Serious)		Significant Deficiency (Moderately Serious)		Other	Total
	Financial Reporting	Federal Program Compliance	Financial Reporting	Federal Program Compliance**		
Department of Labor and Employment	5	-	2*	2*	-	7
*Two Significant Deficiency findings are related to both financial reporting and federal program compliance, and are included in both the federal and financial columns. See Findings 2025-041 and 2025-042 within Section III: Federal Awards Findings.						
**See Section III: Federal Awards Findings						

Finding 2025-014 Recording of Unemployment Insurance Estimates

The Department's accounting section is responsible for all of the Department's financial reporting, including accurate accounting and timely data entry into the Colorado Operations Resource Engine (CORE), the State's accounting system. The Department's financial reporting must comply with generally accepted accounting principles (GAAP), as required by state statute [Section 24-30-204(1),

C.R.S.J. The Governmental Accounting Standards Board (GASB) establishes GAAP for state and local government entities through the issuance of GASB statements.

The Department's UI Division is responsible for collecting unemployment premiums from employers; paying UI benefits to individuals, or "claimants," who have applied for benefits; and performing audits and investigations of premiums and benefit payments to ensure they are calculated and paid, as appropriate. Employer-paid premiums are the primary source of funding for UI benefits.

In order to apply for unemployment benefits, each claimant creates an account in MyUI+, the Department's unemployment benefit system. The Department reviews, or "adjudicates," claims to ensure that claimants are eligible to receive UI benefits.

The Department contracted with a vendor to develop MyUI+ reports with UI benefit payment information. The MyUI+ reports contain information related to payments, including any identified overpayments of UI benefits due to fraud or other reasons, and payments owed to claimants. The Department's accounting section relies on these MyUI+ reports in order to record its fiscal year-end UI accounts payable and related expenditures, accounts receivable and related revenue, and allowance for uncollectable receivables and related bad debt expense transactions. The accounts payable is comprised of UI benefit payments that the Department estimates it owes to claimants or the federal government at fiscal year end. As part of its process, the Department may record deferred revenue for federal payments it receives before it has incurred the related expenditure instead of recording a payable to the federal government; in those instances, the Department will reduce the deferred revenue and record earned revenue at the point that it makes the federally-allowed UI benefit payments. The accounts receivable is comprised of amounts owed to the Department from the federal government as well as amounts owed by claimants for Department overpayments as estimated by Department staff at fiscal year end. The allowance for uncollectable receivables reduces the Department's UI accounts receivable by the amount of overpayments that the Department estimates to be uncollectible, which are also recorded as bad debt expense.

What was the purpose of our audit work and what work was performed?

The purpose of the audit work was to determine whether the Department had adequate internal controls in place over the calculation and recording in CORE of its estimated payables and receivables related to UI benefit claims at June 30, 2025.

As part of our Fiscal Year 2025 audit work, we requested that Department staff provide their documented methodology for calculating estimated receivables and payables for UI benefit payments. In addition, we reviewed the Department's estimated payable and receivable transactions that the Department posted in CORE for Fiscal Year 2025, as well as the support for those transactions, to determine whether the estimates were reasonable and agreed to the underlying documentation.

How were the results of the audit work measured?

We measured the results of our audit against the following:

- GASB Statement No. 62, Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements, as amended, states that “Preparing financial statements requires estimating the effects of future events. Examples of items for which estimates are necessary are uncollectible receivables.... Future events and their effects cannot be perceived with certainty; estimating, therefore, requires the exercise of judgment. Therefore, accounting estimates change as new events occur, as more experience is acquired, or as additional information is obtained.”
- The Office of the State Controller’s (OSC) Fiscal Procedures Manual (Manual), Section 3.1, Preparing Accounting Estimates, states that departments should review their current accounting estimation procedures, or accruals, to ensure they are consistent with OSC guidance in the Manual. Specifically, the Manual states that the revenue and expenditure accrual estimation methodologies must be documented, so the process and source data may be used from year to year to achieve consistency and improve the estimation methodology. The Manual also states that “an inaccurate estimate may indicate the need to research variances and use a different methodology to produce a more accurate estimate.”

What problems did the audit work identify?

We determined that the Department did not have adequate internal controls in place over the calculation and recording in CORE of its estimated payables and receivables related to UI benefit claims during Fiscal Year 2025. Specifically, we identified the following issues:

- The Department incorrectly calculated estimates related to UI benefit payments owed to claimants. Specifically, using the Department’s documented methodology, we recalculated what the estimates should have been and we determined that the Department incorrectly calculated both its estimated accounts receivable and revenue as \$1.5 billion instead of the correct amount of \$86.0 million. This resulted in the UI accounts receivable and revenue balances at fiscal year end being overstated by \$1.4 billion. Additionally, the Department incorrectly calculated both its estimated accounts payable and expenditures as \$1.5 billion instead of the correct amount of \$103.2 million. This resulted in the UI accounts payable and expenditures balances at fiscal year end being overstated by \$1.4 billion.
- After recording the incorrect estimates previously noted, the Department subsequently recorded another transaction that further incorrectly adjusted its account balances. When we reviewed this subsequent transaction, we determined that it resulted in additional account balance misstatements. Specifically, this subsequent transaction resulted in an understatement of \$794.3 million in bad debt expense, an understatement of \$1.6 billion in revenue, an understatement of \$2.5 billion in expenditures, and an overstatement of \$75.5 million in deferred revenue.

Therefore, in combining these errors, the gross dollar amount of accounting adjustments that the Department needed to make based on our audit work totaled \$10.6 billion. The net impact of these accounting entries is \$781.2 million as detailed in the following table.

Account Name	Department Misstatement Amount (Understatement)/Overstatement
Accounts Receivable	\$1.4 billion
Revenue	(\$200 million)
Accounts Payable	\$1.4 billion
Expenditures	(\$1.1 billion)
Bad Debt Expense	(\$794.3 million)
Deferred revenue	\$75.5 million
Net Impact of Misstatements	\$781.2 million

Source: Office of the State Auditor analysis of Department estimates and recorded transactions.

The Department corrected the errors after we notified them of the issues we identified.

Why did these problems occur?

The Department did not calculate and record the year-end UI estimated payables and receivables related to UI benefit claims in accordance with its documented policies and procedures. Specifically, Department staff changed their methodology for their estimates during Fiscal Year 2025, but neither adequately updated their policies and procedures nor evaluated whether the changes to the methodology were appropriate. The Department's changes to the methodology included the Department attempting to reclassify accounts receivable and accounts payable balances, but resulted in the Department incorrectly reclassifying its current year revenue and expenditures in the process. Additionally, the Department changed its methodology for estimating for UI benefit payments due to claimants by using the accounts receivable balance, instead of calculating and recording the estimate using the accounts payable balances as outlined in its documented policies and procedures. In addition, Department staff did not adequately research the balances that they thought were incorrect after recording their estimates, prior to recording a transaction that they thought would correct them. Finally, the Department did not perform an adequate review of the estimates or any of the subsequent transactions prior to recording them in CORE.

Why do these problems matter?

Strong financial accounting internal controls are necessary to ensure that UI balances are accurate, free of material misstatement, supported by sufficient and appropriate evidence, and reported accurately on the State's financial statements, and to demonstrate proper stewardship of public funds. Because the UI program and its related activities are material to the State's financial statements, errors related to the UI program can result in material errors in the State's financial

statements, which reduces public officials' ability to make informed decisions about budgets and public services, and could ultimately negatively affect the auditor's opinion on the statements.

Classification of Finding: **Material Weakness**

This finding does not apply to a prior audit recommendation.

Recommendation 2025-014

The Department of Labor and Employment (Department) should improve its internal controls over its accounting for Unemployment Insurance (UI) estimated payables and receivables, as well as the related expenditures and revenues, related to UI benefit claims at fiscal year end, and ensure estimated amounts recorded are accurate. This should include following its current policies and procedures, or identifying and making appropriate changes to its policies and procedures for calculating and recording its year-end estimate, and ensuring that adequate reviews of the fiscal year-end calculations and reporting information are performed.

Response

Department of Labor and Employment

Agree

Implementation Date: June 2026

The Department agrees with the recommendation. We are committed to following established policies while updating procedures where necessary to improve our year-end estimate accuracy. By strengthening our internal review process, we will ensure that all fiscal year-end financial information is thoroughly vetted before reporting.

Finding 2025-015

Financial Reporting

The Department's accounting section is responsible for all of the Department's financial reporting, including accurate accounting and timely data entry into CORE. It is also responsible for ensuring that the Department complies with state fiscal rules and statutes, and the OSC's Manual in relation to the Department's financial reporting. The Department's financial reporting must comply with GAAP, as required by state statute [Section 24-30-204(1), C.R.S.]. GASB establishes GAAP for state and local government entities through the issuance of GASB statements.

The Department's accounting section is also responsible for following the Manual in completing and providing information through the submission of exhibits to the OSC to assist in the preparation of the State's financial statements and required note disclosures.

Throughout the fiscal year, Department staff provide capital assets information to the accounting section, which then records or adds the capital asset in CORE. The Department's Fiscal Year 2025 year-end capital asset balance of \$171.2 million includes assets such as buildings, software, furniture, equipment, construction in progress, land, and leasehold improvements.

The Department's UI Division is responsible for the collection of unemployment premiums from employers, and the payment of UI benefits to individual who have applied for benefits, or "claimants." The Department contracted with a vendor to develop reports containing UI benefit payment information from MyUI+, the Department's unemployment benefits system. The Department requested that the MyUI+ reports contain accurate information related to payments, including any overpayments of UI benefits due to fraud or other reasons and payments owed to claimants. The Department's accounting section relies on these MyUI+ reports in order to record its fiscal year-end UI estimates, such as UI accounts receivable balances for any overpayments made to claimants and due back to the Department. The UI accounts receivable balance was \$2.5 billion at June 30, 2025.

What was the purpose of our audit work and what work was performed?

The purpose of our audit work was to determine whether the Department had adequate internal controls over its accounting function and complied with OSC procedures related to financial accounting and reporting for Fiscal Year 2025.

An additional purpose of our work was to review the Department's progress in implementing our Fiscal Year 2023 audit recommendation related to its internal controls over financial reporting. At that time, we recommended that the Department strengthen its internal controls over financial reporting by following its current policies and procedures for its accounting processes, including requiring its staff to perform an adequate review of its financial accounting and reporting information. The Department agreed with this recommendation and planned to implement it by August 2024.

We reviewed the Department's policies and procedures over its financial accounting and reporting processes and performed testing of the Department's recording of accounting transactions in CORE to determine whether the Department complied with its own policies, state fiscal rules and statutes, and the OSC's Manual. As part of our testing, we reviewed capital asset cumulative account balances for Fiscal Year 2025 and supporting documentation in CORE to determine whether the account balances were appropriate, and whether the Department recorded the financial information correctly in CORE.

We also reviewed the Department's exhibits that it submitted to the OSC for Fiscal Year 2025 and the related supporting documentation to determine whether the exhibits were accurate, complete, and prepared in accordance with the OSC's Manual instructions.

We also inquired of Department staff regarding a portion of its Fiscal Year End 2025 UI accounts receivable balance—\$79.7 million of the \$2.5 billion (3 percent) balance at year end—that originated in prior years and that the Department indicated in prior years did not tie to MyUI+ reports.

How were the results of the audit work measured?

We measured the results of our audit work against the following:

State Fiscal Rule 1-1 (6.5), Internal Controls, requires that state departments “implement internal accounting and administrative controls that reasonably ensure that financial transactions are accurate, reliable, conform to the Fiscal Rules, and reflect the underlying realities of the accounting transaction (substance rather than form).” Examples of these internal controls include written policies and procedures over accounting processes to ensure that departments accurately record revenue, expenditures, and capital assets, including that they record these activities in the correct accounts in CORE.

The Department’s policies and procedures require staff to perform an adequate review over accounting transactions prior to recording the transactions in CORE and/or submitting exhibits to the OSC for its review.

The OSC’s Manual contains instructions for the completion of exhibits. Specifically:

- Exhibit K1, Schedule of Federal Assistance, is used to report federal expenditure information to the OSC for inclusion in the State’s Schedule of Expenditures of Federal Awards.
- Exhibit P, Accounting Estimates & Changes in Accounting Estimates in Excess of \$5 Million, provides the information to the OSC regarding major accounting estimates used as part of the fiscal year-end accounting close process.
- Exhibit PPA, Prior Period Adjustments, is used to report the Department’s correction of an error from prior fiscal years. The Exhibit’s instructions state that the Department should contact the OSC as soon as it identifies a prior-year error greater than \$1 million in order to obtain direction from the OSC on how the Department should record the entry in CORE.

The OSC’s Manual directs the Department’s process for recording capital assets. Specifically, the Manual prescribes that capital assets associated with the activities of governmental fund types should be recorded by departments in CORE using the General Full Accrual Account Group Fund. Capital assets associated with other fund types should be recorded by departments in the respective enterprise, internal service, or fiduciary fund. This includes the Family Medical Leave Insurance Fund, which is an enterprise fund that the Department uses to record financial activity for the Family Medical Leave Insurance program.

The OSC’s Manual, provides direction for recording a reduction to a receivable account through a “contra asset” or “allowance account” if needed due to the receivable’s collectibility. Specifically, the Manual, Chapter 3, Section 3.3, Accounts Receivable and Tax Accruals, states that “If the

collectability of the potential receivable is questionable, the department should evaluate the potential uncollectable amount to determine the need for or adequacy of a related Accounts Receivable Allowance.” The OSC’s Manual, Chapter 3, Section 3.4, Accounts Receivable Allowances, further states that “Allowances for uncollectible receivables may be established at any time during the fiscal year. Factors including, but not limited to, the age of the receivable, any payment history, collectability of the debt (do you have enough information on the debtor to attempt collection?) and financial condition of the debtor should be considered in making an allowance determination. If not already fully reserved, uncollected receivables greater than 6 years old should be evaluated and consideration given to fully reserving the balance in the allowance for uncollectable accounts as uncollectible by third party external collectors.”

What problems did the audit work identify?

Based on our audit work, we identified issues with a portion of the Department’s Fiscal Year 2025 exhibits, capital asset balances, and an accounts receivable balance, as follows:

Exhibits. We identified the following issues with three of the Department’s 28 exhibits:

- **Exhibit P.** The Department incorrectly included a transaction totaling \$5.0 billion on its Exhibit P that was not related to the recording of a major accounting estimate, and therefore, should not have been reported on this exhibit.
- **Exhibit K1.** The Department understated its federal expenditures on this exhibit by \$660,000. Specifically, the Department understated its expenditures by \$502,000 for the Social Security – Work Incentives and Assistance Program [ALN 96.008], by over \$143,000 for the Rehabilitation Services Independent Living Services for Older Individuals Who are Blind [ALN 84.177], and by nearly \$15,000 for the ACL Independent Living State Grants [ALN 93.369]. After we notified the Department of these errors, it revised and resubmitted a corrected Exhibit K1 to the OSC.
- **Exhibit PPA.** The Department incorrectly reported its prior period adjustments on the Exhibit PPA. Specifically, the Department failed to include six identified adjustment transactions totaling \$39.7 million on the Exhibit PPA. Additionally, the Department incorrectly reported \$182,500 as an operating expense rather than an asset on the Exhibit. The Department revised and resubmitted a corrected Exhibit PPA to the OSC after we notified the Department of the error.

Submission of Revised Exhibits. The Department did not submit necessary corrected exhibits to the OSC after it corrected the recorded UI claimant payment estimates in CORE. First, the Department failed to submit a revised Exhibit K1 to the OSC to address UI payment estimate corrections that the Department identified and made in CORE in November 2025. As a result, the Department’s Exhibit K1 was overstated by \$294.3 million. Additionally, the Department failed to submit a revised Exhibit P to the OSC to remove incorrect UI estimates totaling \$5.0 billion, and include the correct UI estimate totaling \$1.8 billion. The Department revised and submitted corrected Exhibits to the OSC after we notified the Department of the issues.

Capital Assets. The Department overstated its capital asset balance in the General Full Accrual Account Group Fund by \$14.6 million. Specifically, the OSC requested that the Department move \$28.5 million in capital assets from the General Full Accrual Account Group Fund to the FAMLI Fund. Although the Department correctly added \$28.5 million in capital assets to the FAMLI fund, it only removed a portion—\$13.9 million—in capital assets from the General Full Account Group Fund. The Department corrected this error after we notified it of the overstatement.

Accounts Receivable. The Department has not completed its review of the \$79.7 million UI accounts receivable balance from prior years, which it has been unable to tie to MyUI+ reports. Department staff indicated that they have determined that the balance originated prior to Fiscal Year 2020 and that a majority of the balance dates back to Fiscal Year 2014, but Department staff do not know if the receivable is valid or represents actual amounts due to the Department.

Why did these problems occur?

The Department did not fully implement our prior audit recommendation related to its financial reporting, and continued to lack sufficient internal controls over its financial accounting processes, including its year-end closing process for Fiscal Year 2025. Specifically, the Department did not comply with its current policies and procedures, including its accounting processes requiring the performance of an adequate review of its financial accounting and reporting information. Additionally, the Department does not have documented policies and procedures that ensure that exhibits are revised and submitted to the OSC when necessary.

The Department also has not adequately researched the UI accounts receivable balance that has been outstanding since prior to Fiscal Year 2020 in order to determine whether the balance is valid and accurate, or if the balance is an error or uncollectible and should be written off.

Why do these problems matter?

Strong financial accounting internal controls, including effective review processes and procedures over financial transactions and exhibits, are necessary to ensure that balances are reported accurately and in accordance with rules and regulations. Without sufficient internal controls, the Department cannot ensure that it is providing timely, complete, and accurate financial information to the OSC and, ultimately, that the State's financial statements are accurate.

Classification of Finding: **Material Weakness**

This finding applies to prior audit recommendations
2024-018A and 2023-023A.

Recommendation 2025-015

The Department of Labor and Employment (Department) should strengthen its internal controls over its financial accounting and reporting processes by:

- A. Ensuring accounting staff follow the Department's current policies and procedures for its accounting processes related to its review processes, including its fiscal year-end review process. This should include requiring its staff to perform an adequate review of its financial accounting and reporting information to ensure it is accurate and complete as of the end of the fiscal year.
- B. Developing, documenting, and implementing policies and procedures to ensure that exhibits are revised when necessary and submitted to the Office of the State Controller.
- C. Completing its research on the outstanding Unemployment Insurance-related accounts receivable balance noted in the finding to determine if the amount accurately represents amounts owed to the Department and, if so, taking steps to collect the balance. If the research indicates that the amount was recorded in error or otherwise represents uncollectible amounts, the Department should make adjustments in the Colorado Operations Resource Engine (CORE), the State's accounting system, to remove the balance.

Response

Department of Labor and Employment

- A. Agree

Implementation Date: August 2027

The Department agrees with the finding. We will ensure adherence to accounting policies by requiring staff to conduct robust reviews of financial information. These enhanced efforts will focus on ensuring the accuracy and completeness of all reporting as of fiscal year-end.

- B. Agree

Implementation Date: August 2027

The Department agrees with the finding. We will implement the following corrective actions:

- Identify and augment the checklist to reflect best practices and guidance for Exhibit management in accordance with the Fiscal Procedures Manual.
- Cross check and review with staff as outlined in our checklist to ensure consistent, reliable, and timely Exhibit submission.

C. Disagree

Implementation Date: Not Applicable

For context, the Department – not the OSA – identified this balance in 2023 using our experience with the program and professional judgment. Due to the complexity and materiality of the figure, and after extensive research our discovery confirmed this balance was largely historical, dating back to 2014 and spanned two distinct accounting systems as documented in our Standard Operating Procedures.

To ensure full compliance with State Fiscal Rules and the Colorado Employment Security Act (CESA), we are validating the researched figure through MyUI+ reporting. The absence of a prior write-off date was to ensure data integrity and respect the work of the previous administrations.

This deliberate process must not be misinterpreted or misrepresented as inaction or a lack of research. The Department continues to account for this balance in year-end accrual entries and maintains full transparency through ongoing disclosure in our financial reports.

Auditor's Addendum

Based on the Department's response, it is unclear what the Department is disagreeing with in the recommendation since it has indicated it is continuing its research on this outstanding balance, as recommended. As discussed in our finding, while the Department informed us of the outstanding balance in 2023, we determined that Department staff have not completed the research necessary to determine if the amount accurately represents amounts owed to the Department. The Department is ultimately responsible for ensuring that its financial information that is included in the State's financial statements is accurate and complete.

Finding 2025-016

Contract Compliance Related to System and Organization Control Reports

The Department contracts with third-party vendors (service organizations) to provide various services for the Department's IT systems, including:

MyUI+ and MyUI Employer+ (MyUI+ Systems). The Department uses these systems to aid in determining eligibility for Unemployment Insurance (UI) benefits.

MyFAMLI+ Employer and MyFAMLI+ Benefits (MyFAMLI+ Systems). The Department uses these systems to administer the Family and Medical Leave Insurance (FAMLI) program.

Accessible Web-Based Activity and Reporting Environment (AWARE). The Department uses this system for the Vocational Rehabilitation program.

The Department is the business owner of these IT systems and works with OIT and its external IT service provider to manage the systems. For example, according to the Department, OIT plays a critical role in these systems' control environments, which establish the culture and framework for other IT controls. Additionally, the Department may collaborate with OIT in drafting the service provider's contract, as it did for the MyFAMILI+ Systems.

Service organizations can contract with independent auditors (service auditors) to audit the service organizations' internal controls for their IT systems in order to provide independent, third-party validation that the service organization handling data for significant systems—those with significance to either the State's financial statements or the Department's compliance with federal grant programs—has effective internal controls over a period of time. Additionally, the audit provides assurance that the data is secure and accurate. The service auditors follow guidance issued by the American Institute of Certified Public Accountants (AICPA), Statement on Standards for Attestation Engagements (SSAE), within AT-C Section 320, and issue System and Organization Controls (SOC) reports at the conclusion of the audit engagement. One type of SOC report, a SOC 1, Type 2 report, provides the service auditor's opinion on the service organization's internal controls, specifically, as to whether the internal controls are suitably designed and operating effectively for a specified period. SOC examinations service multiple stakeholders by providing independent verification that service providers are maintaining adequate controls over the processes and data they handle.

The Department uses contract templates approved by the OSC's Central Contracts Unit (CCU). The approved contract template has a provision for service providers that should be included within the contract that requires a SOC 1, Type 2 report for the Department's significant systems unless the OSC approves the exclusion.

What was the purpose of our audit work and what work was performed?

The purpose of the audit work was to determine whether the Department had a process in place to determine which of its IT systems are significant and, therefore, should undergo a SOC 1, Type 2 evaluation. Additionally, we performed audit work to determine whether the Department ensured its service organizations for its significant systems engaged with a service auditor to conduct a SOC 1, Type 2 engagement related to the service organization's internal controls for its IT systems.

In addition, we performed testing to determine whether the Department implemented our Fiscal Year 2023 audit recommendation, which stated that the Department should hold its IT service organizations accountable for engaging with a service auditor to obtain an opinion on the service organizations' internal controls, through SOC 1, Type 2 reports, including enforcing contract provisions requiring the engagements. The Department agreed with this recommendation and reported at that time that it planned to implement it by July 2024.

As part of our testwork, we inquired on the Department's process for determining which of its IT systems are significant. We also reviewed the Department's contracts with its service organizations

for the MyUI+, AWARE, and MyFAMILI+ systems, to determine if the Department required the service organizations to provide assurance that the service organization's internal controls were operating effectively during Fiscal Year 2025. Additionally, we inquired whether the Department received SOC 1, Type 2 reports from its service organizations that managed IT services for these systems for Fiscal Year 2025.

How were the results of the audit work measured?

We measured the results of our audit work against the following:

The AICPA's SSAE [AT-C Sections 320.40(m)(ii) and (iii)] requires service auditors to issue an opinion within a SOC 1, Type 2 report. When service auditors provide an unmodified opinion in a SOC 1, Type 2 report, it provides reasonable assurance that a service organization has suitably designed internal controls over the related IT system and that those internal controls were operating effectively for a specified period. Conversely, AT-C Section 320.42(c) states that when service auditors provide a modified opinion in a SOC 1, Type 2 report, it could indicate that these internal controls were not operating effectively for a specified period.

The OSC has adopted the Standards for Internal Control in the Federal Government (Green Book), published by the U.S. Government Accountability Office (GAO), as the State's standard for internal controls, which all state agencies and higher education institutions must follow. Green Book, Paragraph OV4.01, Service Organizations, states that management retains responsibility for the performance of processes assigned to its service organizations. Furthermore, the Green Book specifies that management needs to understand the internal controls that each service organization has designed, implemented, and operates, as well as how each service organization's internal control system impacts departments' internal control systems.

The OSC's contract template has a provision that states, "If Contractor performs Work for any of the State's IT systems that impact the State's Comprehensive Annual Financial Report as determined by the Colorado Office of the State Controller, Contractor, on an annual basis, shall deliver to the State, at Contractor's sole cost and expense, Contractor's System and Organization Controls 1 Type 2 Report ("SOC 1, Type 2 Report") prepared by a qualified independent audit firm with respect to the Statement on Standards for Attestation Engagements, Reporting on Controls at a Service Organization (SSAE) as promulgated by the Auditing Standards Board of the American Institute of Certified Public Accountants, as amended, from time to time." The instructions set within the OSC contract templates state that the provision "may be removed only upon written approval by CCU that it is not applicable."

What problems did the audit work identify?

Based on our audit work, we determined that the Department did not ensure that it obtained SOC 1, Type 2 reports for its significant IT systems for Fiscal Year 2025 and did not implement our prior audit recommendation. Specifically, we identified the following:

MyUI+ Systems. The Department did not hold its service organization accountable for its contract provisions related to the SOC 1, Type 2 report for MyUI+ Systems. Specifically, the Department's Fiscal Year 2025 contract with the MyUI+ service organization specified that a SOC 1, Type 2 report will be provided to the Department; however, the Department did not enforce this contract requirement and ensure that its MyUI+ service organization engaged with a service auditor to obtain the contractually required SOC 1, Type 2 report for this system for Fiscal Year 2025.

MyFAMLI+ Systems. The Department did not hold its service organization accountable for its contract provisions related to the SOC 1, Type 2 report for MyFAMLI+ Systems. Specifically, the Department's Fiscal Year 2025 contract with the service organization specified that a SOC 1, Type 2 report will be provided to the Department; however, the Department did not enforce this contract requirement and ensure that its MyFAMLI+ service organization engaged with a service auditor to obtain the contractually required SOC 1, Type 2 report for these systems for Fiscal Year 2025.

AWARE System. The Department did not include the OSC's SOC 1, Type 2 Annual Report contract provision in its contract with its AWARE system service organization. However, based on our testwork, we determined that AWARE is a significant system during Fiscal Year 2025 because the Department uses AWARE for its administration of the federal Vocational Rehabilitation grant, including federal reporting and tracking the grant expenditures. The Department's expenditures for Vocational Rehabilitation during Fiscal Year 2025 totaled \$69.2 million.

As a result of these issues, the Department also failed to follow the OSC's requirement for it to obtain and provide SOC 1, Type 2 reports to the OSC for the MyUI+ and MyFAMLI+ systems for Fiscal Year 2025.

Why did these problems occur?

The Department did not have effective internal controls in place during Fiscal Year 2025 related to its service organizations and SOC 1, Type 2 reports. Specifically, the Department did not have documented policies and procedures for determining which of its IT systems are significant. Additionally, it did not have sufficient processes to ensure that its service organizations for its significant systems engaged with a service auditor to perform procedures for a SOC 1, Type 2 report related to the service organization's internal controls for its IT systems. Specifically:

MyUI+ Systems. According to the Department, there were personnel changes within the Department that resulted in its failing to enforce the contract provision, and ensuring the service organization engaged with a service auditor to conduct a SOC 1, Type 2 engagement.

MyFAMLI+ Systems. According to the Department, there were coordination challenges between the Department and OIT that delayed the completion of the SOC 1 audit, which contributed to its failure to obtain an annual SOC 1, Type 2 report that covered Fiscal Year 2025. The Department indicated at the end of our audit that it was actively working with OIT to ensure mutual understanding of audit expectations, timelines, and respective roles and responsibilities in the IT control environments.

AWARE. According to the Department, it considers AWARE to only be a case management system and not a significant system. However, the Department could not provide documentation to support how it determined that AWARE was not significant for Fiscal Year 2025.

Why do these problems matter?

Without policies and procedures for determining which IT systems are significant and, therefore, require a SOC-1, Type 2 report, and without processes that ensure it holds its service organizations accountable to contract requirements for obtaining a SOC-related engagement, the Department cannot obtain assurance that the service organization's IT-related processes and controls are designed and operating effectively, and that the service organizations are safeguarding the systems and data that they manage. Further, the Department cannot ensure that it adheres to OSC requirements to provide the related information to the OSC for consideration of the impact that the systems have on the State's system of IT-related internal controls.

Classification of Finding: **Material Weakness**

This finding applies to prior audit recommendations
2024-019 and 2023-024.

Recommendation 2025-016

The Department of Labor and Employment should strengthen its internal controls over its IT systems by:

- A. Developing, documenting, implementing, and adhering to policies and procedures for determining which of its IT systems that are administered by service organizations are significant and, therefore, require System and Organization Controls (SOC) 1, Type 2 reports.
- B. Holding its IT service organizations for its significant systems accountable for engaging with a service auditor to obtain an opinion on the service organizations' internal controls, through SOC 1, Type 2 reports, including enforcing contract provisions requiring the engagements.
- C. Adhering to the Office of the State Controller (OSC) requirement to provide SOC 1, Type 2 reports for its significant systems in the timeframe required by the OSC.

Response

Department of Labor and Employment

A. Agree

Implementation Date: January 2027

The determination of whether an IT system is significant is a risk-based, collaborative process. Since SOC 1 Type II reports focus specifically on Internal Controls over Financial Reporting (ICFR), the scoping process is led by the Program in collaboration with Finance where any interface occurs to ensure that any sub system outside of the accounting system of record (CORE) with a material impact on financial statements is identified. This effort is supported by Information Technology (IT) to define the technical boundaries and Procurement to manage third-party service organization contracting requirements. To ensure consistent compliance, the Department will define the criteria for Financial Significance as a part of our IT Application Health Assessment process which will be formally documented.

B. Agree

Implementation Date: January 2027

The Department will review its technology systems annually to determine if they are financially significant; for systems that are supported by service providers, will ensure they conduct a SOC 1 Type II audit of the system.

The Department has initiated a formal engagement with a third-party audit firm to conduct a SOC 1 Type II audit of the MyUI+ system and its service provider, Deloitte. The Department is currently in the control-mapping phase to finalize the description of the system and the specific control objectives to be tested.

Regarding the AWARE system, the Department is in the final stages of developing a new Case Management System (CMS). The system will no longer be supported by a contract with a service organization but by the Office of Information Technology. The Department will ensure that the new system's control environment is designed to adhere to OIT CISP as a result of this transition however the requirement for a SOC 1 Type II will no longer be required.

As it pertains to MyFAMLI+, the Department is working with an audit vendor to implement a permanent audit schedule across all technology platforms in order to ensure compliance. Having finalized our controls, the Department expects to complete the SOC 1 Type II audits for both the MyFAMLI+ Employer (second audit) and MyFAMLI+ (first audit) systems by January 2027.

C. Agree

Implementation Date: January 2027

The department will strengthen its internal controls over its information technology system by adhering to the Office of the State Controller requirement to provide SOC 1 Type II reports for its significant systems in the time frame required by the OSC.

Finding 2025-017

MyFAMLI+ Access Management

Government Auditing Standards allow for information that is considered sensitive in nature, such as detailed information related to information technology system security, to be issued through a separate “classified or limited use” report because of the potential damage that could be caused by the misuse of this information. We consider the specific technical details of this finding, along with the response, to be sensitive in nature and not appropriate for public disclosure. Therefore, the details of the following finding and response have been provided to the Department in a separate, confidential memorandum.

The Department’s FAMLI Division (Division) is responsible for administering the FAMLI program (Program), which provides paid family and medical leave insurance benefits to eligible employees. The Program was approved by Colorado voters in 2020 and officially began offering benefits on January 1, 2024. Both employees and employers in the State contribute to the Program, except for small employers with fewer than 10 employees.

The Division uses the My FAMLI+ Systems to administer the Program. The MyFAMLI+ Systems aid the Division in administering the benefit claims and payments, employer wage data, premium payments, and employer exemption applications. The Division, as the business owner, shares the responsibility for the reliability and availability of the MyFAMLI+ Systems with two IT service providers—OIT and a third-party vendor. The third-party vendor, under contract with the Division, manages and hosts the MyFAMLI+ Systems and stores Program information on its servers and databases. The Division manages user access control for the MyFAMLI+ Systems in collaboration with OIT. The Division is responsible for granting and removing user access to the My FAMLI+ Systems, which includes ensuring that unauthorized employees do not retain access to the systems, in compliance with OIT’s Colorado Information Security Policies (Security Policies or CISPs) related to user access.

OIT has promulgated these Security Policies for state departments, including the Department, to follow for their information systems. The CISPs outline specific business owner IT requirements with which the Department must comply.

What was the purpose of our audit work and what work was performed?

The purpose of the audit work was to gain an understanding of and determine the effectiveness of the Division’s IT general controls related to access management for the MyFAMLI+ Systems during Fiscal Year 2025.

Our audit work consisted of inquiries to the Division to gain an understanding of its IT general controls related to its MyFAMLI+ Systems, and testing of certain IT controls for the systems. Our

testing included reviewing documentation provided by Division staff that supported the internal controls for the MyFAMLI+ Systems.

How were the results of the audit work measured?

We measured our audit work against the OIT Security Policies that were in place and enforceable for Fiscal Year 2025.

What problems did the audit work identify?

Based on our testwork, we identified problems with the Division's access management controls for the MyFAMLI+ Systems during our Fiscal Year 2025 audit.

Why did these problems occur?

These problems occurred because the Division's access management procedures have not been updated to comply with the OIT Security Policies.

Why do these problems matter?

The deficiencies noted increase the risk of unauthorized access to the Department's IT systems and could, therefore, threaten the confidentiality, integrity, and availability of the MyFAMLI+ Systems and their data. Ultimately, if key MyFAMLI+ Systems' access management processes and controls are not in place and operating effectively, the Division's ability to administer the FAMLI program in a secure manner could be adversely impacted, as well as the reliability of MyFAMLI+ Systems data used in and related to the Department's and State's financial and other Program reporting.

Classification of Finding: **Material Weakness**

This finding does not apply to a prior audit recommendation.

Recommendation 2025-017

The Department of Labor and Employment's Division of Family and Medical Leave Insurance should improve its information security IT user access management controls for its MyFAMLI+ information systems by:

- A. Implementing recommendation Part A as noted in the confidential finding.
- B. Implementing recommendation Part B as noted in the confidential finding.
- C. Implementing recommendation Part C as noted in the confidential finding.

Response

Department of Labor and Employment

A. Agree

Implementation Date: July 2027

The Department will implement Part A of the confidential finding.

B. Agree

Implementation Date: July 2027

The Department will implement Part B of the confidential finding.

C. Agree

Implementation Date: July 2027

The Department will implement Part C of the confidential finding.

Department of Labor and Employment

Current Year Renumbered Finding and Recommendation from a Prior Audit

The following finding and recommendation relating to an internal control deficiency classified as a **Material Weakness** was communicated to the Department of Labor and Employment (Department) in the previous year and has not been remediated as of June 30, 2025 because the original implementation dates provided by the Department were in a subsequent fiscal year. This complete finding and recommendation can be found within the original report and the complete recommendation can be found within Section IV: Disposition of Prior Audit Recommendations of this report.

Family and Medical Leave Insurance Revenue Recognition			
Current Rec. Number	2025-018		
Prior Rec. Number(s)	2024-017		
Classification	Material Weakness		
Implementation Date(s)	A. [1]	B. [1]	C. July 2026
	D. July 2026	E. July 2026	F. July 2026

[1] This part of the recommendation has either been implemented, partially implemented, not implemented, or is no longer applicable. See Section IV: Prior Audit Recommendations of this report for information regarding this part of the recommendation.



Department of Local Affairs

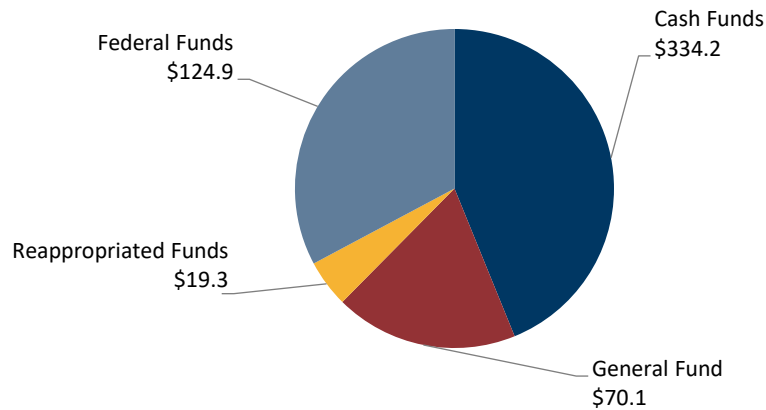
The Department of Local Affairs (Department) is responsible for strengthening local communities by providing strategic training, research, technical assistance, and funding to localities. There are five separate divisions within the Department as follows:

- **Executive Director's Office.** This office provides leadership and support for the other Department divisions, including communications and media relations, legislative liaison, human resources, budgeting, and finance.
- **Board of Assessment Appeals.** This board hears appeals filed by real and personal property owners regarding the valuation placed on their property.
- **Division of Housing.** This division provides state and federal funding to increase the inventory of affordable housing and to offer Housing Choice Voucher rental assistance statewide. The Housing Choice Voucher program, formerly known as Section 8, funded by the U.S. Department of Housing and Urban Development contracts with public housing authorities and nonprofit organizations to assist low-income families, the elderly, and the disabled to afford decent, safe, and sanitary housing in the private market.
- **Division of Local Government.** This division provides technical information to local governments on available federal and state programs, performs research on local government issues, and provides information to the Governor and General Assembly on local government needs and problems.
- **Division of Property Taxation.** This division coordinates and administers the implementation of property tax law throughout the State.

For Fiscal Year 2025, the Department was appropriated approximately \$548.5 million and 246 full-time equivalent (FTE) staff.

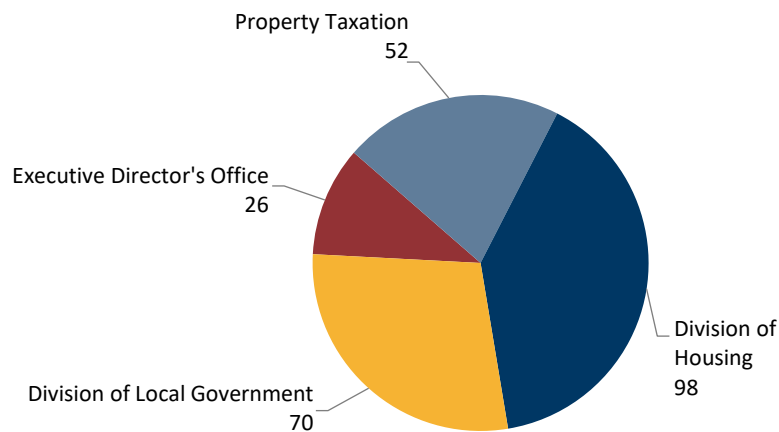
The following charts show the appropriations by funding source and FTE staff by major areas, respectively, within the Department for Fiscal Year 2025.

Department of Local Affairs Fiscal Year 2025 Appropriations by Funding Source (in Millions)



Source: Joint Budget Committee Fiscal Year 2025-26 Appropriations Report.

Department of Local Affairs Fiscal Year 2025 Full-Time Equivalent Staff by Major Areas



Source: Joint Budget Committee's Data Repository.

Fiscal Year 2025 Audit Findings

The following table provides a summary of current audit findings made to the Department.

Agency	Material Weakness (Most Serious)		Significant Deficiency (Moderately Serious)		Other	Total
	Financial Reporting	Federal Program Compliance**	Financial Reporting	Federal Program Compliance		
Department of Local Affairs	1	2	-	-	-	3
	**See Section III: Federal Awards Findings					

Finding 2025-019

Internal Controls Over Financial Reporting

The Department provides financial support to local communities and professional and technical services to community leaders in the areas of governance, housing, and property tax administration.

The Division of Housing (Division) partners with local communities to increase the inventory of available housing. The Division supports a wide range of housing efforts, including affordable housing, rental assistance vouchers, methods for addressing homelessness, regulation of mobile home parks and factory-built structures, and home modifications for accessibility. As part of the Division's responsibilities, it administers the following:

- The Connecting Coloradans Experiencing Homelessness with Services Housing Fund (CCER). This fund provides grants to eligible recipients to enable them to make investments or improvements in their communities or regions of the State to address the needs of persons experiencing homelessness. The Department distributed \$46.7 million in CCER funds during Fiscal Year 2025.
- The Economic Recovery and Relief Cash Fund (CRFE). This fund provides grants to businesses for investing in economic development opportunities in response to the negative economic impacts of the coronavirus pandemic. The Department distributed \$12.0 million in CRFE funds during Fiscal Year 2025.
- The Regional Navigation Campus Cash Fund (RNCR). This fund provides grants to local governments in the Denver Metropolitan area or community partners in conjunction with local governments for building or acquiring, and then facilitating, regional navigation campuses to respond to and prevent homelessness. The Department distributed \$38.8 million in RNCR funds during Fiscal Year 2025.
- The Transformational Affordable Housing Fund (TAHR). This fund provides low-interest, flexible, and below-market financing sources to developers and affordable housing providers in order to create or preserve affordable housing for low-income and middle-income households throughout the state. The Department distributed \$72.4 million in TAHR funds during Fiscal Year 2025.

The Department's accounting section is responsible for all of the Department's financial reporting, including accurate accounting and timely data entry into the Colorado Operations Resource Engine (CORE), the State's accounting system. The Department's financial reporting must comply with Generally Accepted Accounting Principles (GAAP), as required by state statute [Section 24-30-204(1), C.R.S.]. The Governmental Accounting Standards Board (GASB) establishes GAAP for state and local government entities through the issuance of GASB statements.

For the Department's grant programs, the Department's accounting section is responsible for obtaining the supporting documentation from the Division and then posting the appropriate entries

in CORE. Accounting staff review the documentation to determine how to record the entry in CORE. In some cases, if the grant is a federally-reimbursable grant, the Department sets up the grant in CORE to automatically record federal revenue and a receivable from the federal government once the Department records an expenditure for that grant. The Department receives most of its grant funding from the federal government on a reimbursement basis after the Department expends the funds.

The State created the CCER, CRFE, RNCR, and TAHR funds through the State's refinancing of federal State and Local Fiscal Recovery Funds (SLFRF), which was allowed under that federal program. Specifically, with the passage of Colorado legislation in 2024 [House Bill (HB) 24-1466], the SLFRF funds received by the State were converted, or "refinanced," as State general funds—including the funds received and allocated to these four Department programs. The creation of these funds through interfund transfers produced a positive fund balance until the balance of the respective cash fund is expended in accordance with the American Rescue Plan Act of 2021.

In June 2022, the GASB issued GASB Statement No. 101 (GASB 101), Compensated Absences, which updated the recognition and measurement guidance for compensated absences; the Department implemented GASB 101 as of the beginning of Fiscal Year 2025, on July 1, 2024. The Department recorded a compensated absences liability of \$2.3 million as of June 30, 2025. The Office of the State Controller (OSC) provides guidance to departments regarding the implementation of new GASB standards, including GASB 101, in the form of written publications, templates, and other resources that the OSC communicates directly to each state department. The OSC's guidance details what the new standard is and how to implement it using the resources provided by the OSC. Departments are required to apply the new GASB standards in their financial reporting, as well as apply the OSC's guidance when implementing a new standard.

What was the purpose of our audit work and what work was performed?

The purpose of our audit work was to determine whether the Department had adequate internal controls related to its financial reporting and accounting processes and complied with the OSC's procedures related to financial accounting and reporting for Fiscal Year 2025.

We reviewed the Department's policies and procedures over its financial accounting and reporting processes and the recording of accounting transactions in CORE to determine whether the Department complied with its own policies, state fiscal rules and statutes, and the OSC's Fiscal Procedures Manual (Manual). We specifically reviewed the Department's accounts receivable and revenue account balances for four funds—CCER, CRFE, RNCR, and TAHR—and reviewed the Department's implementation of GASB 101 and the related accounting entries and calculations.

How were the results of the audit work measured?

We measured the results of our audit work against the following requirements:

- State Fiscal Rule 1-1 (6.5), Internal Controls, requires that state departments “implement internal accounting and administrative controls that reasonably ensure that financial transactions are accurate, reliable, conform to the (OSC’s) Fiscal Rules, and reflect the underlying realities of the accounting transaction (substance rather than form).” Examples of these internal controls include written policies and procedures over accounting processes, as well as a required review process to ensure that departments accurately record revenues and expenditures, including that they record these activities in the correct accounts in CORE.
- GASB 101, Compensated Absences, requires that a liability be recognized at fiscal year end for leave that has not been used if (a) the leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. Certain salary-related payments that are directly and incrementally associated with payments for leave also should be included in the measurement of the liabilities. In addition, paragraph 26 of GASB 101 indicates that salary payments related to defined benefit pensions or defined benefit other post-employment benefits should not be included in the measurement of liabilities for compensated absences.

What problems did the audit work identify?

Based on our audit work, we identified issues with a portion of the Department’s Fiscal Year 2025 recording of certain accounts receivable and revenue transactions, and compensated absence liabilities as follows:

- The Department erroneously recorded a total of \$158.5 million in federal accounts receivable and revenue across four funds—\$47.6 million in fund CCER, \$5.3 million in fund CRFE, \$24.6 million in fund RNCR, and \$81.0 million in fund TAHR. The Department corrected these errors after we notified them of the issues we identified.
- The Department improperly included defined benefit salary-related payments in its GASB 101 compensated absence liability calculations, resulting in an overstatement of the fiscal year-end liability of \$362,500. The Department did not correct this error based on discussions with the OSC that it was immaterial to the State’s financial statements for Fiscal Year 2025.

Why did these problems occur?

The Department lacked sufficient internal controls during Fiscal Year 2025 to ensure that its financial reporting was accurate. Specifically, the Department did not have processes in place, including supervisory reviews, to ensure that staff established the proper accounting coding for the CCER, CRFE, RNCR, and TAHR grant programs in CORE; as a result, Department staff improperly set up the funds as federally-reimbursable grants in CORE, which resulted in the automatic posting of federal revenue and receivables when expenditures for the four programs were recorded in CORE. Further, the Department failed to review the associated accounts receivable balances throughout the year.

In addition, regarding the implementation of GASB 101, the Department did not have sufficient processes in place, including supervisory reviews, to ensure staff's calculations of compensated absences followed both GASB and the OSC's guidance. Although the OSC initially provided GASB 101 implementation guidance that incorrectly included defined benefit salary related payments, the OSC subsequently sent all departments a revised calculation that properly removed the previously included defined benefit salary payments from the calculation. However, Department staff failed to follow the updated guidance and make a correction to their compensated absences calculation.

Why do these problems matter?

Strong financial accounting internal controls ensure that the Department properly records financial entries in compliance with accounting standards and guidance supplied by the OSC. Additionally, reviewing federal accounts receivable and revenue balances throughout the fiscal year is necessary to ensure that the Department reports balances accurately and in accordance with rules and regulations. Without sufficient internal controls, the Department cannot ensure that it is providing timely, complete, and accurate financial information to the OSC and, ultimately, that the State's financial statements are complete and accurate.

Classification of Finding: **Material Weakness**

This finding does not apply to a prior audit recommendation.

Recommendation 2025-019

The Department of Local Affairs (Department) should strengthen its internal controls over its financial accounting and reporting processes and ensure its accounting information is recorded and reported appropriately by:

- A. Ensuring funds are set up accurately as either federally-reimbursable or non-reimbursable grants in the Colorado Operations Resource Engine (CORE), the State's accounting system.
- B. Establishing and implementing a supervisory review process to ensure staff review the Department's accounts receivable balances throughout the year.
- C. Following the requirements established in Governmental Accounting Standards Board Statement No. 101 to exclude defined benefit salary related payments from its compensated absence liability calculations.

Response

Department of Local Affairs

A. Agree

Implementation Date: April 2026

The Department will strengthen its internal controls over financial accounting by implementing policies and procedures to standardize the process for establishing master data elements in the Colorado Operations Resource Engine (CORE), the State's accounting system. The Department will provide training to the appropriate individuals to ensure funds are set up accurately as either federally-reimbursable or non-reimbursable grants in CORE.

B. Agree

Implementation Date: April 2026

The Department will strengthen its internal controls over financial accounting by establishing and implementing standardized policies and procedures that include a supervisory review process of the Department's accounts receivable balances throughout the year.

C. Agree

Implementation Date: April 2026

The Department will strengthen its internal controls over financial reporting processes by following the requirements established in Governmental Accounting Standards Board Statement No. 101 to exclude defined benefit salary related payments from its compensated absence liability calculations. The Department will develop and implement procedures that includes centralized tracking and monitoring of the status for implementation and compliance with GASB and Office of the State Controller guidance.



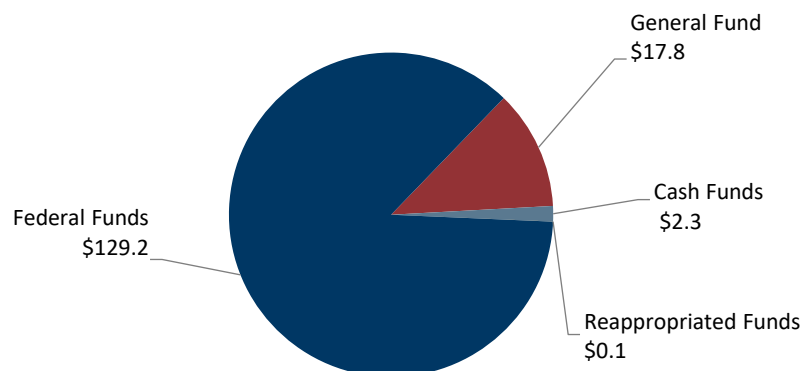
Department of Military and Veterans Affairs

The Department of Military and Veterans Affairs (Department) consists of three Divisions—the Division of the Colorado National Guard, the Division of Veterans Affairs (VA), and the Colorado Wing of the Civil Air Patrol. The Major General is the Executive Director of the Department, as well as the Commander of the Colorado National Guard. The Colorado National Guard is a federally-funded and recognized state militia, which has both a federal mission and state mission. The federal mission is to fight and win our nation’s wars. The state mission is to provide defense support to civil authority in a time of natural or man-made disaster. The VA offers advocacy to Colorado veterans, family members, and survivors in securing benefits earned through military service. The Colorado Wing of the Civil Air Patrol operates to assist in the search and rescue of lost hikers or hunters and to transport emergency personnel when there is a disaster in a Colorado community.

For Fiscal Year 2025, the Department was appropriated approximately \$149.4 million and 2,274 full-time equivalent (FTE) staff.

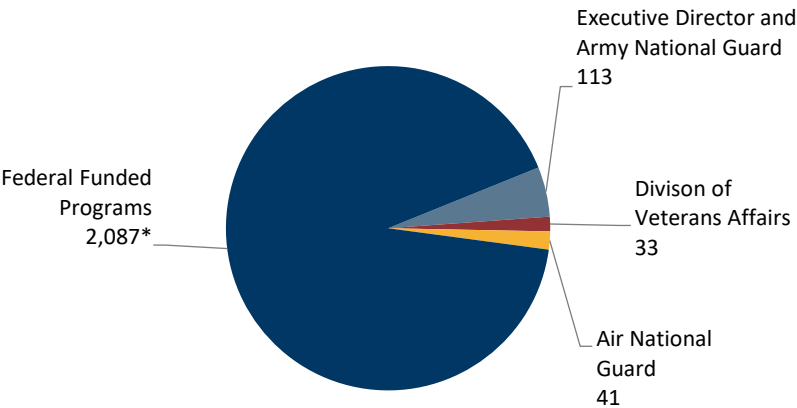
The following charts show the appropriations by funding source and FTE staff by major areas, respectively, within the Department for Fiscal Year 2025.

**Department of Military and Veterans Affairs Fiscal Year 2025
Appropriations by Funding Source (in Millions)**



Source: Joint Budget Committee Fiscal Year 2025-26 Appropriations Report.

Department of Military and Veterans Affairs Fiscal Year 2025
Full-Time Equivalent Staff by Major Areas



Source: Joint Budget Committee’s Data Repository.
 *This is estimated federal FTE staff for Colorado National Guard members that could be called into service for State emergencies.

Fiscal Year 2025 Audit Findings

The following table provides a summary of current audit findings made to the Department.

Agency	Material Weakness (Most Serious)		Significant Deficiency (Moderately Serious)		Other	Total
	Financial Reporting	Federal Program Compliance	Financial Reporting	Federal Program Compliance		
Department of Military and Veterans Affairs	-	-	1	-	-	1

The following narrative reports the results of our statutorily-required audit testing at the Department related to the Colorado National Guard Tuition Fund.

The Colorado National Guard Tuition Fund and Tuition Assistance Program

Through House Bill 18-1228, the General Assembly established the Colorado National Guard Tuition Fund (Tuition Fund) and the Tuition Assistance program (Program) within the Department. The Program allows for any person who is a member of the Colorado National Guard (member) to pursue studies leading toward a bachelor’s degree, a postgraduate degree, an associate degree, or a certificate of completion and to receive tuition assistance of no more than 100 percent of the cost of tuition for the institution of higher education’s semester, with a maximum cap of \$5,000 per semester. The Program confirms the amount of tuition assistance it will pay to the institution of higher education on behalf of the member by reviewing the cost per credit hour and the number of

credits taken by the member. Section 23-7.4-302(2), C.R.S., designates the State’s institutions of higher education in which members can enroll and receive tuition assistance benefits. In order to qualify for tuition assistance, the member must be accepted for enrollment at one of the 33 designated State institutions of higher education in Colorado and submit an application to the Department. The Department will pay the institution of higher education on the individual’s behalf as long as the person remains a member of the Colorado National Guard. The House Bill further added Section 23-7.4-302(9)(b), C.R.S., which requires the Office of the State Auditor to annually perform an audit of the Tuition Fund.

During Fiscal Year 2025, the Department was appropriated \$1,421,157 for administering the Program. Each year, the General Assembly approves the Long Appropriations Bill (Long Bill), a bill that outlines how much funding each state department and program will receive and is approved to spend through a continuous appropriation, pursuant to Section 23-7.4-302(9)(a), C.R.S. Further, this statute also specifies that any funds that have not been expended and remain in the Tuition Fund at the end of a fiscal year continue to remain in the Tuition Fund and are not transferred to or reverted to the General Fund. The following table provides information about the Program’s appropriations, expenditures, and differences for the past 3 years.

Tuition Assistance Program appropriations, expenditures, and calculated differences for Fiscal Years 2025 through 2023

Fiscal Year	Appropriations	Expenditures	Difference*
2025	\$1,421,157	\$1,207,529	\$213,628
2024	\$1,421,157	\$1,297,401	\$123,756
2023	\$1,421,157	\$1,328,690	\$92,467

Source: Auditor’s analysis of the Long Appropriations Bill 2025-2026 and infoAdvantage, a reporting system for the Colorado Operations Resource Engine (CORE), the State’s accounting system.

*A positive amount means that appropriations exceeded expenditures and that Program participation is below budgeted expectations.

Finding 2025-020

Statutorily-Required Testing of the Colorado National Guard Tuition Fund – Tuition Assistance Program Eligibility

Section 23-7.4-302(3)(c) and (d), C.R.S., establishes specific eligibility requirements for participating in the Program. Further, the statute allows the Department to adopt its own rules to certify members of the Colorado National Guard eligibility. Any degree-seeking member of the Colorado National Guard may apply for tuition assistance through the Department’s website. Applicants must submit a completed application and specific documentation through a secure data warehouse platform; the documentation must demonstrate the member’s eligibility, for example, that they are an active service member of the Colorado National Guard; have obtained approval from their Commanding Officer or Commander’s delegate confirming that they are in good standing and are authorized to apply for state tuition assistance; and that they are in one of the specific military active

statuses. The Program manager then reviews the member's submitted application and supporting documents in order to reach a final eligibility determination. If the initial application is incomplete, the Program manager requests the necessary documentation from the member via email. The Program manager notifies applicants of their approval or denial via email.

The Department receives bills from the various institutions of higher education for the members approved for the Program that attend their school. When the Department pays a bill, the Department records the payment in the Colorado Operations Resource Engine (CORE), the State's accounting system. The Program manager maintains all billing records for tuition payments made to the institutions of higher education in an Excel spreadsheet. The information in the spreadsheet includes applicant name, school attended, amount paid to the institution for the member, and the date the bill was paid.

The Program received 463 applications from members of the Colorado National Guard that were applying for tuition assistance in Fiscal Year 2025, which included the following academic semesters: Summer 2024, Fall 2024, Spring 2025, and Summer 2025. According to the Department's billing records, for Fiscal Year 2025, it paid nearly \$1.2 million in tuition assistance payments.

What was the purpose of the audit work and what work was performed?

The purpose of our audit work was to determine whether the Department had adequate internal controls in place and complied with the statutory requirements for the Tuition Fund contained in Sections 23-7.4-302(3)(c) and (d), C.R.S.

We requested and reviewed the Department's policies and procedures to determine whether they complied with the statutory eligibility requirements for Fiscal Year 2025. We requested a listing of Program applicants for Fiscal Year 2025, and supporting documentation to evaluate the Department's eligibility determinations. We also reviewed the Department's billing records that included a listing of all applicants that had tuition payments made on their behalf to the State's institutions of higher education for Fiscal Year 2025 to determine if the records tied to CORE.

How were the results of the audit work measured?

We measured the results of our audit work against the following:

- Section 6-17-104, C.R.S., states, "Any record required to be created or kept by any state or local law or regulation may be destroyed after three years from the date of creation, unless such law or regulation establishes a specified records retention period or a specific procedure to be followed prior to destruction."
- Section 23-7.4-302(7), C.R.S. states, "The department of military and veterans affairs shall adopt rules to certify member eligibility at the request of a designated institution of higher education,

to communicate member eligibility to the designated institution of higher education, and to administer the tuition waiver program pursuant to this section.”

- Section 23-7.4-302(3)(c), C.R.S., states that “The department of military and veterans affairs shall establish criteria for members who attend postgraduate degree programs.” In addition, Section 23-7.4-302(d), C.R.S., states that “In order to qualify for the tuition waiver program authorized by this section, a member must: (I) Be accepted by a designated institution of higher education; (II) Be in good standing with the Colorado National Guard; and (III) Complete a Colorado application for state financial aid or a free application for federal student aid.” The Department has developed criteria for members and an application for members to complete in order to determine member eligibility in compliance with the statute.
- The Office of the State Controller (OSC) has adopted the Standards for Internal Control in the Federal Government (Green Book), published by the U.S. Government Accountability Office, as the State’s standard for internal controls, which all state agencies must follow. Green Book, Paragraph 10.03, Design of Appropriate Types of Control Activities, states that management should clearly document internal controls and other significant events in a manner that allows the documentation to be readily available for examination. Paragraph 16.05, Internal Control System Monitoring, states, “Management performs ongoing monitoring of the design and operating effectiveness of the internal control system as part of the normal course of operations. Ongoing monitoring includes regular management and supervisory activities, comparisons, reconciliations, and other routine actions.” Paragraph OV1.06 states that management is responsible for an effective internal control system. As part of this responsibility, management should implement and evaluate the internal control system.

What problems did the audit work identify?

Based on our audit work, we identified issues with the Department’s administration of the Program for Fiscal Year 2025. Specifically, we found the following problems:

Missing Supporting Documentation. The Department was unable to provide supporting documentation for any of the 88 applicants, including the 66 approved for the Program, for the Summer 2024 semester. As a result, we were unable to determine if \$145,486 in total tuition payments made on behalf of 66 of the 88 applicants approved for the Program for Fiscal Year 2025 were appropriate. Further, because the Department was unable to demonstrate that it followed statutory requirements when determining applicants’ eligibility for tuition assistance, we were unable to determine if the Department complied with statutory eligibility requirements for the Program.

Reconciliation Issues. The Department’s billing records did not agree to CORE for Fiscal Year 2025. Specifically, the expenditures in CORE totaled \$1,207,529, and the Department’s billing

records totaled \$1,153,646—a difference of \$53,883. Because the Department could not provide support for the additional amount recorded in CORE, we determined the \$53,883 was recorded in error.

Why did these problems occur?

Department staff reported that, as of July 1, 2024, they changed the Program’s data warehouse platform used for the submission of Program applications and maintenance of supporting documentation for the Department’s eligibility determinations. According to Department staff, they no longer have access to the prior data warehouse information, and they did not retain those records elsewhere. Department staff do not have document retention policies or procedures for the Program to ensure eligibility documentation, including Colorado National Guard member applications and supporting documentation for eligibility decisions, is maintained for an appropriate period of time.

In addition, the Department does not have documented policies and procedures that require Program staff to perform reconciliations, or for supervisory staff to review the reconciliations. As a result, the Department cannot ensure that any differences between the Program’s expenditures recorded in its billing records and the expenditure amounts reported in CORE are identified and corrected timely.

Why do these problems matter?

Strong internal controls—including properly maintaining adequate supporting documentation for eligibility determinations and performing reconciliations between Program records and CORE—are essential for the Department to ensure that eligibility determinations and financial information are accurate. Without sufficient internal controls, the Department cannot ensure that Tuition Fund benefits are only provided to eligible individuals, and Program financial information and CORE are complete and accurate.

Classification of Finding: **Significant Deficiency**

This finding does not apply to a prior audit recommendation.

Recommendation 2025-020

The Department of Military and Veterans Affairs (Department) should improve its internal controls over and ensure it complies with statutory requirements for the Tuition Assistance program (Program) by:

- A. Establishing record retention policies and procedures for the Program to ensure eligibility documentation, including Colorado National Guard member applications and supporting documentation, are maintained for an appropriate period of time. This should include ensuring that staff are trained and required to adhere to these policies and procedures.

- B. Developing, documenting, and implementing policies and procedures that require Program staff to perform reconciliations of Tuition Assistance payments recorded in the Department's Program records and the Colorado Operations Resource Engine (CORE), the State's accounting system, to ensure that any differences between the Program's billing records and CORE are identified and corrected timely. This should include instituting a supervisory review process of the reconciliations to ensure that they are performed appropriately.

Response

Department of Military and Veterans Affairs

- A. Agree

Implementation Date: July 2026

This issue occurred due to software procurement that did not properly address record retention. The Department has procured new software and will ensure the implementation of record retention policies and procedures for the Program to ensure eligibility documentation, including Colorado National Guard member applications, and supporting documentation are maintained for an appropriate period of time. This will include ensuring that staff are trained and required to adhere to these policies and procedures.

- B. Agree

Implementation Date: July 2026

The Department will develop, document, and implement policies and procedures that require Program staff to perform reconciliations of Tuition Assistance payments recorded in the Department's Program records and the Colorado Operations Resource Engine, the State's accounting system to ensure that any differences between the Program's billing records and CORE are identified and corrected timely. This will include instituting a supervisory review process of the reconciliations to ensure that they are performed appropriately.



Department of Personnel & Administration

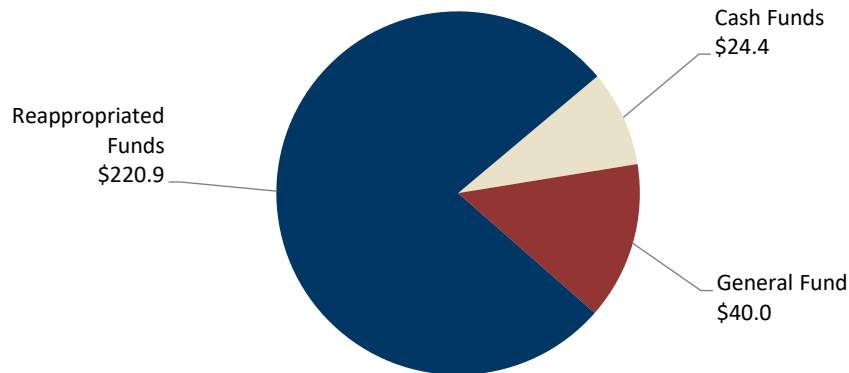
The primary function of the Department of Personnel & Administration (Department) is to support the business needs of the State's Executive Branch. The Department administers the classified personnel system, comprising 32,000 full-time equivalent (FTE) employees across the State—excluding the Department of Higher Education, which includes the State's institutions of higher education—and providing general support for state departments. The Department includes the following divisions and offices:

- Executive Director's Office
 - Office of the State Architect
 - Colorado State Employees Assistance Program
- Division of Central Services
- Division of Accounts and Control
 - Office of the State Controller
- Division of Human Resources
- Office of Administrative Courts
- Constitutionally Independent Entities Division, including the State Personnel Board
- Division of Capital Assets

For Fiscal Year 2025, the Department was appropriated approximately \$285.3 million and 518 FTE staff.

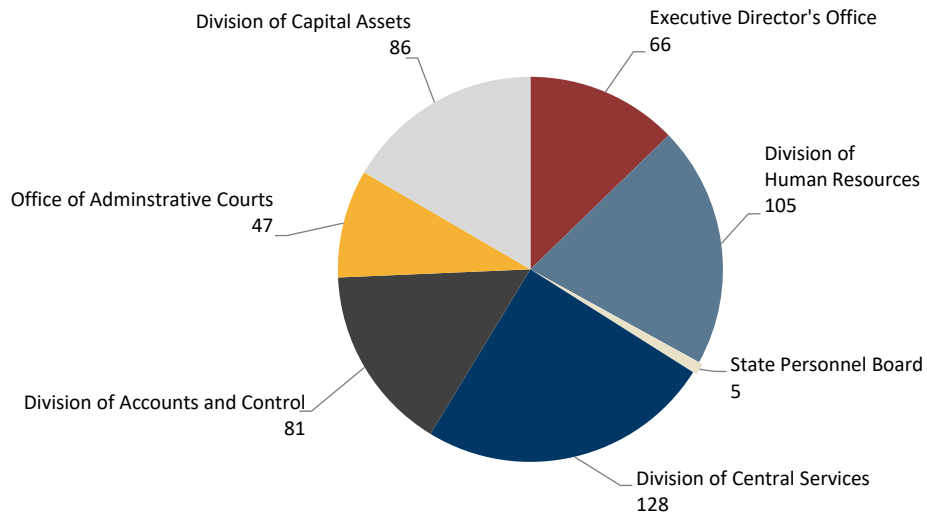
The following charts show the appropriations by funding source and FTE staff by major areas, respectively, within the Department for Fiscal Year 2025.

**Department of Personnel & Administration Fiscal Year 2025
Appropriations by Funding Source (in Millions)**



Source: Joint Budget Committee Fiscal Year 2025-26 Appropriations Report.

**Department of Personnel & Administration Fiscal Year 2025
Full-Time Equivalent Staff by Major Areas**



Source: Joint Budget Committee's Data Repository.

Fiscal Year 2025 Audit Findings

The following table provides a summary of current audit findings made to the Department.

Agency	Material Weakness (Most Serious)		Significant Deficiency (Moderately Serious)		Other	Total
Department of Personnel & Administration	Financial Reporting	Federal Program Compliance	Financial Reporting	Federal Program Compliance		
	3	-	2	-	-	5

Office of the State Controller

The Office of the State Controller (OSC) is located within the Department's Division of Accounts and Control. The State Controller oversees the OSC and is appointed by the Executive Director of the Department. Section 24-30-201, C.R.S., outlines the powers and duties of the State Controller, including "...to keep in continuous touch with the operations, plans, and needs..." of all state agencies; manage the State's finances and financial affairs; coordinate the procedures for financial administration and financial control for all state agencies; conduct all of the State's central accounting and fiscal reporting; and issue warrants and checks for the payment of claims against the State.

The OSC's management of the State of Colorado's financial affairs includes (1) the preparation and submission of the State's Financial Statements to the Governor and General Assembly by the statutorily-required September 20 due date, referred to as the Financial Statements, and (2) the preparation and issuance of the State's audited Annual Comprehensive Financial Report (Annual Financial Report). The OSC is also responsible for the preparation of the State's Schedule of Expenditures of Federal Awards (SEFA), which reports the total federal awards expended by the State during the fiscal year. The OSC issues fiscal rules and annually updates its Fiscal Procedures Manual (Manual), which provide guidance and financial procedures for which all state departments, agencies, and higher education institutions (State entities) are required to follow. The State Controller is responsible for establishing and monitoring the State's internal control structure over financial reporting.

At the end of each fiscal year, the OSC requires all State entities to provide certain financial-related information to the OSC through "exhibits" that are used to prepare the State's Financial Statements and Annual Financial Report. The OSC contracted with IGM Technology Corporation for the use and customization of its Gravity IT system (Gravity), which the OSC implemented to streamline the collection and summarization of exhibits submitted by State entities.

The OSC is the functional business owner of the Colorado Operations Resource Engine (CORE), the State's accounting system, and the Colorado Personnel and Payroll System (CPPS), the State's integrated human resources and payroll management application. As such, the OSC is also responsible for providing direction to State entities on the use of CORE, CPPS, and Gravity;

overseeing certain access and information security requirements of these systems and ensuring that these systems are working as intended.

Finding 2025-021

Statutory Compliance and Internal Controls Over Financial Reporting

The OSC is responsible for preparing the State’s Financial Statements in accordance with Generally Accepted Accounting Principles (GAAP), as required in statute [Section 24-30-204(1), C.R.S.]. GAAP’s overall objective is to create consistency in financial reporting to ensure reliable, concise, and understandable information for users of the financial statements. The Governmental Accounting Standards Board (GASB) establishes GAAP for state and local government entities through the issuance of GASB statements and authoritative accounting guidance, such as GASB implementation guides.

The Central Payroll Unit (CPU), under the OSC’s authority, is responsible for processing employee payroll for all three branches of the government, establishing statewide payroll policies, and providing support to State entities’ payroll offices. State payroll is generally processed on a biweekly and monthly basis, which results in automated accounting entries to payroll accounts in CORE. Biweekly pay periods cover the previous 2-week period for work already performed. For biweekly pay, there is a 2-week lag in pay, which means that an employee receives their paycheck 2 weeks after the end of the biweekly pay period in which the pay is earned.

CORE and infoAdvantage, CORE’s reporting application, segment accounting transactions into accounting periods throughout the fiscal year. Periods 1 through 12 correspond to the months of the fiscal year (July through June, respectively), and sequentially numbered subsequent periods—Period 13 through Period 16—are used, as necessary, to record any required adjusting accounting entries to correct errors or reclassify information as may be necessary to create the State’s Financial Statements and Annual Financial Report. The OSC is statutorily responsible for ensuring that the State’s accounting records are closed annually within 35 days of fiscal year end, which is the final date statutorily allowed for transactions to be posted to Period 13, or the “close date.” The following table shows the Fiscal Year 2025 expected closing periods and what each of those periods represents.

Office of the State Controller’s Fiscal Year 2025 Closing Periods

Period Number	Expected Period Close Date	Explanation of Closing Period
Period 13	August 4, 2025	Statutory close date and departments’ closing period for final entry of accounting adjustments without OSC’s intervention.
Period 14	August 8, 2025	OSC’s closing period for processing year-end recurring accounting entries and adjustments (i.e., entries can only be made with OSC’s review and approval).
Period 15	September 19, 2025	OSC’s closing period for fiscal year-end Financial Statement presentation entries.
Period 16	December 18, 2025	OSC’s final closing period occurring from the end of Period 15 through the audit opinion date.

Source: Office of the State Auditor analysis of the Fiscal Year 2025 Fiscal Procedures Manual closing periods.

The Governor’s Office of Information Technology (OIT) has statutory responsibility for developing, publishing, communicating, and enforcing the Colorado Information Security Policies (Security Policies or CISPs). The CISPs include specific IT system configurations, among many other policies, that represent baseline security configurations for all State IT systems. Statute also requires the OSC, and most other State agencies, to have policies and procedures in place to comply with the CISPs and to ensure that all IT systems under their purview, which included CORE, CPPS, and Gravity during Fiscal Year 2025, also comply with relevant CISPs.

What was the purpose of our audit work and what work was performed?

The purpose of the audit work was to determine whether the OSC had adequate internal controls in place and complied with its policies and procedures related to financial reporting during Fiscal Year 2025. We also tested the OSC’s progress in implementing our Fiscal Year 2024 audit recommendations in this area. In the prior year’s audit, we recommended that the OSC strengthen its internal controls over financial reporting to ensure that the OSC’s fiscal year-end accounting processes result in compliance with statutes, and that the State’s Financial Statements and Annual Financial Report are accurate, complete, and prepared in accordance with GAAP. At that time, we also recommended, the following:

- Part A—The OSC should establish and implement a formal corrective action process to communicate to the controllers and senior management of all State entities about deficiencies the OSC identifies in its monitoring of post-closing accounting entries and financial reporting that requires corrections to be made by State entities.
- Part B—The OSC should continue working with State entities to ensure controllers and accounting staff, as applicable, have been adequately trained on the State’s accounting and reporting processes.

- Part C—The OSC should establish and implement a process to track and monitor new and recurring statutorily-required transfers to ensure the required transfers are recorded timely.
- Part D—The OSC should review its quarterly reports process to determine what improvements can be made.
- Part E—The OSC should continue to draft and implement Gravity policies and procedures to ensure compliance with all of OIT’s Security Policies.

The OSC agreed to our prior recommendations and planned to implement Parts A, C, D, and E by June 2025 and Part B by September 2025 as part of the Fiscal Year 2025 financial reporting process.

As part of our Fiscal Year 2025 audit work, we made inquiries of OSC staff regarding their internal control processes over financial reporting, and we performed procedures to determine whether the OSC complied with statutory requirements regarding financial reporting timeframes. We reviewed the OSC’s Manual; the OSC’s alerts to state agency controllers for important accounting developments; guidance on new GASB implementations and reminders on upcoming deadlines; and the accounting guidance the OSC provided to State entity staff during Fiscal Year 2025. Additionally, we reviewed applicable supporting documentation to determine whether the OSC had strengthened its internal controls over financial reporting, as recommended in our prior audit recommendations. Finally, we performed testing over the CPU’s Fiscal Year 2025 payroll processes. This included reviewing the CPU’s internal control documentation and conducting inquiries with CPU staff.

What problems did the audit work identify and how were the results of the work measured?

Overall, we determined that the OSC did not have sufficient processes and internal controls in place to ensure it complied with financial reporting-related statutory requirements during Fiscal Year 2025.

First, we determined that the OSC did not fully implement our prior audit recommendations. We found that the OSC did implement portions of the recommendation related to ensuring state entity staff are adequately trained on the State’s accounting and reporting processes (Part B), establishing a process to track and monitor new and reoccurring statutorily-required transfers (Part C), and reviewing its quarterly reports process to determine what improvements can be made (Part D). However, we determined that the OSC did not fully implement a formal corrective action process for the OSC to communicate to the controllers and senior management of State entities about deficiencies the OSC identifies in its monitoring of post-closing accounting entries and financial reporting that requires corrections to be made by State entities. As a result, the OSC did not work with the Governor’s Office, executive directors at state agencies, and senior officials at institutions of higher education to revisit the State Controller’s dotted-line authority, and make necessary adjustments to ensure timely and accurate financial reporting across all State entities (Part A). In addition, the OSC did not implement a process to ensure compliance with Security Policies for Gravity (Part E).

Second, we identified the following problems for Fiscal Year 2025:

Noncompliance with Statutorily-Required Financial Reporting Timeframes. The OSC did not close the State’s Fiscal Year 2025 books by August 4, 2025, as required by statute. Instead, the OSC adjusted the Period 13 close date from August 4, 2025 to August 8, 2025, resulting in the close date being 4 days beyond the 35-day statutory requirement. The OSC also extended the CORE Period 14 close date from August 8 to August 13, 2025, 5 days after the originally scheduled date.

In addition to the change in the Period 13 and 14 closing dates, we noted a large number of transactions that were posted to CORE after Period 13. For Fiscal Year 2025, the OSC initiated and posted 21 post-closing adjustments in CORE, totaling \$1.6 billion. Per the OSC, two of the transactions that the OSC posted in Period 16 resulted from erroneous information it received on a department’s exhibit, which was later corrected. These two transactions totaled \$1.1 billion. In addition, the OSC approved the posting of 480 post-closing adjustments for other State entities, totaling \$22.5 billion. In total, 501 transactions, totaling \$24.1 billion were posted in CORE after the statutory deadline. The number and dollar amount of the post-closing adjustments posted after the deadline indicate that State entities were continuing to finalize their Fiscal Year 2025 financial records as late as December 2025, which does not appear to meet the 35-day closing requirement established in statute.

Table 1 shows summary information about Fiscal Year 2025’s post-closing transactions. Table 2 shows comparative information from Fiscal Years 2023 through 2025 for the number and dollar amount of transactions posted after statutory close.

Table 1
Fiscal Year 2025 CORE Transactions Recorded After Statutory Close

Period Number	Period Close Date	Period Open for Number of Calendar Days	State Entity-Initiated Transactions		OSC-Initiated Transactions		OSC and State Entities Total Transactions	
			Count	Total Amount	Count	Total Amount	Total Count	Total Amount
Period 14	08-13-25	5 Days	152	\$1.7 billion	9	\$215.5 million	161	\$2.0 billion
Period 15	09-19-25	42 Days	276	\$8.3 billion	7	\$257.0 million	283	\$8.5 billion
Period 16	12-18-25	97 Days	52	\$12.5 billion	5	\$1.1 billion	57	\$13.6 billion
Total			480	\$22.5 billion	21	\$1.6 billion	501	\$24.1 billion

Source: Office of the State Auditor analysis of CORE Periods 14, 15, and 16 accounting transactions.

Table 2**Post-Close Transactions from Fiscal Year 2023-2025**

Fiscal Years	OSC and State Entities — Total Transactions			
	Total Count	Percentage Change from Prior Year	Total Amount	Percentage Change from Prior Year
2025	501	41% ▼	\$24.1 billion	146% ▲
2024	847	12% ▲	\$9.8 billion	40% ▼
2023	756	1% ▲	\$16.4 billion	32% ▼

Source: Fiscal Year 2023 and Fiscal Year 2024 Statewide Single Audit Reports, and Fiscal Year 2025 Office of the State Auditor analysis of CORE Periods 14, 15, and 16 accounting transactions.

As part of our analysis, we noted that a significant portion of the adjusting entries approved by the OSC after Period 13 were for the Colorado Department of Labor and Employment (CDLE). As shown in Table 3, CDLE posted 21 entries totaling \$17.0 billion, which represents approximately 70 percent of the total post-closing transactions dollar amount of \$24.1 billion. Without these entries, the total number of post-closing transactions would have declined by 43 percent in Fiscal Year 2025, and the total dollar amount of the transactions would have decreased by 27 percent—from \$9.8 billion in Fiscal Year 2024 to \$7.1 billion in Fiscal Year 2025.

Table 3**Fiscal Year 2025 Post-Close Transaction Detail Analyzing Impact of CDLE transactions**

Fiscal Year	OSC and State Entities — Total Transactions			
	Total Count	Percentage Change from Prior Year	Total Amount	Percentage Change from Prior Year
2025, including CDLE	501	41% ▼	\$24.1 billion	146% ▲
2025, excluding CDLE	480	43% ▼	\$7.1 billion	27% ▼

Source: Fiscal Year 2023 and Fiscal Year 2024 Statewide Single Audit Reports, and Fiscal Year 2025 Office of the State Auditor analysis of CORE Periods 14, 15, and 16 accounting transactions.

Overall, after removing the CDLE transactions that were made by CDLE as a result of its internal control weakness noted in Finding 2025-014 and other transactions CDLE posted after Period 13, we determined that the OSC reduced both the number of post-closing transactions that it posted for Fiscal Year 2025—from 847 in Fiscal Year 2024 to 480—and reduced the total amount of its post-closing adjustments—from \$9.8 billion in Fiscal Year 2024 to \$7.1 billion, or a \$2.7 billion (27 percent) reduction from the prior year. This indicates that while the OSC appears to be making improvements to its processes to assist state agencies in reducing their post-closing adjustments, the OSC continues to make significant changes to the State’s financial statements after the statutory deadline for the State’s closing of the books.

Section 24-30-201(1), C.R.S., requires that “The powers, duties, and functions concerning accounts and control as set forth in this part 2 are the responsibility of the state controller...The powers and duties of the controller are: ... (d) To examine and approve all statements and reports on the financial condition and estimated future financial condition and the operations of the state government and the several budget units before any such reports are released to the governor, to the general assembly, or for publication...; ... (f) To coordinate all the procedures for financial administration and financial control so as to integrate them into an adequate and unified system, including the devising, prescribing, and installing of accounting forms, records, and procedures for all state agencies; ...”

Section 24-30-202(13), C.R.S., requires that “The controller shall promulgate fiscal rules to carry out the functions assigned and the procedures prescribed by this section. Such rules relating to the forms, records, and procedures involved in financial administration shall be binding upon the several departments, institutions, including institutions of higher education except as otherwise provided in paragraph (b) of this subsection (13), and other agencies of the state and upon their several officers and employees.”

OSC’s Manual, Chapter 1, Section 3, Paragraph 3.2, states that “The State of Colorado accounting organization includes the Office of the State Controller (OSC) and accounting offices in each principal Executive department, Legislative Branch, and Judicial Branch, as well as most agencies. The State has a decentralized accounting model and operates primarily through the departments. The State Controller delegates certain responsibilities, department controllers have other responsibilities, and there are shared responsibilities for the OSC and departments. Each department controller reports to a department executive. In addition, each department controller in the Executive Branch, other than an elective officer, has a **dotted line reporting** [emphasis added] relationship with the State Controller.”

Section 24-30-204(3), C.R.S., requires that “The official books of the state shall be closed no later than thirty-five days after the end of the fiscal year. As of this date, all adjusted revenue, expenditures, and expense accounts shall be closed into the state accounting system in order to divide the financial details of the state into comparable periods.” For Fiscal Year 2025, this date was August 4, 2025.

The Standards for Internal Control in the Federal Government (Green Book), published by the U.S. Government Accountability Office, Paragraph OV2.14, states that because internal control is a part of management’s overall responsibility, the five components are discussed in the context of the management of the entity. However, everyone in the entity has a responsibility for internal control. In general, roles in an entity’s internal control system can be categorized as follows:

- Oversight Body—The oversight body is responsible for overseeing the strategic direction of the entity and obligations related to the accountability of the entity.
- Management—Management is directly responsible for all activities of an entity, including the design, implementation, and operating effectiveness of an entity’s internal control system.

Green Book, Paragraph 17.05, indicates that management should evaluate and document internal control issues and determine appropriate corrective actions for internal control deficiencies on a timely basis, and evaluate issues identified through monitoring activities or reported by personnel to determine whether any of the issues rise to the level of an internal control deficiency. Paragraph 17.05 also indicates that internal control deficiencies require further evaluation and remediation by management, including a determination of the appropriate corrective actions that should be put in place, and assignment and delegation of authority to remediate the internal control deficiency on a timely basis.

Incorrect Central Payroll Year-End Payroll Processing. The OSC incorrectly processed and posted its last biweekly payroll for Fiscal Year 2025 to CORE in July 2025. Specifically, the CPU staff posted a portion of the payroll related to benefits to Fiscal Year 2026 instead of Fiscal Year 2025, which effectively understated Fiscal Year 2025's payroll expense.

The OSC's Manual, Chapter 1, Section 3.3, states that one of the accounting objectives for the State of Colorado reporting includes maintaining accounting records in accordance with GAAP and in compliance with GASB pronouncements. The requirement for the State's financial statements to be prepared in accordance with GAAP means any Fiscal Year 2025 salary expenditures must be recorded for financial statement reporting purposes in Fiscal Year 2025.

The OSC's Manual, Chapter 3, Section 3.27, states that in order to accommodate the payroll disbursement on the first day of July, salaries should be reflected as accrued expenditures based on the pay period end date (June 30).

The CPU has documented payroll procedures for how to upload biweekly pay periods to CPPS. When these procedures are followed, the portion of the payroll related to employee benefit expenses is posted to CORE based on the disbursement date, and the portion of the payroll related to wages is posted to CORE based on the period the work was performed. For example, when processing a biweekly pay period for January 15th-30th, the wages portion of the payroll would post in January's CORE activity, while the employee benefits portion of the payroll would post to February's CORE activity. This procedure works for all biweekly pay periods during the fiscal year unless the last biweekly pay period crosses fiscal years (e.g., a pay period covering June 20th-July 5th). In that case, CPU staff should follow separate fiscal year-end procedures to ensure all benefit expenses align with wages (and when the work was performed). Although the CPU has documented procedures for biweekly pay periods, these procedures do not specify why it might be necessary to process biweekly pay periods differently if they cover two fiscal years.

Noncompliance with OIT Security Policies. We determined that the OSC did not implement the portion of the prior audit recommendation related to IT governance and IT general controls over Gravity. Specifically, while the OSC had logical access policies and procedures in place during Fiscal Year 2025, OSC staff informed us that they did not make progress developing IT policies and procedures for Gravity during the year. As a result, Gravity remained out of compliance with all other relevant CISPs for Fiscal Year 2025, including CISPs related to Change Management, Information Security, and System Governance.

OIT's Security Policies—for example, CISP-001 IT Access Control Management and User Security, which were in place and enforceable for Fiscal Year 2025—state within the Policy and the General Responsibilities sections, specifically 8.3.1 and 8.3.2 for business owners—in this case, the OSC—that all agencies, except for the institutions of higher education and the general assembly, must implement governance principles, which would include IT policies and procedures, for promoting data quality and integrity for its systems. IT system business owners are responsible for following and adhering to all identified business owner requirements as documented in all applicable CISPs.

According to the OSC's policy, Internal Control System, the OSC and state departments must follow the Green Book as the framework for the State's system of internal controls. For example, the Green Book states the following:

- Paragraphs 3.09, Documentation of Internal Control System, and 12.02, Documentation of Responsibilities through Policies, indicate that management should develop and maintain documentation of its internal control system, and document in policies the internal control responsibilities of the organization.
- Paragraphs 6.02 through 6.04, Definitions of Objectives, state that management should define objectives in specific and measureable terms to enable the design of internal control for related risks that should be understood at all levels of the entity, and so that performance toward achieving those objectives may be assessed.
- Paragraphs 11.06 and 11.07, Design Appropriate Types of Control Activities, state that management should design appropriate types of control activities in the entity's information system, including information system general controls that facilitate the proper operation of the entity's systems. General controls include security management, logical and physical access, configuration management, segregation of duties, and contingency planning.

Why did these problems occur?

Overall, we determined that the OSC did not have sufficient processes and internal controls in place to ensure it complied with financial reporting-related statutory requirements, or adequately follow OIT's Security Policies. We identified more specific causes to the problems, as follows:

OSC's Responsibility to Close the Books in a Timely Manner. The following issues caused the OSC's delay in closing CORE accounting activity for Fiscal Year 2025:

- The OSC staff reported to us that they have began working on, but have not completed, a new monitoring process of the State's financial reporting for the fiscal year, including working with State entities on compliance with statutory requirements for timely closing the State's financial records. During Fiscal Year 2025, the OSC verbally discussed a formal corrective action process with State entities related to deficiencies that the OSC identified in its monitoring of post-closing accounting entries and financial reporting that required corrections to be made by State entities

from the prior fiscal year. However, the OSC had not established a documented corrective action process with State entities at the time of the audit to ensure that control issues the OSC has identified through its monitoring processes are being adequately resolved by State entities in the current or future fiscal years.

- Because the OSC did not formally establish a documented corrective action process with State entities, the OSC did not work with the Governor's Office, executive directors and senior officials at State entities to revisit the State Controller's dotted-line authority. The State Controller has a dotted-line reporting structure with Executive Branch controllers that was implemented in Fiscal Year 2018 to improve State entities' compliance with OSC requirements, and ultimately to ensure that State financial reporting requirements were met. However, the State Controller has not fully utilized this authority to continue to reduce or eliminate post-close adjustments or make departments accountable for making these post-close entries.

Central Payroll Year-End Payroll Processing. The existing CPU procedures do not specifically contain steps for staff to follow when recording the last biweekly pay period in the fiscal year if that pay period covers more than one fiscal year. In cases where the last biweekly pay period covers more than one fiscal year, staff should follow separate year-end procedures to ensure that any amounts that are paid in a subsequent fiscal year, but relate to hours worked during the prior fiscal year, should be accrued back to the prior fiscal year. In addition, we noted that CPU staff were not sufficiently trained on specific fiscal year-end procedures for these types of pay periods, and the CPU only had one staff member who both processed and posted payroll. The CPU staff's error in processing and posting this payroll resulted in a majority of the State entities needing to post correcting entries, which ultimately caused the OSC to adjust the Period 13 close date and delayed the OSC's closing of CORE activity for Fiscal Year 2025.

Internal Controls around Gravity. The OSC reported to us that while it has not completed the process of preparing a full set of required IT policies and procedures for Gravity, it has engaged with OIT and has made progress.

Why do these problems matter?

The State Controller is required to close the State's financial accounting records and prepare its Financial Statements within the statutorily-required deadlines each year in order to provide accurate and timely information to stakeholders, including the Governor and General Assembly, for decision making. Without strong internal controls in place to ensure State entities are able to finalize their financial activity by the required deadline, the OSC risks non-compliance with the statutory requirement.

Additionally, preparing the Annual Financial Report includes obtaining additional and necessary financial information from State entities through Gravity. When the system does not have strong internal controls in place, the risk of material misstatements in the financial statements is increased and the statements may become unreliable to external users.

Classification of Finding: **Material Weakness**

This finding applies to prior audit recommendations
2024-021A and 2024-021E.

Recommendation 2025-021

The Department of Personnel & Administration's Office of the State Controller (OSC) should strengthen its internal controls over financial reporting to ensure that the OSC's fiscal year-end accounting processes result in compliance with statutes, and that the State's Financial Statements and Annual Comprehensive Financial Report (Annual Financial Report) provided to decision-makers are accurate, complete, and prepared in accordance with Generally Accepted Accounting Principles. This should include the following:

- A. Finalizing and implementing, as deemed appropriate, a formal corrective action process for the OSC to communicate to the controllers and senior management of all state departments, agencies, and higher education institutions (State entities) about deficiencies the OSC identifies in its monitoring of post-closing accounting entries and financial reporting that requires corrections to be made by State entities. This should include working with the Governor's Office, executive directors at state agencies, and senior officials at higher education institutions to revisit the State Controller's dotted-line authority, and make necessary adjustments to ensure timely and accurate financial reporting across all State departments.
- B. Ensuring the OSC's Central Payroll Unit (CPU) staff update the existing payroll policies and procedures to include specific steps for processing and recording any biweekly pay periods that cover more than one fiscal year. This should also include ensuring CPU staff are trained on specific year-end procedures for these pay periods, and requiring segregation of duties over the processing and posting of payroll.
- C. Finalizing and implementing Gravity IT system (Gravity) policies and procedures to ensure compliance with all Colorado Information Security Policies, published by the Governor's Office of Information Technology. This should include communicating Gravity policies and procedures in a timely manner to all State entity staff who use Gravity, and ensuring the Gravity system accurately uses financial information to populate financial statements and notes.

Response

Department of Personnel & Administration's Office of the State Controller

- A. Agree

Implementation Date: December 2026

The OSC agrees with this recommendation. The OSC began drafting formal communications to controllers and departmental and institutional senior staff in January 2026 after the audit was

concluded and the final number and amount of post-closing entries was known. The OSC will transmit those communications to management once the Statewide Single Audit for Fiscal Year 2025 is released. The OSC will then follow-up with the Governor's Office, executive directors at state agencies, and senior officials at higher education institutions to discuss actions that could further reduce nonstandard post-closing entries including evaluating the State Controller's dotted line authority and make adjustments as necessary.

B. Agree

Implementation Date: June 2026

The OSC agrees with this recommendation. The OSC will update existing payroll policies and procedures related to processing and recording pay periods that cover more than one fiscal year, to include training on year-end processes and address segregation of duties over processing and posting of payroll.

C. Agree

Implementation Date: June 2026

The OSC agrees with this recommendation. The OSC will work with OIT to finalize and implement Gravity IT System policies and procedures to ensure compliance with all of the OIT Colorado Information Security Policies. Once finalized, the OSC will communicate the policies and procedures to staff of state departments and higher education institutions. The OSC will continue to ensure Gravity accurately uses financial information to populate financial statements and notes.

Finding 2025-022

Identification and Risk Assessment of the State's Significant IT Systems and System and Organization Control Reports

The OSC is responsible for the preparation of the State's financial statements, including the SEFA, which reports the total federal awards expended by the State during the fiscal year. The OSC uses financial information in CORE to prepare the State's financial statements. Some State entities do not use CORE as their primary accounting system and, rather, use other IT systems for program management. Therefore, these State entities must upload financial information to CORE from their IT systems so the OSC has complete financial information for the State's financial statement preparation.

In some cases, State entities contract with third-party vendors (service organizations) to provide various services for some of their IT systems. For example, the OSC contracts with CGI as its service organization to maintain and house the CORE system infrastructure components remotely at CGI's hosting facilities. Service organizations contract with independent auditors (service auditors) to audit the service organization's internal controls for these IT systems. The service auditors are

expected to follow guidance issued by the American Institute of Certified Public Accountants (AICPA), Statement on Standards for Attestation Engagements (SSAE), within AT-C Section 320, and issue a System and Organization Controls (SOC) report at the conclusion of their audit engagement. One type of SOC report—a SOC 1, Type 2 (SOC 1) report—provides the service auditor’s opinion on the service organization’s internal controls, specifically as to whether the internal controls are suitably designed and operating effectively for a specified period.

On an annual basis, the OSC requires all State entities to provide the OSC with the list of their IT systems that contain financial information, regardless of amount. The OSC requests this information through the completion of an inventory spreadsheet. The inventory spreadsheet includes fields for, among others, the Information System (IS) name; brief description of the IS; whether the vendor provides a SOC 1 report and, if so, when it is received; and whether any financial data maintained by the IS feeds into CORE, and, if so, the annual amount of that data. The OSC compiles information received from the state agencies’ multiple inventory spreadsheets into one spreadsheet and then determines through its review of the spreadsheet which systems are significant to the State’s financial reporting, which should also include systems used by state agencies for the administration of federal grant programs that are reported on the State’s SEFA. The OSC follows its SOC 1, Type 2 Risk Assessment Procedures (OSC’s Procedures) to prepare the annual risk assessment of IT systems and SOC 1 reports.

When the OSC and State entities receive SOC 1 reports, they should determine whether they can rely on the service organization’s internal controls for financial reporting. In addition, when service auditors provide a SOC 1 report with a modified opinion—which indicates that the auditor has identified internal controls that fail to meet the standard upon which they are being measured or the auditor was unable to obtain sufficient and appropriate evidence—the OSC and State entities should determine if actions to mitigate the increased risk to financial reporting are necessary. Some examples of additional actions could be department staff increasing comparisons of data in the systems to outside information or contacting vendors to confirm their payment requests.

During Fiscal Year 2025, the OSC compiled information provided by 36 State entities for a total of 92 IT systems. State entities reported to the OSC that 23 of the 92 IT systems receive a SOC 1 report on an annual basis. For Fiscal Year 2025, based on the OSC’s analysis of the information provided by the State entities, the OSC determined that 40 IT systems were significant to the State’s financial reporting.

What was the purpose of our audit work and what work was performed?

The purpose of our audit work was to determine whether the OSC has adequate internal controls over the identification and assessment of the State’s IT systems that are critical to the State’s financial reporting and whether the OSC implemented our Fiscal Year 2023 audit recommendation related to service organization SOC 1 reports. Specifically, we recommended that the OSC improve controls related to the State’s information systems by:

- Updating the OSC's Procedures to include a completeness check of IT systems by the OSC staff that ensures staff apply their knowledge and expertise of the State's financially-significant IT systems when comparing State entities'-provided information. This check should further ensure all financially-significant IT systems are identified and assessed for risk. In addition, the OSC should update this procedure to require OSC staff to follow up with state entities, as applicable, to obtain the details on why a state entity is not obtaining a SOC 1, Type 2 report, when applicable.
- Ensuring OSC staff comply with the OSC's Procedures to follow up with State entities who fail to timely provide information necessary for annually updating the OSC's listing of financial IT systems and/or SOC 1 reports to the OSC, in order to ensure the OSC's IT systems list contains all relevant information and that the OSC reviews SOC 1 reports for each of the State's financially significant IT systems.
- Establishing and implementing a formal review process over the OSC's SOC 1 risk assessment process to ensure that all of the State's financially-significant IT systems are assessed for risk, including whether the OSC and State entities are accepting the risk for not receiving a SOC 1 report; that SOC 1 reports are obtained and reviewed; and that all required follow-up actions are performed.
- Establishing and implementing a review process of the State entities' SOC 1 report information, including following up with State entities to obtain the specific timing for the current fiscal year for when they would receive the SOC 1 reports and the periods covered by the SOC 1 reports.

The OSC agreed with our prior recommendations and reported at that time that it planned to implement them by September 2024.

As part of our Fiscal Year 2025 audit, we requested the OSC's Procedures for SOC 1 reports; the OSC's IT systems inventory listing containing all systems that contain financial information, regardless of amount; and other information regarding the OSC's implementation of the prior audit recommendations, including the related supporting documentation.

How were the results of the audit work measured?

We measured our audit work against the following criteria:

Statute [Section 24-30-201(1)(f), C.R.S.] requires the OSC to “coordinate all the procedures for financial administration and financial control so as to integrate them into an adequate and unified system, including the devising, prescribing, and installing of accounting forms, records, and procedures for all state agencies.”

According to the OSC's Procedures, as updated on June 30, 2025, on an annual basis, the OSC performs a risk assessment related to SOC 1 reports to ensure that systems determined to be material to the State's financial statements have SOC 1 reports. Specifically, as part of the risk

assessment, by June each year, State entities should provide the OSC with an inventory of all IT systems that contain financial information, regardless of amount, in order to allow the OSC to independently determine which systems are material to the State's annual financial statements, based on the OSC's comparison of the provided information to its materiality spreadsheet for the financial statements. The OSC's Procedures indicate that the OSC will follow up with State entities, as necessary, to ensure that all State entities respond to the request for information and the OSC will follow up with the State entities that have systems determined by the OSC to be material to the State's financial statements to determine if a SOC 1 report is available for those systems. The OSC sent an email communication to State entities on June 13, 2025 requesting an inventory of all IT systems by June 26, 2025.

According to the OSC's Manual, Chapter 3, Section 3.41, Statewide System and Organizational Controls Reviews, departments shall provide SOC 1 reports to the OSC within 10 business days of receipt from the service organization.

According to the OSC's policy, the OSC and state departments must use the Green Book as their framework for their systems of internal control. Green Book, Paragraph OV4.01, Service Organizations, states that management retains responsibility for the performance of processes assigned to service organizations. Furthermore, the Green Book specifies that management needs to understand the internal controls that each service organization has designed, implemented, and operates, as well as how each service organization's internal control system impacts the OSC's and relevant departments' internal control systems.

What problems did the audit work identify?

We identified issues with the OSC's SOC 1 processes for Fiscal Year 2025. We noted problems with OSC reviews of 29 of 36 State entities' inventory listings (81 percent) that were submitted to the OSC for Fiscal Year 2025. Specifically, we noted the following:

- The OSC did not analyze 13 IT systems for one State entity because, instead of including the State entity's inventory listing within the OSC's spreadsheet of State's IT systems, the OSC saved the state entity's inventory listing as a separate tab within the OSC's spreadsheet of State's IT systems and did not analyze these systems.
- The OSC did not evaluate a total of five IT systems included by three State entities on their inventory spreadsheets. Specifically, the OSC stated in its compiled spreadsheet that financial information was not provided by State entities for those systems, but did not specify which information. The OSC did not follow up with these State entities to obtain the missing information and instead noted "financial information not provided by the Department" on their spreadsheet.
- The OSC did not ensure that the State entities provided all significant IT systems on the inventory spreadsheets. Specifically, based on our review of the spreadsheet and our knowledge

of IT systems at the State entities, we determined the OSC's spreadsheet was missing three IT systems from one State entity.

- The OSC did not ensure that it received inventory spreadsheets by its deadline for 17 State entities. The OSC received 13 of the spreadsheets between 1 to 124 days after the June 26, 2025 deadline. The OSC ultimately followed up with 3 of the 4 remaining State entities on October 30, 2025—119 days after the deadline of June 26, 2025—and after we requested audit documentation. As of the end of our audit procedures, the OSC had not provided us any documentation on the follow-up with the last State entity and had not received any inventory spreadsheets for these remaining four State entities. Instead, the OSC used the prior year inventory spreadsheets for the current year analysis of IT systems for these four State entities.
- For 28 State entities that submitted their inventory listings to the OSC, the OSC did not follow up with State entities to obtain missing information for IT systems, as follows:
 - For 36 of the 40 significant IT systems (90 percent), the applicable State entities did not submit SOC 1 reports to the OSC that covered the Fiscal Year 2025 financial reporting period, and the OSC did not follow up with State entities to obtain these reports.
 - For 18 of the 36 IT systems, the OSC indicated on its spreadsheet that the “Department accepts risk of no SOC Report,” but did not obtain an explanation from the State entity for why significant systems do not have these reports available, any compensating controls the State entity has in place for the system, and the State entity’s plan to obtain a SOC 1 report in the following year.
 - For the remaining 18 IT systems, the OSC indicated on its spreadsheet, “Report not provided from department,” and did not obtain SOC 1 reports or an explanation from the State entity regarding why the significant systems did not have these reports available, the compensating controls the State entity had in place for the system, and the State entity’s plan to obtain a SOC 1 report in the following year.

Additionally, the OSC failed to send its June 13, 2025 email requesting a system inventory listing to one State entity; therefore, the State entity was unaware of the request and never submitted a listing to the OSC.

Why did these problems occur?

These problems occurred because the OSC did not implement our prior audit recommendations related to the OSC's identification and risk assessment of the State's financially-significant IT systems, including to obtain SOC 1 reports for these systems. Specifically:

- The OSC did not update the OSC Procedures to:
 - Include a completeness check of the State’s significant IT systems based on OSC staff knowledge and expertise.
 - Establish a process to ensure that State entities identify all financially-significant IT systems and to then assess them for risk, including identifying the State’s systems for administering federal grant programs reported on the State’s SEFA.
 - Establish a deadline for OSC staff to follow up with State entities that did not provide the OSC an inventory listing or complete information on their listing.
- Although the OSC followed up with most State entities who did not provide inventory spreadsheets, the OSC staff did not comply with its procedure to follow up with State entities that fail to provide information in a timely manner.
- The OSC did not have a formal review process over the OSC’s SOC 1 risk assessment process to ensure that all of the State’s financially-significant IT systems are assessed for risk, including whether SOC 1 reports were obtained and reviewed, and whether all required follow-up actions are performed.
- The OSC did not review State entities’ SOC 1 report information to obtain the specific timing for the current fiscal year for when they would receive the SOC 1 reports and the periods covered by the SOC 1 reports, and did not have a consistent process for requesting the reports from State entities.

Additionally, these problems occurred because, on June 30, 2025, the OSC updated its OSC’s Procedures to remove a July 1 deadline for the OSC to follow up with State entities to obtain SOC 1 reports that they had not submitted to the OSC. As a result, the OSC does not have a timeline established for when its staff needed to follow up with State entities.

Finally, these problems also occurred because the OSC has not provided training to State entities on its IT system request, due dates, and the information the OSC needs related to the OSC’s listing of significant IT systems and/or SOC 1 reports. The OSC also did not include detailed information in its Manual to notify State entity staff about the OSC’s processes related to IT system information, including State entity requirements to provide specific information to the OSC within IT inventory spreadsheets and submission deadlines.

Why do these problems matter?

Without having appropriate processes in place to obtain complete and timely information from State entities regarding their IT systems, as well as identifying any internal control weaknesses and risk areas that have been found in those systems’ SOC 1 reports, the OSC cannot ensure that it appropriately assesses the State’s risk related to its financially-significant IT systems, and therefore,

identifies risks to the accuracy of the OSC's financial and federal reporting. Furthermore, by not providing timely notification to state agencies about and enforcing requirements for, the receipt of SOC 1 reports and IT system information, the OSC cannot ensure that State entities will provide the required information timely and prior to the OSC annually finalizing the State's financial statements and SEFA. Finally, by not providing training or written guidance to State entities, the OSC will continue to experience errors and delays in State entities providing the necessary information on IT systems that the OSC needs to prepare the financial statements.

Classification of Finding: **Material Weakness**

This finding applies to prior audit recommendations 2024-022A, 2024-022B, 2024-022C, 2024-022D, 2023-034A, 2023-034B, 2023-034C, and 2023-034D.

Recommendation 2025-022

The Department of Personnel & Administration's Office of the State Controller (OSC) should improve its internal controls related to the identification, risk assessment, and tracking of the State's significant information systems for its financial reporting to ensure OSC staff comply with the OSC's System and Organization Controls (SOC) -SOC 1, Type 2 (SOC 1 report) Risk Assessment procedure, and conduct appropriate reviews and follow up with departments and institutions of higher education (IHEs), as applicable, to obtain missing IT system information and/or SOC 1 reports for its financially significant systems in a timely manner. This should also include:

- A. Updating and complying with the OSC's SOC 1, Type 2 Risk Assessment procedure to include a required completeness review of IT systems to be conducted by OSC staff that includes the review of its system listing to identify missing and/or incomplete information, deadlines for the OSC's follow-up with departments and IHEs on missing information, and a requirement for OSC staff to conduct a related assessment of risk to the State's financial statements.
- B. Updating its Fiscal Procedures Manual to communicate, in detail, its process for IT system requests, including the information needed within each entity's IT inventory spreadsheet and submission deadlines, and then provide training to all departments and IHEs to ensure timely and complete submission of the information needed for the OSC's listing of IT systems and SOC 1 reports.
- C. Establishing and implementing a formal review over the OSC's SOC 1 risk assessment process to ensure that all of the State's financially-significant IT systems are assessed for risk, including whether the OSC, departments, and IHEs are accepting the risk for not receiving a SOC 1 report; that SOC 1 reports are obtained and reviewed; and that all required follow-up actions are performed.
- D. Establishing and implementing a review process of the departments' and IHE's SOC 1 report information, including following up with departments or IHEs to obtain the specific timing for

the current fiscal year for when they would receive the SOC 1 reports and the periods covered by the SOC 1 reports.

Response

Department of Personnel & Administration's Office of the State Controller

A. Agree

Implementation Date: July 2026

OSC agrees with this recommendation. We will update our procedures to include a completeness review of IT systems that includes the review of its system listing to identify missing and/or incomplete information, and add deadlines for follow-up with departments and IHEs on missing information and a requirement for OSC staff to conduct a related assessment of risk to the State's financial statements.

B. Agree

Implementation Date: April 2026

OSC agrees with this recommendation. We will update the Fiscal Procedures Manual to communicate the process for IT system requests, including the information needed within each entity's IT inventory spreadsheet and submission deadlines. During open/close training we will provide training to all departments and IHEs to ensure timely and complete submission of the information needed for the risk assessment.

C. Agree

Implantation Date: July 2026

OSC agrees with this recommendation. We will establish and implement a formal review over the risk assessment process to ensure all of the State's financially-significant IT systems are assessed for risk, including whether the OSC, departments, and IHEs are accepting the risk for not receiving a SOC 1 report, that SOC 1 reports are obtained and reviewed; and that all required follow-up actions are performed.

D. Agree

Implementation Date: July 2026

OSC agrees with this recommendation. We will establish and implement a review process of the department and IHE's SOC 1 report information, including following up with departments or IHEs to obtain the specific timing for the current fiscal year for when they would receive the SOC 1 reports and the periods covered by the SOC 1 reports.

Finding 2025-023

Internal Controls Over Central Payroll – IRS Form 941 Errors

The CPU is responsible for processing employee payroll for all three branches of the government, establishing statewide payroll policies, and providing support to State agency payroll offices. On a quarterly basis, CPU staff reconcile federal payroll taxes paid on behalf of all State employees throughout the quarter to the total payroll taxes due. The CPU reports this reconciliation on the IRS's Form 941, Employer's Quarterly Federal Tax Return (Form 941), and the CPU submits it to the IRS quarterly. CPU staff use a variety of reports retrieved through CPPS, the State's integrated human resources and payroll management application, to arrive at the total amounts reported on the Form 941. The reports contain data such as total payroll, federal and Medicare taxes withheld, total number of state employees, total tax liability, any federal tax overpayments, and various deductions and adjustments. CPU policy requires staff to prepare the reports and the CPU manager to review the reports and supporting documentation, prior to the report being signed and submitted via mail to the IRS. The Form 941 identifies any overpayments and underpayments of federal tax liability, and CPU staff issue payments or request refunds from the IRS, as applicable. The Department reported more than \$2.5 billion in paid wages and \$337.5 million in total taxes paid on the Form 941s submitted for Fiscal Year 2025.

What was the purpose of our audit work and what work was performed?

The purpose of the audit work was to determine whether the CPU had adequate internal controls in place and complied with requirements related to federal payroll tax withholding reporting during Fiscal Year 2025.

As part of our audit testing, we reviewed the CPU's payroll policies and procedures and tested two of four quarterly Form 941s submitted to the IRS for Fiscal Year 2025. We reviewed the Form 941s for the first and second quarters in Fiscal Year 2025 (July to September 2025 and October to December 2025, respectively) and the related supporting documentation maintained by the CPU.

How were the results of the audit work measured?

We measured the results of our audit against the following:

- The CPU's internal procedures document requires that CPU staff should prepare the Form 941 based on manual reconciliations of information obtained from CPPS, on a quarterly basis, and that the CPU manager should review and sign all supporting documentation and each line of the Form 941.
- IRS Publication 15, Employer's Tax Guide, notes that the IRS expects employers to report the tax liability owed accurately and in a timely manner, including any corrections, in accordance

with federal rules and regulations. The IRS also requires employers to keep all employment tax records, including copies of tax returns filed, for at least 4 years.

- State Fiscal Rule 1-1 (6.5), Internal Controls, requires that state departments “implement internal accounting and administrative controls that reasonably ensure that financial transactions are accurate, reliable, conform to the Fiscal Rules, and reflect the underlying realities of the accounting transaction (substance rather than form).”

What problems did the audit work identify?

We found that CPU staff made multiple reporting errors and did not otherwise comply with federal payroll regulations during Fiscal Year 2025, as detailed in the following:

- **Noncompliance with Federal Payroll Rules and Instructions.** Despite evidence of review, we identified multiple errors in the Form 941s submitted across the two quarters tested. Specifically:
 - For one quarter, CPU staff used the incorrect Medicare tax withholding amount in the Form 941, which resulted in a \$570.10 understatement of the total Social Security and Medicare taxes reported as being withheld.
 - For the second quarter, the total number of state employees was reported incorrectly as 39,406 employees rather than 45,174 employees on the Form 941. Additionally, we identified two calculation errors in the supporting documentation, which resulted in a \$57.26 overstatement of the overpayments refund amount and a \$49.44 understatement of the total tax liability reported on the Form 941. CPU staff reported that they submitted a revised Form 941 subsequent to our audit testing.
- **Not Maintaining of Supporting Documentation.** CPU staff reported that the IRS requested a revised Form 941 submission for one of the quarters we tested to correct the same Medicare tax understatement noted during our audit work. However, when we requested a copy of the revised form, CPU staff reported that they did not maintain any documentation of the revised Form 941 or communication with the IRS about this matter; therefore, we were unable to confirm that this error was corrected.

Why did these problems occur?

The CPU lacked sufficient internal controls—such as updated, detailed procedures for supervisors and staff to follow when preparing and reviewing payroll reports, staff and supervisor training, and procedures requiring that documentation be maintained for a specified period of time—to ensure payroll-related tax information is reported accurately to the federal government. Specifically:

- CPU staff were manually adding total federal and Medicare tax liability amounts in order to identify the total tax liability and did not document the calculation of this total in the supporting

workbook, resulting in a calculation error. Additionally, CPU staff were not trained on how tax liability information from CPPS should be analyzed and reported on the Form 941, which is why the calculation error was not identified and corrected before submission to the IRS.

- The CPU Manager’s review of the Form 941 was not detailed enough to identify and correct errors prior to submitting reports to the IRS. Specifically, while there was evidence the supporting documentation had been reviewed, there was no evidence that the CPU Manager tied the information in the supporting documentation to the completed Form 941 or that the Form 941 itself had been reviewed. Additionally, we noted that the existing written procedures are outdated regarding which CPU staff are responsible for reviewing the Form 941 and supporting documentation. For example, the CPU’s existing procedures note that the Form 941 and supporting documentation should be given to the Director of Payroll Services and Compliance and the State Controller for review and signature, although the current process is for the CPU Manager to conduct these reviews and sign the Form 941 and supporting documentation.
- The CPU’s written procedures do not include requirements to maintain documentation of the signed Form 941 submitted to the IRS, documentation of any revisions to the Form 941 that may be required, or a required timeframe for maintaining this documentation.

Why do these problems matter?

Not implementing strong internal controls over federally-required forms and the related documentation increases the risk of errors and omissions, and lessens the chance that errors will be detected and corrected in a timely manner. Also, inaccurate federal reporting can cause unnecessary additional staff time to prepare and submit revised Form 941s and errors in the State’s federal reporting could ultimately result in greater repercussions for the State, such as IRS fines, penalties, and interest. It also increases the potential for the State to overpay payroll taxes owed or expose the State to penalties for late payments, which can lead to material errors on the State’s financial statements.

Classification of Finding: **Material Weakness**

This finding does not apply to a prior audit recommendation.

Recommendation 2025-023

The Department of Personnel & Administration’s Office of the State Controller’s Central Payroll Unit (CPU) should strengthen its internal controls over federal payroll withholding reporting requirements to ensure the State’s federal tax reporting on the Form 941 is accurate and complete by:

- A. Updating its procedures for preparing and reviewing the Form 941s to ensure that the procedures are updated appropriately and timely to reflect current required steps and staff roles and responsibilities.

- B. Providing training to CPU staff on the Form 941 preparation and reporting process. This should include training staff on how information generated from the Colorado Personnel and Payroll System (CPPS) is analyzed by CPU staff and then reported on the Form 941.
- C. Ensuring CPU Managers follow review procedures and perform a complete and thorough review of the Form 941 before submission to the IRS. This should include ensuring that CPU Managers maintain documentation of all the calculations used in the Form 941 preparation process and the review of the calculations.
- D. Updating its existing procedures to require that staff maintain copies of the signed Form 941s submitted to the IRS and documentation of any revisions to the form that may be required, and to include a specified timeframe for maintaining this documentation to ensure federal record retention requirements are followed.

Response

Department of Personnel & Administration, Office of the State Controller's Central Payroll Unit

A. Agree

Implementation Date: January 2026

Central Payroll will be adding additional review steps to the 941 procedures beginning with CY25Q4 941 to ensure that the procedures are updated appropriately and timely. These additions will include the necessary steps for review along with which team members are responsible for those steps.

B. Agree

Implementation Date: January 2026

Central Payroll will continue to emphasize cross-training to reduce the risk of single points of failure and to increase job knowledge across the process. This will include how to analyze information produced by CPPS and how to report this information on the 941. Central Payroll also hired a temporary position in November of 2025 that is very knowledgeable about the state system and 941 processing.

C. Agree

Implementation Date: January 2026

Similar to A, Central Payroll will be updating procedures to ensure the review of calculations can be done accurately and timely, before submission to the IRS, beginning with the CY25Q4 941. This will include maintaining documentation of all of the calculations used in the summary spreadsheets for populating the 941, and review of the calculations

D. Agree

Implementation Date: January 2026

Central Payroll will update 941 procedures to include specific instructions on saving submitted copies of the signed Form 941, related forms, and revisions, if applicable, to our shared drive. These instructions will include specific timeframes for maintaining documentation as well as review steps to ensure we are following the updated procedures. This will begin with the CY25Q4 941.

Finding 2025-024

Central Warrants – Printing Controls

The Department of Personnel & Administration's (DPA) Office of the State Controller (OSC) provides certain financial-related central services for most state departments, which includes printing and mailing physical checks (the State calls these checks "warrants") to vendors. Generally, State departments pay vendors through electronic fund transfers (EFTs), and DPA and the Department of Treasury control and manage this process. However, some departments have not set up their vendors for EFT or the vendors cannot accept EFTs for various reasons, so one of the DPA's operational units, named Integrated Document Solutions (IDS), prints and mails warrants for these state departments.

At a more detailed level, IDS oversees a physical printing room that prints various physical documents including warrants. The warrant printing process begins with IDS performing a manual interface that relies on the periodic export of a warrants report from CORE. IDS's printing operators receive and review this report, enter relevant information from this CORE report into the printing machine, and then mail the warrants to the appropriate vendors or other individuals.

What was the purpose of our audit work and what work was performed?

The purpose of the audit work was to gain an understanding of IDS's control environment for the warrant printing and distribution process to determine whether DPA and IDS designed and implemented controls that were operating effectively.

We inquired of DPA and IDS staff about their Fiscal Year 2025 processes for issuing and distributing warrants. IDS staff also provided an internal root-cause analysis report (RCA) that they prepared regarding the duplicate warrant printing issue that occurred in June 2025. RCA reports are produced by organizational units, intended for management, as the result of internal investigations into incidents or failures at the operational level for many different organizations. Our follow-up testing included obtaining and reviewing documentation from IDS related to the duplicate warrant issuance.

How were the results of the audit work measured?

We measured the results of our audit work against the following:

- IDS's Standard Work Document outlines the general steps to complete the warrant printing and distribution process. This document requires two reviews:
 - A review of a warrants file before printing.
 - A review of each printed batch of warrants before distribution.
- IDS staff verbally reported to us that their expectation was that their printing operator would isolate and document printed warrants that contain imperfections or errors and only reprint the impacted warrants.
- According to the OSC's policy, Internal Control System, the OSC and state departments must use the Green Book as their framework for their systems of internal control. Green Book, Paragraph OV4.08, Documentation Requirements, states that documentation is a necessary part of an effective internal control system and is required for effective design, implementation, and operating effectiveness of an entity's internal control system.

What problem did the audit work identify?

IDS failed to ensure that its warrants issuance process was functioning appropriately during Fiscal Year 2025 and, as a result, erroneously issued 23 duplicate warrants totaling approximately \$7,600 in June 2025. Based on discussions with the OSC and review of CORE documentation, we determined that none of the duplicate warrants were cashed by the vendors. Further, IDS staff did not identify the errors, but stated that they found out about this when one of the departments that was impacted had contacted them. IDS did not notify department accounting staff about the errors until 17 days after it issued the duplicate warrants.

Why did this problem occur?

DPA and IDS did not have sufficient controls in place to prevent duplicate warrants from being printed and distributed to vendors. Further, they do not have sufficient compensating controls in place to ensure that they identify duplicate warrants that are printed in error, that they do not mail duplicate warrants, and that they make appropriate corrections when printing warrants. IDS's limited and informal procedures include several manual controls that rely on individuals making appropriate decisions. Specifically, an IDS operator detected an error on one warrant in the batch of 23 warrants and set it aside to be reprinted and the original destroyed; however, rather than reprinting just the one impacted warrant, the printing operator reprinted the entire warrant file, resulting in the duplicate warrants.

Currently, IDS does not have a control that compares the printed warrants to CORE's warrant lists. Instead, IDS's process relies on IDS employees manually verifying the file and printed warrant details using a tracking form. Additionally, IDS lacks adequate processes for identifying and alerting impacted parties in a timely manner when duplicate warrants are distributed.

Why does this problem matter?

IDS's reliance on manual controls increases the risk that erroneous warrants will be printed and issued without detection, resulting in the misappropriation of State funds that may not be recovered. Additionally, departments with duplicate warrants must spend resources to properly identify, void, and eliminate the warrants issued in error, which creates delays in the payment disbursement process to their vendors. Finally, vendors that receive inaccurate and/or duplicate warrants may be disincentivized to conduct future business with the State due to a lack of trust in the accuracy of State operations, which could require the State to use lower quality or more expensive vendors.

Classification of Finding: **Significant Deficiency**

This finding does not apply to a prior audit recommendation.

Recommendation 2025-024

The Department of Personnel & Administration's Integrated Document Solutions (IDS) unit should design, document, and implement policies and procedures and consider incorporating automated system controls in the warrant printing and distribution process to prevent duplicate warrants from being printed, or detect duplicate warrants at the time of printing, prior to IDS distributing duplicate warrants. Additionally, IDS should develop procedures to identify and alert impacted parties in a timely manner when duplicate warrants have been issued to vendors.

Response

Department of Personnel & Administration

Agree

Implementation Date: May 2026

IDS agrees that every tool and effort should be made to avoid mailing duplicate warrants. The mailing of duplicate warrants is one of the most serious problems that can occur within our operation. IDS is committed to process and quality improvements, and the reduction, containment and elimination of errors. IDS will work to increase the robustness of our secure room processes by:

- Reviewing, revising and updating applicable procedures.
- Highlighting step by step and counter check processes

- Documenting and implementing effective and timely customer alerts, if needed.
- Completing a 6S lean project for our secure room, in collaboration with our Performance Management team.

Personnel assignments for the secure room have already been implemented. However, IDS Denver takes exception to the inference that the current IDS Unit procedures are ineffective, and that our secure room quality processes are not in control. In FY2025, the IDS Unit printed and mailed 343,629 core warrants. Of those, we experienced the duplicate mailing of 23. That calculates to a defect per million opportunities of 6.69327E-11, which further calculates to a sigma capability of approximately 8.1, significantly better than a 6-sigma capable process. Our process control capability far exceeds a third-party file processor for CORE warrants. IDS receives defective/erroneous files from CORE on a weekly basis. So, while IDS will implement this audit recommendation, we ask that action is taken to work with the appropriate OIT department to help reduce and eliminate incoming file errors.

Auditor's Addendum

As discussed in our finding, IDS issued duplicate warrants in June 2025 and IDS did not have sufficient controls in place to prevent these duplicate warrants from being printed and distributed to vendors. IDS is ultimately responsible for ensuring that erroneous warrants are not printed and issued without detection, which could result in the misappropriation of State funds that may not be recovered.

Finding 2025-025

CPPS – Information Security

Government Auditing Standards allow for information that is considered sensitive in nature, such as detailed information related to information technology system security, to be issued through a separate “classified or limited use” report because of the potential damage that could be caused by the misuse of this information. We consider the specific technical details of this finding, along with the response, to be sensitive in nature and not appropriate for public disclosure. Therefore, the details of the following finding and response have been provided to the Department in a separate, confidential memorandum.

CPPS is the State’s integrated human resources and payroll management application. All three branches of Colorado’s State government use CPPS to process employee payroll.

The Department of Personnel & Administration’s Office of the State Controller (OSC) has overall responsibility for CPPS and its data. OIT serves as the formal information technology service provider for CPPS. OIT has statutory responsibility for developing, publishing, communicating, and enforcing the State’s Security Policies as they relate to all of the State’s IT systems, including CPPS.

What was the purpose of our audit work and what work was performed?

The purpose of our audit work was to determine whether the OSC implemented our Fiscal Year 2023 audit recommendation related to information security and IT general controls for CPPS.

We conducted our audit work through inquiries of OSC and OIT staff. We requested, obtained, and reviewed documentation provided by the OSC and OIT to determine the OSC's progress toward implementing the prior audit recommendation.

How were the results of the audit work measured?

We measured the results of our audit work against OIT's Security Policies, OIT's internal standard operating procedures, and the Green Book, which the OSC has adopted as the State's internal control standards.

What problems did the audit work identify?

Based on our Fiscal Year 2025 audit testing, we identified problems with the design of information security IT general controls for CPPS and determined that the OSC did not fully implement our prior audit recommendation.

Why did these problems occur?

OSC staff indicated that they did not implement our prior audit recommendation in this area due to a misunderstanding of the usefulness of the information in available CPPS reports and the purpose of reviewing the reports.

Why do these problems matter?

Not implementing prior audit recommendations could result in data loss and exposure. Strong information security IT general controls protect the confidentiality and integrity of sensitive data, which is especially important for CPPS given the sensitive nature of the data it contains.

Classification of Finding: **Significant Deficiency**

This finding applies to prior audit recommendation 2023-036B.

Recommendation 2025-025

The Office of the State Controller should improve IT controls over the Colorado Personnel and Payroll System by:

- A. Implementing recommendation Part A as noted in the confidential finding.
- B. Implementing recommendation Part B as noted in the confidential finding.

Response

Department of Personnel & Administration's Office of the State Controller

- A. Agree

Implementation Date: January 2026

The OSC agrees with the finding and will implement recommendation part A as noted in the confidential finding.

- B. Agree

Implementation Date: June 2026

The OSC agrees with the finding and will implement recommendation part B as noted in the confidential finding.



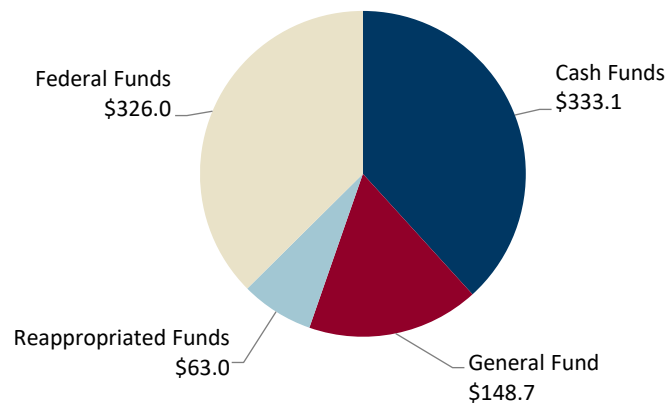
Department of Public Health and Environment

The Department of Public Health and Environment (Department or CDPHE) is solely responsible, according to statute [Section 25-1-101, C.R.S.], for protecting and improving the health of the people of Colorado and protecting the quality of Colorado's environment.

For Fiscal Year 2025, the Department was appropriated approximately \$870.8 million and 1,888 full-time equivalent (FTE) staff.

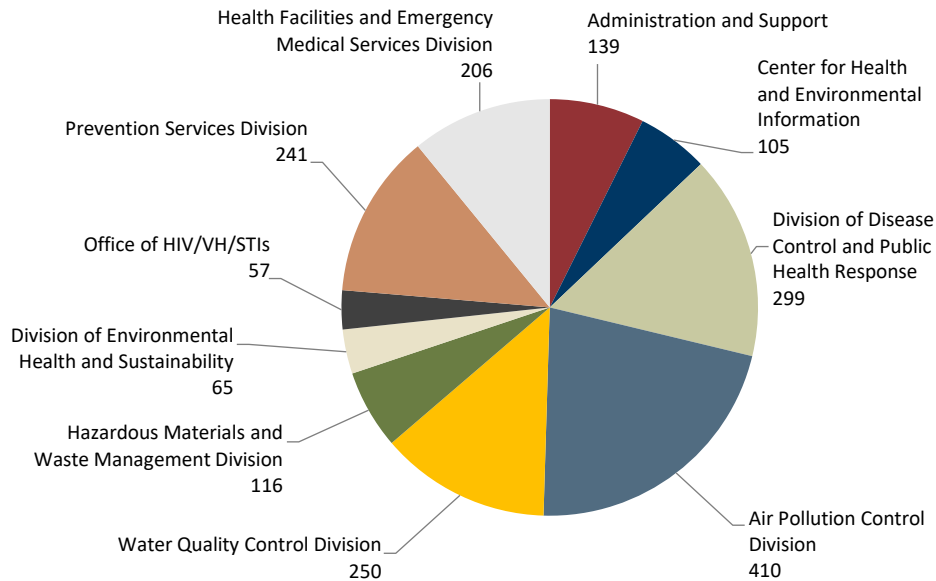
The following charts show the appropriations by funding source and FTE staff by major areas, respectively, within the Department for Fiscal Year 2025.

**Department of Public Health and Environment Fiscal Year 2025
Appropriations by Funding Source (in Millions)**



Source: Joint Budget Committee Fiscal Year 2025-26 Appropriations Report.

Department of Public Health and Environment Fiscal Year 2025 Full-Time Equivalent Staff by Major Areas



Source: Joint Budget Committee's Data Repository.

Fiscal Year 2025 Audit Findings

The following table provides a summary of current audit findings made to the Department.

Agency	Material Weakness (Most Serious)		Significant Deficiency (Moderately Serious)		Other	Total
	Financial Reporting	Federal Program Compliance**	Financial Reporting	Federal Program Compliance		
Department of Public Health and Environment	-	1	1	-	-	2
** See Section III: Federal Awards Findings						

Finding 2025-026

Internal Controls Over Financial Reporting

The Department's accounting staff are responsible for all financial reporting, including the accurate, complete, and timely entry and approval of financial transactions in the Colorado Operations and Resource Engine (CORE), the State's accounting system. The Department's financial reporting must comply with Generally Accepted Accounting Principles (GAAP), as required by state statute [Section 24-30-204(1), C.R.S.]. The Office of the State Controller (OSC) issues fiscal rules and its Fiscal Procedures Manual (Manual), which provides guidance and financial procedures that all state departments, agencies, and higher education institutions are required to follow.

The Governmental Accounting Standards Board (GASB) establishes GAAP for state and local government entities through the issuance of GASB statements, which the Department must comply with when preparing financial transactions. In June 2022, the GASB issued GASB Statement No. 101, Compensated Absences, which updated the recognition and measurement guidance for compensated absences and was implemented by the Department as of the beginning of Fiscal Year 2025 on July 1, 2024. The Department's compensated absences liability balance was \$24.8 million as of June 30, 2025.

During Fiscal Year 2025, the Department had five leases with \$57.3 million recorded in total lease liabilities at fiscal year end. One lease was for the Department's office space, which was recorded at \$55.6 million as a lease liability as of June 30, 2025. During the fiscal year, the Department extended the term of its existing office space lease for an additional 10 years.

After the COVID-19 public health emergency began in March 2020, the Department was responsible for administering and organizing testing and vaccination sites as part of responding to the COVID-19 public health emergency. The Department either purchased supplies or received the supplies from the federal government, and maintained inventory of supplies for these sites. The Department recorded the supplies and inventory in CORE. The majority of these supplies and inventory were fully consumed by the end of Fiscal Year 2025. The Department's total inventory asset balance was \$3.4 million as of June 30, 2025.

What was the purpose of our audit work and what work was performed?

The purpose of the audit work was to determine whether the Department had adequate internal controls in place and complied with the OSC's policies and procedures related to financial accounting and reporting processes and requirements, and complied with applicable accounting standards during Fiscal Year 2025. In addition, we performed testing to determine whether the Department had implemented our Fiscal Year 2024 audit recommendation that the Department strengthen its internal controls over inventory by implementing a policy that requires all inventory to be reconciled timely to the records of counted inventory on-hand at the fiscal year end. The Department agreed with this recommendation and planned to implement it by June 2025.

As part of our audit work, we performed procedures over the Department's calculation of its compensated absences liability through a review of the inputs used in the estimate, comparison of the Department's calculation with the requirements of GASB Statement No. 101, and mathematical recalculation of the liability based on the assumptions used by the Department. The audit work also included procedures performed over the Department's calculation of lease assets and lease liabilities.

How were the results of the audit work measured?

We measured the results of our audit work against the following:

- State Fiscal Rule 1-1 (6.5), issued by the State Controller, states that the Department “shall implement internal accounting and administrative controls that reasonably ensure that financial transactions are accurate, reliable, [and] conform to the Fiscal Rules”.
- The OSC’s Manual, Chapter 4, Section 3.5.8, Lease Modifications, Terminations, and Remeasurements, provides guidance on recording adjustments to lease assets and lease liabilities resulting from amendments to the term of existing lease agreements. Specifically, the Manual includes guidance that lessees should reassess the lease term if an event takes place that requires an extension of the lease and provides an example of the subsequent calculations to update the lease asset and lease liability for a change in the lease term.
- GASB Statement No. 101, Compensated Absences, requires that a liability be recognized at fiscal year end for leave that has not been used if (a) the leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. Certain salary-related payments that are directly and incrementally associated with payments for leave also should be included in the measurement of the liabilities. In addition, paragraph 26 of GASB Statement No. 101 indicates that salary payments related to defined benefit pensions or defined benefit other post-employment benefits should not be included in the measurement of liabilities for compensated absences.
- The OSC’s Manual, Chapter 3, Section 3.13, Prepaid Expenses and Consumable Inventories, provides guidance on recording inventory and requires that departments record supplies or consumable inventories on the balance sheet as of the last business day of June.

What problems did the audit work identify?

As a result of our audit work, we identified issues with the Department’s financial accounting and reporting for Fiscal Year 2025. Specifically, we found the following problems:

Leases. The Department did not recalculate the lease asset and liability when it extended the office building lease. This resulted in the Department understating both the lease asset and liability by \$50.4 million as of June 30, 2025. After we notified Department staff of the error, they calculated the remeasurement and corrected the Fiscal Year 2025 balances in CORE.

Compensated Absences. We identified the following errors in the Department’s compensated absences liability calculation:

- Department staff made a formula error in the Excel calculation, resulting in an overstatement of the liability by \$6.3 million.
- Defined benefit pension contributions of \$3.8 million were improperly included in the calculation.

These errors resulted in the Department overstating its compensated absences liability by \$10.1 million as of June 30, 2025. The Department did not make an adjustment to correct the balance for Fiscal Year 2025 because it was determined to be immaterial.

Inventory. The Department did not properly record an adjustment to update the inventory balances in CORE as of fiscal year end to agree the balance to its counted inventory on hand. This resulted in the Department overstating the inventory asset balance by \$3.0 million as of June 30, 2025. The Department did not make an adjustment to correct the balance for Fiscal Year 2025 because it was determined to be immaterial.

Why did these problems occur?

The Department lacked adequate internal controls—such as appropriate training of staff, detailed accounting procedures, and an adequate supervisory review process—to ensure accurate and timely accounting and reporting. Specifically:

Leases. The Department did not have procedures in place for identifying when a lease modification requires a recalculation. Additionally, Department staff did not properly apply the guidance from the Manual related to lease modifications due to lack of training on these requirements.

Compensated Absences. The Department did not have procedures in place for properly calculating the compensated absences liability with the implementation of GASB Statement No. 101. Additionally, the Department's review process did not detect the error in the calculation of the compensated absences liability.

Inventory. The Department did not fully implement the prior year's audit recommendation to improve its internal controls over financial reporting of the inventory balance at fiscal year end. Specifically, the adjustment to the inventory balance was not performed timely because the Department's procedures did not provide proper guidance to staff on how to post year-end inventory adjustments in CORE. Additionally, the Department did not perform a reconciliation of the inventory balance to the records of counted inventory on hand to ensure the adjustment was properly made.

Why do these problems matter?

Strong financial accounting internal controls, including documented policies and procedures over financial accounting fiscal year-end closing processes, are necessary to ensure that financial information is reported accurately and in accordance with GAAP. Without sufficient internal controls, the Department cannot ensure that it is providing accurate and complete financial information to the OSC and, ultimately, that the State's financial statements are accurate and complete.

Classification of Finding: **Significant Deficiency**

This finding applies to prior audit recommendation 2024-023C.

Recommendation 2025-026

The Department of Public Health and Environment (Department) should improve its internal controls over financial accounting and reporting to ensure timely financial reporting by:

- A. Developing and implementing procedures for identifying lease modifications, and ensuring that Department staff are trained on the guidance within the Office of the State Controller's Fiscal Procedures Manual relating to lease modifications and remeasurements to existing lease agreements, in order to properly identify when a lease remeasurement is needed.
- B. Developing and implementing procedures for calculating the Department's compensated absences liability, including ensuring an adequate supervisory review process of the calculation and Government Accounting Standards Board (GASB) Statement No. 101 requirements.
- C. Updating and implementing inventory procedures to ensure they include details of the process for posting adjustments and agreeing the inventory ending balance in the Colorado Operations and Resource Engine (CORE), the State's accounting system, to the records of counted inventory on-hand at the fiscal year end.

Response

Department of Public Health and Environment

- A. Agree

Implementation Date: June 2026

CDPHE has strengthened its internal procedures to ensure that any lease modifications are entered into CORE in the applicable fiscal year by revising the year-end close checklist to incorporate internal reviews of any lease modifications. Additionally, fiscal staff will be trained on the OSC Fiscal Procedures Manual guidance related to lease modifications and procedures will be created and implemented by June 30, 2026 to improve internal communications to ensure completion of this review.

- B. Agree

Implementation Date: June 2026

CDPHE will revise its Accounting Payroll procedure used to calculate the compensated absences liability, by incorporating the GASB 101 and OSC guidance. This revision includes an additional review procedure to reduce the likelihood of mathematical errors in the calculation.

C. Agree

Implementation Date: June 2026

With the closure of the 53rd Avenue Warehouse, inventory still currently in use was transferred to the CDPHE Lab. The items that were either expired and/or obsolete were sent to Surplus. While the physical inventory was reduced in the CORE inventory subsystem using Inventory Adjustment (IA) entries, these IA entries did not reduce the general ledger. CDPHE warehouse procedures have been updated to document that a subsequent journal voucher entry is needed in CORE to update the balance sheet when an IA entry is used. The revised procedures will be used in June 2026 at the state fiscal year end to prepare exhibits for the State Controller's Office.



Department of Revenue

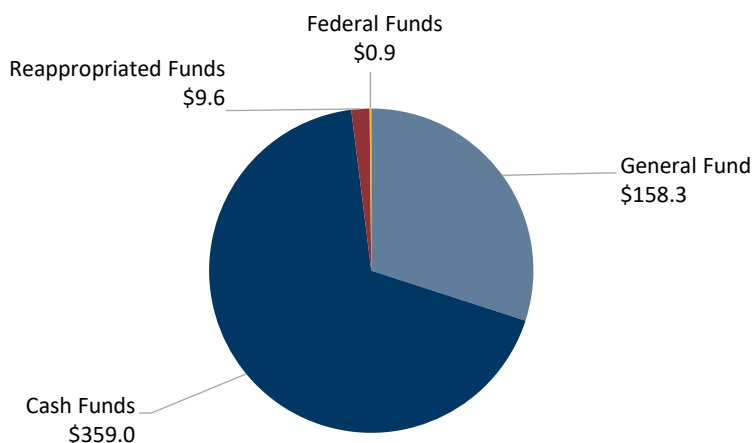
The Department of Revenue (Department) is responsible, according to statute [Section 24-35-108, C.R.S.], for the collection of state taxes. Within its jurisdiction, the Department also collects delinquent taxes, assessments, and licenses; assists the Attorney General in the prosecution of any legal actions commenced for the collection of any delinquent tax, assessment or license; and audits reports and taxpayer returns in connection with all taxes, assessments, and licenses. In addition, the Department is responsible for performing various other functions, including:

- Administering the Division of Motor Vehicles, which is responsible for licensing drivers and issuing driver licenses and state identification cards; maintaining driver records and administering driver sanctions; titling and registering motor vehicles; regulating commercial driving schools; enforcing the State's emissions program; administering the Motorist Insurance Identification Database Program; and assisting first time drunk driving offenders in obtaining ignition interlock devices required for those offenders to drive motor vehicles. In Fiscal Year 2025, the Division collected approximately \$741.2 million in taxes and fees.
- Administering the State Lottery, which grossed nearly \$827.9 million in ticket sales during Fiscal Year 2025. Of this amount, approximately \$169.8 million was available for conservation, as well as for wildlife, parks, open space, and outdoor recreations projects, including projects funded through Great Outdoors Colorado.
- Acting as a collection agent for city, county, the Regional Transportation District, and special district taxes. In Fiscal Year 2025, the Department collected approximately \$3.1 billion in taxes and fees on behalf of these entities.
- Collecting taxes and fees for the Highway Users Tax Fund (HUTF), primarily for the benefit of highway maintenance projects in the State. In Fiscal Year 2025, the Department collected approximately \$819.0 million for the HUTF.
- Regulating the limited stakes gaming activities in Cripple Creek, Black Hawk, and Central City. Adjusted gross gaming proceeds totaled about \$1.1 billion during Fiscal Year 2025. The Department's Division of Gaming collected about \$177.6 million in gaming taxes on these proceeds.
- Enforcing tax, cigarette and tobacco, marijuana, alcoholic beverage, motor vehicle, and emissions inspection laws.

For Fiscal Year 2025, the Department was appropriated approximately \$527.8 million and 1,750 full-time equivalent (FTE) staff.

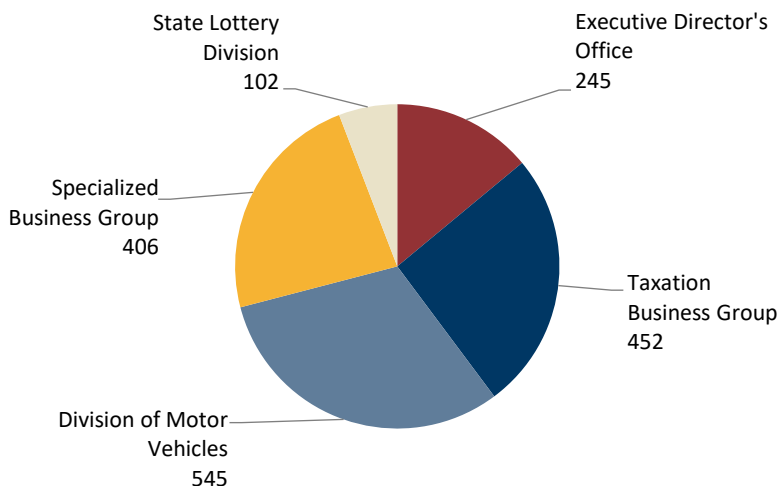
The following charts show the appropriations by funding source and FTE staff by major areas, respectively, within the Department for Fiscal Year 2025.

**Department of Revenue Fiscal Year 2025
Appropriations by Funding Source (in Millions)**



Source: Joint Budget Committee Fiscal Year 2025-26 Appropriations Report.

**Department of Revenue Fiscal Year 2025
Full-Time Equivalent Staff by Major Areas**



Source: Joint Budget Committee's Data Repository.

Fiscal Year 2025 Audit Findings

The following table provides a summary of current audit findings made to the Department, which includes prior audit findings that have been renumbered to current findings.

Agency	Material Weakness (Most Serious)		Significant Deficiency (Moderately Serious)		Other	Total
	Financial Reporting	Federal Program Compliance	Financial Reporting	Federal Program Compliance		
Department of Revenue	-	-	2	-	-	2

Current Year Renumbered Findings and Recommendations from a Prior Audit

The following findings and recommendations relating to internal control deficiencies classified as **Significant Deficiencies** were communicated to the Department of Revenue (Department) in the previous years and have not been remediated as of June 30, 2025 because the original implementation dates provided by the Department were in a subsequent fiscal year. These complete findings and recommendations can be found within the original report and the complete recommendations can be found within Section IV: Disposition of Prior Audit Recommendations of this report.

Timeliness of Tax Refunds			
Current Rec. Number	2025-027		
Prior Rec. Number(s)	2024-024		
Classification	Significant Deficiency		
Implementation Date(s)	A. [1]	B. June 2026	C. [1]

GenTax Information Technology and Business Internal Controls	
Current Rec. Number	2025-028
Prior Rec. Number(s)	2024-025 and 2023-044
Classification	Significant Deficiency
Implementation Date(s)	A. July 2027 B. [1]

[1] This part of the recommendation has either been implemented, partially implemented, not implemented, or is no longer applicable. See Section IV: Prior Audit Recommendations of this report for information regarding this part of the recommendation.



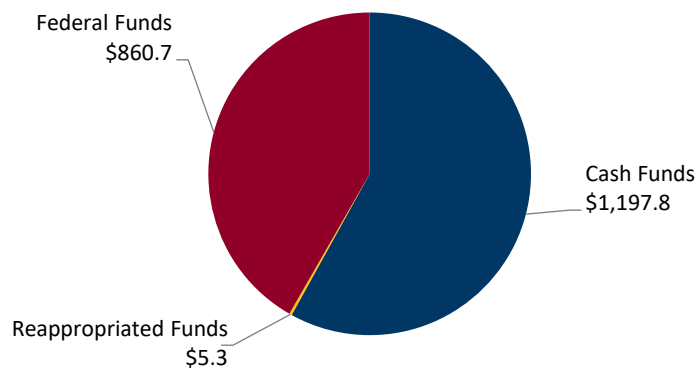
Department of Transportation

The Department of Transportation (Department or CDOT) is responsible for operating and maintaining Colorado's state highway system, including bridges, as well as aviation, rail, and multimodal transportation under the policy direction of the 11-member Transportation Commission. The Department's responsibilities include managing highway construction projects, implementing the State's Highway Safety Plan, repairing and maintaining roads, providing technical support to local airports regarding aviation safety, and administering the reimbursement of aviation fuel tax revenues and discretionary grants to airports.

For Fiscal Year 2025, the Department was appropriated approximately \$2.1 billion and 3,329 full-time equivalent (FTE) staff.

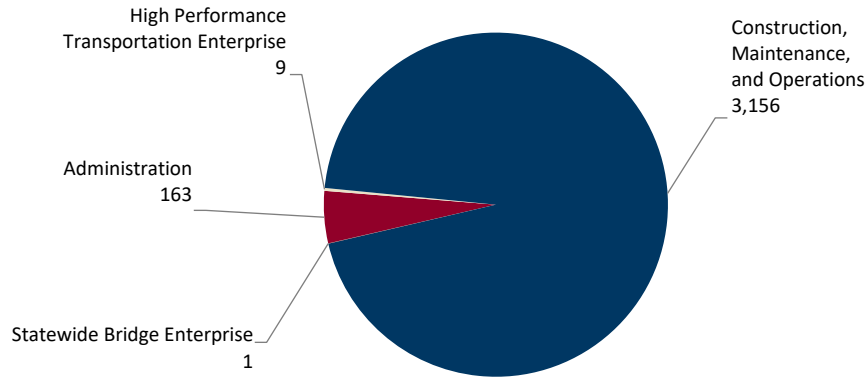
The following charts show the appropriations by funding source and FTE staff by major areas, respectively, within the Department for Fiscal Year 2025.

**Department of Transportation Fiscal Year 2025
Appropriations by Funding Source (in Millions)**



Source: Joint Budget Committee Fiscal Year 2025-26 Appropriations Report.

Department of Transportation Fiscal Year 2025 Full-Time Equivalent Staff by Major Areas



Source: Joint Budget Committee's Data Repository.

Fiscal Year 2025 Audit Findings

The following table provides a summary of current audit findings made to the Department.

Agency	Material Weakness (Most Serious)		Significant Deficiency (Moderately Serious)		Other	Total
	Financial Reporting	Federal Program Compliance**	Financial Reporting	Federal Program Compliance**		
Department of Transportation	2	1	-	2	-	5
**See Section III: Federal Awards Findings						

Finding 2025-029

SAP – Information Security Logical Access

Government Auditing Standards allow for information that is considered sensitive in nature, such as detailed information related to information technology system security, to be issued through a separate “classified or limited use” report because of the potential damage that could be caused by the misuse of this information. We consider the specific technical details of this finding, along with the response, to be sensitive in nature and not appropriate for public disclosure. Therefore, the details of the following finding and response have been provided to the Department in a separate, confidential memorandum.

The Colorado Department of Transportation (CDOT or Department) maintains documented policies and procedures governing its Systems, Applications, and Products in Data Processing (SAP or System) Enterprise Resource Planning (ERP) environment, including access to the System. Privileged accounts possess elevated permissions.

What was the purpose of our audit work and what work was performed?

The purpose of our audit work was to assess whether the Department established and maintained formal policies and procedures for onboarding and terminating SAP ERP user access, including privileged accounts.

How were the results of the audit work measured?

We measured the results of our audit work against the Governor's Office of Information Technology's (OIT) Colorado Information Security Policies (CISPs) and the Department's onboarding procedures.

What problems did the audit work identify?

We identified problems with the Department's user access review process during Fiscal Year 2025.

Why did these problems occur?

The Department lacked formalized procedures for access management and periodic reviews within its onboarding procedures.

Why do these problems matter?

These issues increase the risk of inappropriate system changes, data breaches, or fraud.

Classification of Finding: **Material Weakness**

This finding does not apply to a prior audit recommendation.

Recommendation 2025-029

The Department of Transportation should improve its internal controls related to the Systems, Applications, and Products in Data Processing (SAP) Enterprise Resource Planning (ERP) access by implementing the recommendation noted in the confidential version of the finding.

Response

Department of Transportation

Agree

Implementation Date: June 2026

The Department agrees with the finding. CDOT will implement this recommendation as noted in the confidential response.

Finding 2025-030

SAP — Information Security Access Management

Government Auditing Standards allow for information that is considered sensitive in nature, such as detailed information related to information technology system security, to be issued through a separate “classified or limited use” report because of the potential damage that could be caused by the misuse of this information. We consider the specific technical details of this finding, along with the response, to be sensitive in nature and not appropriate for public disclosure. Therefore, the details of the following finding and response have been provided to the Department in a separate, confidential memorandum.

The Department uses SAP to record, reconcile, and report the majority of its accounting functions. The System accommodates many different types of user groups, including administrative or privileged accounts that have more access to do more things in the System than standard user accounts.

What was the purpose of our audit work and what work was performed?

The purpose of this audit work was to determine whether the Department properly controlled and monitored access within the System.

Our test work included a review of the Department’s access list and a review of supporting documentation. We also performed test work to determine whether the Department reviewed accounts and session logs.

How were the results of the audit work measured?

We measured the results of our testing against OIT’s CISPs.

What problems did the audit work identify?

We identified problems in our audit testing during the Fiscal Year 2025 audit period.

Why did these problems occur?

The Department did not have established policies or formalized procedures for managing access throughout the audit period.

Why do these problems matter?

Accounts must be strictly controlled and monitored in accordance with OIT's CISPs. Without a defined framework or accountability measures, the Department was unable to enforce compliance and mitigate risks associated with system access.

Classification of Finding: **Material Weakness**

This finding does not apply to a prior audit recommendation.

Recommendation 2025-030

The Department of Transportation should improve its internal controls over its Systems, Applications, and Products in Data Processing system (SAP) by implementing the recommendation noted in the confidential finding.

Response

Department of Transportation

Agree

Implementation Date: June 2026

The Department agrees with the finding. CDOT will implement this recommendation as noted in the confidential response.



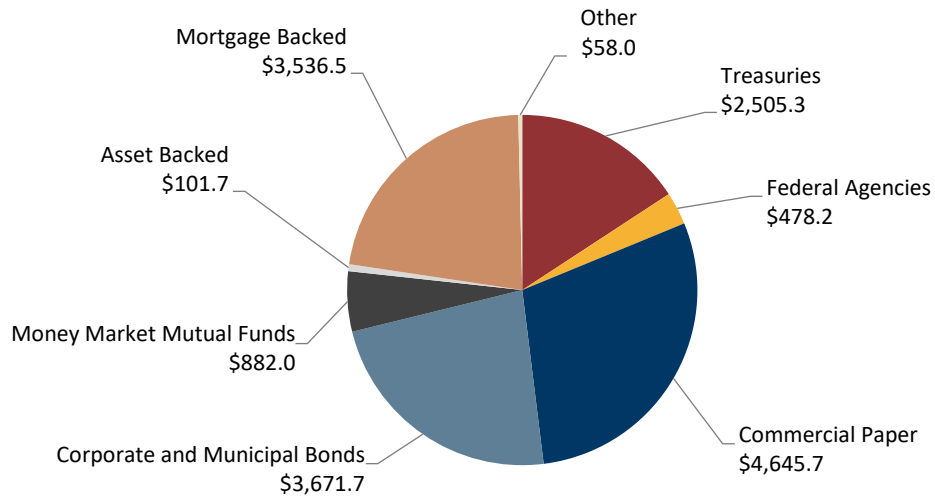
Department of the Treasury

The Department of the Treasury (Department or Treasury) is established by the Colorado Constitution. The State Treasurer is an elected official who serves a 4-year term. The Treasury consists of three sections: Administration, Unclaimed Property Program, and the Special Purpose unit. The Treasury's primary functions are to manage the State's pooled investments, monitor the State's cash management services, and administer the Unclaimed Property Program. Other duties and responsibilities of the Treasury include:

- Receiving, managing, and disbursing the State's cash.
- Acting as the State's banker and investment officer.
- Providing short-term interest-free financing to school districts by issuing tax and revenue anticipation notes and assisting charter schools with long-term financing by making direct bond payments.
- Distributing Highway Users Tax Fund revenues, federal mineral leasing funds, and reimbursements to local governments for the Senior Citizen and Disabled Veteran Property Tax Exemption.
- Making loans to taxpayers, elderly individuals, and military personnel through the Property Tax Deferral Program, and providing property tax reimbursements for property destroyed by a natural cause.
- Managing certain state public financing transactions.

The State's \$15.9 billion of pooled investments are made up of a variety of securities, as shown in the following chart.

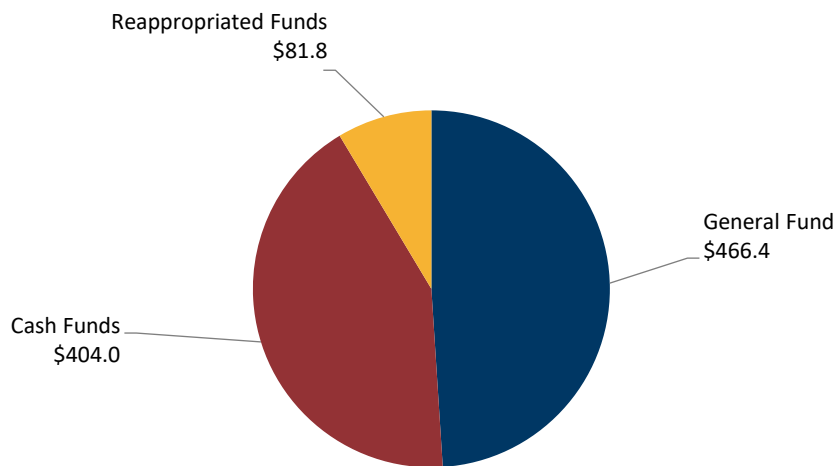
**Colorado Treasury Pool Portfolio Mix
as of June 30, 2025 (in Millions)**



Source: Department of the Treasury records.

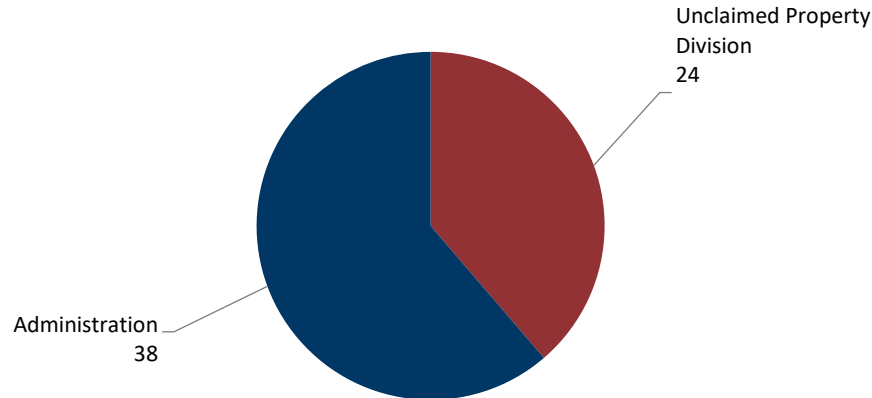
For Fiscal Year 2025, the Department was appropriated approximately \$952.2 million and 62 full-time equivalent (FTE) staff. The following charts show the appropriations by funding source and FTE staff by major areas, respectively, within the Department for Fiscal Year 2025.

**Department of Treasury Fiscal Year 2025
Appropriations by Funding Source (in Millions)**



Source: Joint Budget Committee Fiscal Year 2025-26 Appropriations Report.

Department of Treasury Fiscal Year 2025 Full-Time Equivalent Staff by Major Areas



Source: Joint Budget Committee's Data Repository.

Fiscal Year 2025 Audit Findings

The following table provides a summary of current audit findings made to the Department, which includes prior audit findings that have been renumbered to current findings.

Agency	Material Weakness (Most Serious)		Significant Deficiency (Moderately Serious)		Other	Total
	Financial Reporting	Federal Program Compliance	Financial Reporting	Federal Program Compliance		
Department of the Treasury	3	-	-	-	-	3

The following narratives report the results of our statutorily-required audit testing at the Department related to (1) the General Fund Notes and Education Loan Program Tax and Revenue Anticipation Notes and the (2) 2020 Tax Holding Fund.

Compliance with Colorado Funds Management and the Tax Anticipation Note Act

The Colorado Funds Management Act (Funds Management Act) under Section 24-75-902, C.R.S., asserts that because the State “currently experiences and may hereafter experience fluctuations in revenues and expenditures and temporary cash flow deficits,” this section of the statute is necessary, and outlines the authority and mechanisms the State can use to fund shortfalls. Under Section 24-75-905(1), C.R.S., the State Treasurer (Treasurer) is specifically authorized to issue and sell Tax and Revenue Anticipation Notes (TRANs)—short-term notes payable from anticipated pledged revenue—to meet these shortfalls. These TRANs are referred to as General Fund Tax and Revenue Anticipation Notes (General Fund Notes).

Under Section 29-15-112(1), C.R.S., the Tax Anticipation Note Act also specifically authorizes the Treasurer to issue TRANs for school districts. The purpose of these TRANs is to alleviate temporary cash flow deficits of school districts by making interest-free loans to those districts. These TRANs are referred to as Education Loan Program Tax and Revenue Anticipation Notes (ETRANs). The 2024A issuance, issued on July 18, 2024 and maturing on June 30, 2025, was associated with projected cash flow deficits for the first half of the Fiscal Year 2025. Treasury reported that 20 participating school districts had actual deficits from cash flows for the period July 1, 2024 to January 17, 2025. The Series 2024B issuance, issued on January 15, 2025 and maturing on June 30, 2025, was associated with projected cash flow deficits for the second half of the Fiscal Year 2025. Treasury reported that 19 participating school districts had actual deficits for the period January 18 to June 30, 2025.

Section 24-75-914, C.R.S., requires the Office of the State Auditor (OSA) to review information relating to the General Fund Notes and ETRANs and annually report this information to the Legislative Audit Committee and to the finance committees of the Senate and the House of Representatives. During Fiscal Year 2025, the Treasurer did not issue General Fund Notes. The following table and discussion provide information about the Treasurer's issuance of ETRANs during Fiscal Year 2025.

State of Colorado Details of Education Loan Program Tax and Revenue Anticipation Note Issuances for Fiscal Year Ended June 30, 2025

	Education Loan Program Notes		
	Education Loan Program Notes Series 2024A	Education Loan Program Notes Series 2024B	Total Education Loan Program
Date of Issuance	July 18, 2024	January 15, 2025	-
Maturity Date	June 30, 2025	June 30, 2025	-
Issue Amount	\$500,000,000	\$475,000,000	\$975,000,000 ¹
Interest	\$23,750,000	\$10,885,417	\$34,635,417
Denominations	\$5,000	\$5,000	-
Face Interest Rate	5.0%	5.0%	-
Premium on Sale	\$8,715,000	\$4,617,000	\$13,332,000
Net Interest Cost to the State	3.20%	2.92%	-
Total Due at Maturity ²	\$523,750,000	\$485,885,417	\$1,009,635,417

Source: Department of the Treasury records.

¹ For comparative purposes, in Fiscal Year 2024, the Treasurer issued \$1.17 billion in Education Loan Program Notes.

² Total Due at Maturity does not include Premium on Sale.

Terms and Price

Section 29-15-112(5)(b), C.R.S., states that the ETRANs are 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, if the Notes have a maturity date after fiscal year end, then on or before the final day of the

fiscal year in which the ETRANs are issued, there shall be deposited in one or more special segregated and restricted accounts and pledged irrevocably to the payment of the ETRANs, an amount sufficient to pay the principal, premium, if any, and interest related to the ETRANs on their stated maturity date.

Notes in each series are issued at different face tax-exempt interest rates. These are the rates at which interest will be 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.

The maturity dates of the ETRANs issued during Fiscal Year 2025 comply with statutory requirements. Specifically, as shown in the previous table, each of the ETRANs had a maturity date of June 30, 2025. Neither was subject to redemption prior to maturity.

Security and Source of Payment

According to Section 29-15-112(2)(e)(II), C.R.S., interest on the ETRANs is payable from the General Fund. In accordance with the TRANs issuance documents, principal on the ETRANs was required to be paid solely from the receipt of property taxes received by the participating school districts during March through June 2025, which were to be deposited into the General Fund of each school district. Section 29-15-112(4)(a)(I)(A), C.R.S., requires the school districts to make payments for the entire principal on the ETRANs to the State Treasury. Per the TRANs issuance documents, these payments were to be made by June 25, 2025. We confirmed that the school districts made all payments by June 25, 2025, and the Treasurer used these funds to repay the principal on the ETRANs.

In accordance with the TRANs issuance documents, if the balance in the ETRANs Repayment Account (ETRANs Account) had been less than the principal of the ETRANs at maturity on June 30, 2025, the Treasurer would have been required to deposit an amount sufficient to fully fund the ETRANs Account from any funds on hand that were eligible for investment. The Treasurer's ability to use the General Fund's current revenues or borrowable resources to fund a deficiency in the ETRANs Account is subordinate to the use of such funds for payment of any outstanding General Fund Notes.

To ensure the payment of ETRANs, the Treasurer agreed to deposit pledged revenue into the ETRANs Account so that the balance on June 25, 2025 would be no less than the amounts to be repaid.

The Note agreements also provide remedies for holders of the Notes in the event of default. The amounts to be repaid on the maturity date are detailed in the previous table.

We determined that, on June 25, 2025, the account balance plus accrued interest earned on investments was sufficient to pay the principal and interest on ETRANs without borrowing from other state funds.

Legal Opinion

Kutak Rock LLP, the bond counsel, has stated that in its opinion:

- The State has the power to issue the Notes and carry out the provisions of the Note agreements.
- The ETRANs are legal, binding, secured obligations of the State.
- Interest on the Notes is 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 ETRANs' agreements allow the Treasurer to invest the ETRANs Account funds in eligible investments until they are needed for the Note repayment. Interest amounts earned on the investments are credited back to the General Fund, since the General Fund pays interest at closing. The Treasurer is authorized to invest the funds in a variety of long- and short-term securities according to Section 24-36-113(1)(a), C.R.S. Furthermore, Section 24-75-910, C.R.S., of the Funds Management Act and Section 29-15-112(3)(b), C.R.S., of the Tax Anticipation Note Act state that the Treasurer may invest the proceeds of the Notes in any securities that are legal investments for the fund from which the Notes are payable, and deposit the proceeds in any eligible public depository.

Purpose of the Issuance and Use of Proceeds

The ETRANs were issued to fund a portion of the anticipated cash flow shortfalls of the school districts during Fiscal Year 2025. The net proceeds from the sale of the Notes were specifically 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, 2025, and up to and including June 25, 2025.

Additional Information

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

The issuance of Notes is subject to 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, which require the State to meet certain spending thresholds related to the Note proceeds, the State is allowed to earn and keep this arbitrage amount. For Fiscal Year 2025, Treasury reported that the State met the IRS safe harbor rules. Treasury further indicated that, although these requirements were met, interest earned by investing Note proceeds was less than the interest paid on the borrowing; thus, no arbitrage was

earned or kept. The Department 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 ETRANs. These expenses in Fiscal Year 2025 totaled \$902,949. The expenses included the following:

- 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;
- Fees paid to financial advisors;
- Fees paid for the underwriter discount; and
- Reimbursement of the Treasurer's costs incurred in performing or overseeing the issuance compliance and post-issuance compliance responsibilities for the ETRANs as authorized by Section 24-36-121(7)(a), C.R.S.

Subsequent Events

On August 14, 2025, the State issued \$460.0 million in ETRANs, Series 2025A, with a maturity date of June 30, 2026. The Notes carry an average coupon rate of 5.0 percent and yield of 2.44 percent, and were issued with a premium of \$10.1 million. The total due at maturity includes \$460.0 million in principal and \$20.2 million in interest.

No recommendation is made in this area.

Public School Fund

The Public School Fund (Fund), created under Section 22-41-101(2), 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 Fund are to be distributed to and expended by the State's school districts for school maintenance. In accordance with Section 22-41-104(2), C.R.S., the Treasurer has the authority to "effect exchanges or sales" of investments in the Fund whenever the exchanges or sales will not result in the loss of the Fund's principal. An aggregate loss of principal to the Fund occurs only when an exchange or sale that resulted in an initial loss of principal is not offset by a gain on an exchange or sale in the Fund within 12 months.

Section 2-3-103(5), C.R.S., requires the OSA to annually evaluate the Fund's investments and to report any loss of the Fund's principal to the Legislative Audit Committee. During our Fiscal Year 2025 audit, we obtained confirmations from Principal Financial Group on the fair value of all investments held in the Fund. We compared the total fair value of the Fund's investments to the book value of the investments, as recorded in the Colorado Operation Resource Engine (CORE), the State's accounting system, and noted that the fair value exceeded the book value of the investments at June 30, 2025 by approximately \$151.0 million. We did not identify any recognized loss of principal to the Fund.

No recommendation is made in this area.

Statutorily-Required Testing of Cigarettes, Tobacco, and Nicotine Tax Revenues – 2020 Tax Holding Fund

The General Assembly approved House Bill 20-1427 during the 2020 legislative session. This bill proposed increasing, with voter approval, the existing taxes on cigarettes and tobacco products and established a tax on nicotine liquids used in e-cigarettes and other vaping products, modified risk tobacco and nicotine products, and moist snuff, in order to expand and enhance the funding for K-12 schools, housing, preschool, health care, and tobacco education. The bill also establishes the inventory tax and regulations of nicotine product distribution. House Bill 20-1427 made several revisions to state statutes. According to Section 39-28.5-101(8), C.R.S., modified risk tobacco products are "any tobacco product for which the secretary of the United States Department of Health and Human Services has issued an order authorizing the product to be commercially marketed as a modified risk tobacco product." According to Section 39-28.5-101(9) C.R.S., moist Snuff (chewing tobacco) is defined as "any finely cut, ground, or powdered tobacco that is not intended to be smoked but does not include any finely cut, ground, or powdered tobacco that is intended to be placed in the nasal cavity." Section 39-28-103.3, C.R.S., defines the inventory tax as "Colorado tax stamp" that is affixed to, or an imprint or impression by a suitable metering machine approved by the Department of Revenue on, a package containing cigarettes as evidence of the payment of the imposed tax.

In order for the House Bill 20-1427 provisions to take effect, Colorado voter approval of Proposition EE was required. In the 2020 general election, Colorado voters approved Proposition EE and the requirements took effect January 1, 2021. Some additional revisions to state statutes from House Bill 20-1427 included the creation of two new funds within Treasury in Fiscal Year 2021: the 2020 Tax Holding Fund (Holding Fund) for the new taxes and the Preschool Programs Cash Fund (Preschool Fund) for the preschool program funds. House Bill 22-1295 subsequently moved the Preschool Fund from Treasury to the Department of Early Childhood in Fiscal Year 2023. The provisions identified in House Bill 20-1427 and approved by voters in Proposition EE require the Department of Revenue to collect cigarettes, tobacco, moist snuff, and nicotine taxes, inventory tax, and the licensing fee of distributors and deposit them into Treasury's Holding Fund, established by Section 24-22-118, C.R.S. Further, Section 24-22-118(2), C.R.S., requires Treasury to distribute the revenues from the Holding Fund to other statutorily-designated funds, including, for

Fiscal Year 2025, the Tobacco Tax Cash Fund, General Fund, Tobacco Education Programs Fund, and the Preschool Fund. Accounting transactions for the Holding Fund, including the revenues received by and distributions from the Holding Fund, are recorded in CORE.

House Bill 20-1427 added Section 24-22-118(4), C.R.S., which requires the OSA to annually, beginning with Fiscal Year 2021, perform a financial audit of the use of the money allocated and appropriated for the Holding Fund. In Fiscal Year 2025, the Holding Fund received revenues of approximately \$245.2 million. The following discussion provides background on the uses of the Holding Fund and the results of our testing for Fiscal Year 2025.

2020 Tax Holding Fund Financial Activity

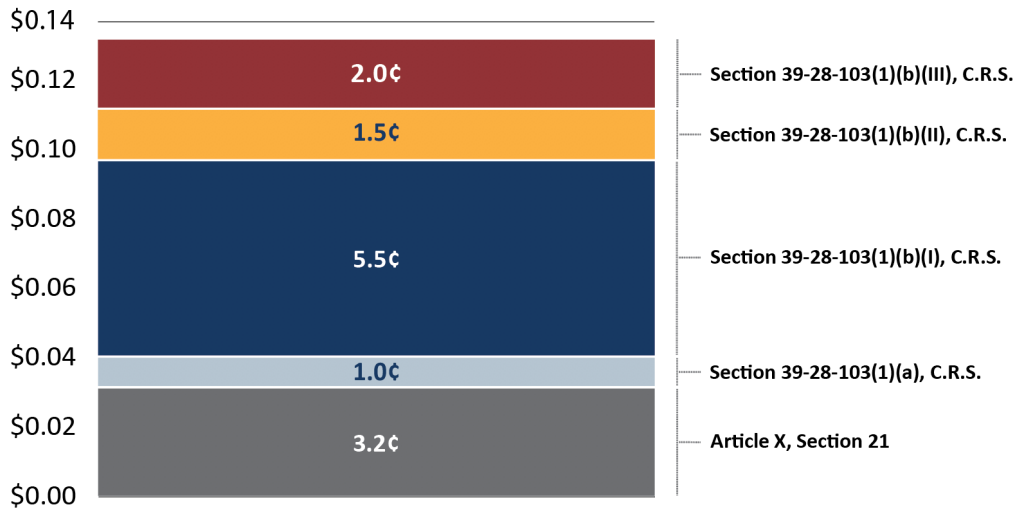
Types of Taxes Collected

As mentioned, House Bill 20-1427 increased the existing taxes on cigarettes and tobacco products and established a tax on nicotine products. These taxes must be deposited into the Holding Fund and distributed to other funds identified in statute. For Fiscal Year 2025, per Section 24-22-118(2)(e) C.R.S., these funds needed to be distributed to the Tobacco Tax Cash Fund, which is a cash fund designated to provide revenue for health-related purposes; the State's General Fund, which provides funding for various state services, such as health care, human services, education, and transportation; the Tobacco Education Programs Fund, which is administered by the Department of Public Health and Environment to fund community-based tobacco education programs; and the Preschool Fund, which is a fund used for funding preschool services.

Cigarettes

Cigarettes are currently taxed on an individual cigarette basis and the taxes are paid to the Department of Revenue monthly. Prior to Proposition EE and House Bill 20-1427, the tax on a single cigarette was 4.2 cents—3.2 cents, set in the Colorado Constitution, plus 1 cent, set in Section 39-28-103, C.R.S. After Proposition EE was approved, House Bill 20-1427, through Section 39-28-103(1)(b)(I), C.R.S., increased the statutory tax rate to 9.7 cents per single cigarette starting on January 1, 2021 until July 1, 2024. Starting in Fiscal Year 2025, but prior to July 1, 2027, Section 39-28-103(1)(b)(II), C.R.S. increased the statutory tax rate to 11.2 cents per single cigarette. The statutory tax rate will increase to 13.2 cents per single cigarette on and after July 1, 2027, per Section 39-28-103(1)(b)(III), C.R.S. See the following graph, which shows the individual tax amounts by basis on a single cigarette between January 1, 2021 and July 1, 2027.

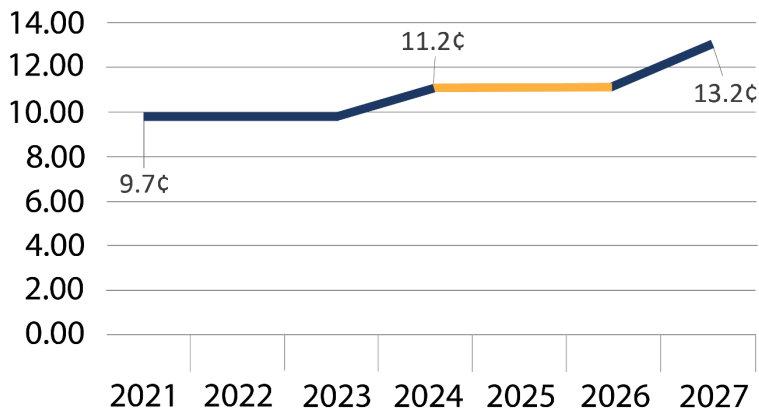
Tax on a Cigarette by Basis as of January 1, 2021 through July 1, 2027 (in Cents)



Source: Colorado Constitution Article X, Section 21; and Section 39-28-103, C.R.S.

The following graph shows the total tax rates on a cigarette and the increases noted in Section 39-28-103(1)(b)(I), C.R.S., after January 1, 2021, but prior to July 1, 2024; Section 39-28-103(1)(b)(II), C.R.S. after July 1, 2024, but prior to July 1, 2027; and Section 39-28-103(1)(b)(III) C.R.S. after July 1, 2027. These tax rates do not apply to modified tobacco products.

Tax Rates on a Cigarette by Fiscal Year (in Cents)



Source: Colorado Constitution Article X, Section 21; and Section 39-28-103(1)(a) and (b), C.R.S.

Auditor's Note: These taxes apply to wholesale cigarettes and not cigarettes that are modified risk tobacco products.

In addition, Proposition EE and House Bill 20-1427, through Section 39-28-116(1), C.R.S., set a minimum price of \$7 for every package of 20 cigarettes. Starting with Fiscal Year 2025, Section 39-28-116(2), C.R.S., increased the minimum price to \$7.50.

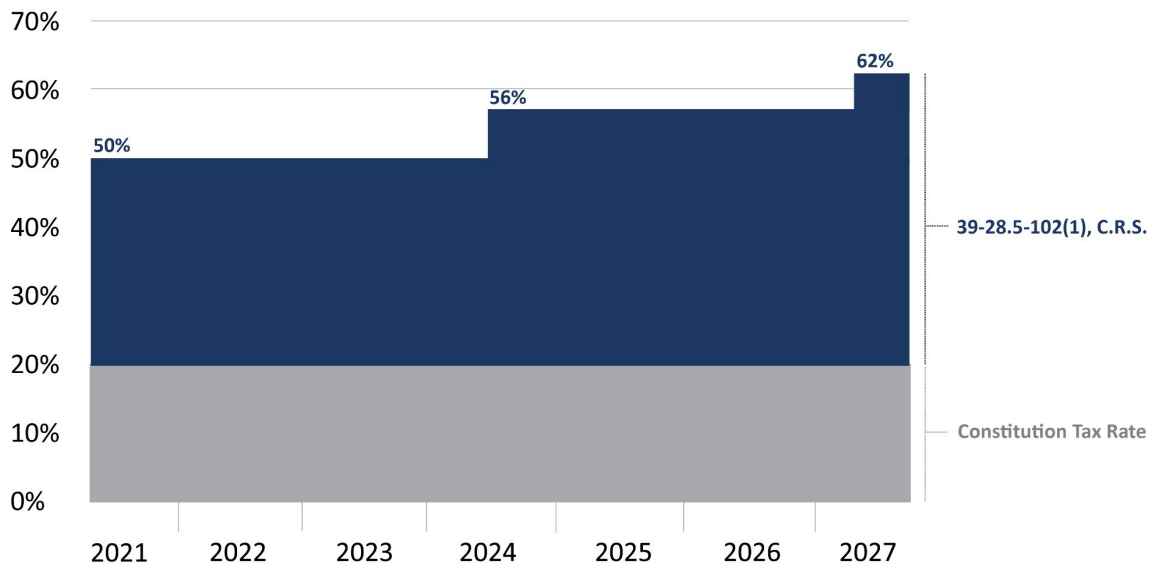
Cigarette Inventory Tax

House Bill 20-1427 requires that importers and distributors (wholesalers) remit taxes for cigarette products in their inventory at the effective date of the cigarette tax increases after January 1, 2022. According to Section 39-28-103.3(2), C.R.S., inventory tax is tax levied on cigarettes in wholesalers' possessions or control that have a Colorado tax stamp that applies any time that the cigarette tax is increased. The tax is equal to the difference between the tax paid for the Colorado tax stamp initially affixed to a package of cigarettes and the tax that will be owed for the same Colorado tax stamp after the increase in the tax imposed per cigarette after January 1, 2022. Per Section 39-28-103.3(4), C.R.S., every wholesaler shall file a report, on a form created by the Department of Revenue, of the inventory identified and pay the tax imposed for the inventory. This is referred to as the inventory tax. The wholesalers file a report for the inventory tax on a 3-year cycle. The first year of this filing occurred in Fiscal Year 2025 with the July 2024 return period. These inventory taxes are required to be deposited into the Holding Fund. However, in Fiscal Year 2025, the Department of Revenue reported that it recorded the cigarette inventory tax revenues totaling \$237,000 in the General Fund, and in funds related to Amendment 35 and Proposition EE. Therefore, the Department of Revenue reported it prepared an adjusting entry in Fiscal Year 2026 to recognize this inventory tax revenue in the Holding Fund.

Tobacco Products

Tobacco products are taxed at a percentage of the manufacturer's list price and the taxes are due quarterly to the Department of Revenue. Taxed tobacco products include items such as cigars, chewing tobacco, snuff, and other tobacco products that are intended for smoking or chewing, but do not include cigarettes or modified risk tobacco products. Prior to Proposition EE and House Bill 20-1427, the tax on tobacco products was 40 percent of the manufacturer's list price. This tax consisted of a 20 percent tax set in the Colorado Constitution and a 20 percent tax in Section 39-28.5-102(1)(a), C.R.S. Further, House Bill 20-1427, with the passage of Proposition EE, increased the statutory tax rate from 20 percent to 30 percent starting January 1, 2021, which resulted in a total tax on tobacco products of 50 percent of the manufacturer's list price. The changes to Section 39-28.5-102(1)(c) and (d), C.R.S., further increased the statutory tax of tobacco products from 30 percent to 36 percent, bringing the total tax on tobacco products to 56 percent, starting July 1, 2024, and will increase it again starting July 1, 2027. The following graph shows the total tax on tobacco products and the increases noted in statute.

Tax Rates on Tobacco Products by Calendar Year (Percent)¹



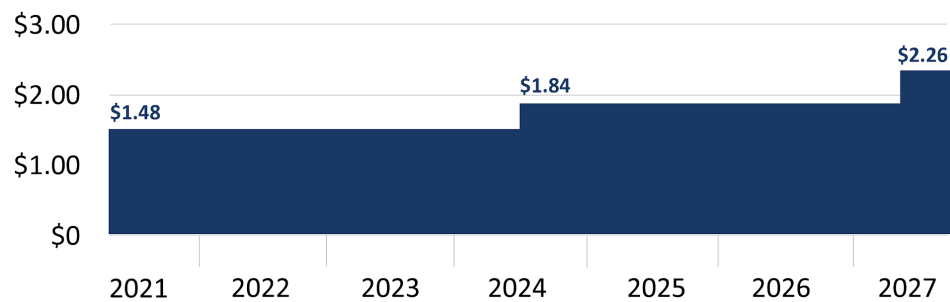
Source: Colorado Constitution Article X, Section 21; and Section 39-28.5-102(1), C.R.S.

¹ These tax rates do not apply to modified risk tobacco products.

Moist Snuff Products

Moist snuff products are chewable tobacco that are not considered modified risk tobacco products and are taxed at a percentage of the manufacturer's list price. Per Section 39-28.5-102(3)(b)(I), C.R.S., the minimum moist snuff tax was equal to \$1.48 per each 1.2 ounce can from January 1, 2021 through June 30, 2024. For Fiscal Years 2025, 2026, and 2027, moist snuff is taxed at a minimum rate of \$1.84 per 1.2-ounce can. For Fiscal Year 2028—beginning on July 1, 2027—and thereafter, moist snuff will be taxed at a minimum rate of \$2.26 per 1.2-ounce can. The following graph shows the tax per can on moist snuff products and the increases noted in statute.

Tax Rates on Moist Snuff Products by Calendar Year per 1.2-Ounce Can (in Dollars)



Source: Section 39-28.5-102(3)(b)(I), C.R.S.

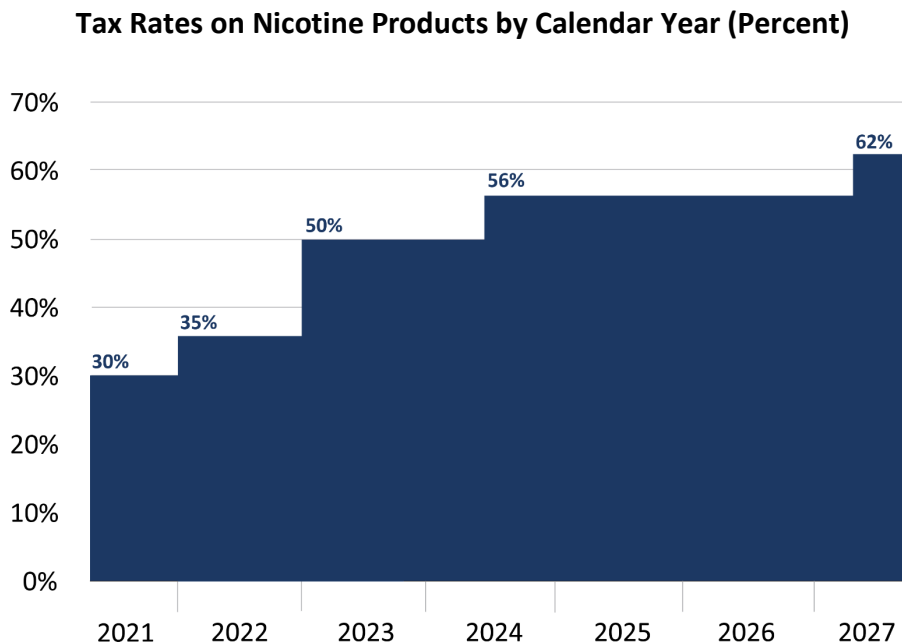
Revenue from moist snuff products is deposited into the Holding Fund as part of the tobacco revenue.

When filing a Tobacco Products Tax Return, distributors and retailers must report moist snuff per transaction on the Moist Snuff Schedule. The tobacco products distributor must report the container size, the purchase price, the number of containers purchased at that price, if the transaction is exempt, if the transaction is a credit, and if the transaction is a modified risk tobacco product.

Nicotine Products

Nicotine products are taxed at a percentage of the manufacturer's list price and taxes are due quarterly to the Department of Revenue. Nicotine products are products that include nicotine that are not tobacco products, cigarettes, or nicotine products that are modified risk tobacco products. These include items that are consumed in a liquid, or are in a vaporized, smoked, or chewed form. Prior to the passage of Proposition EE and House Bill 20-1427, there was no state tax being applied to these nicotine products. House Bill 20-1427, through Sections 39-28.6-103(1)(a) through (d), C.R.S., imposed a tax of 30 percent on nicotine products starting on January 1, 2021; 35 percent starting on January 1, 2022; 50 percent starting on January 1, 2023; and 56 percent starting July 1, 2024 through June 30, 2027.

Section 39-28.6-103(1)(e), C.R.S., further increased the tax of nicotine products in future years. The following graph shows the total tax on nicotine products and the increases noted in statute, which took effect beginning January 1, 2021.



Source: Section 39-28.6-103(1), C.R.S.

Regulation of Nicotine Product Distribution

House Bill 20-1427 directs the Department of Revenue to license nicotine tax distributors and to administer similar regulatory requirements as those that exist for tobacco product distributors, including a \$10 annual license fee, quarterly tax filings, late payments, and penalties.

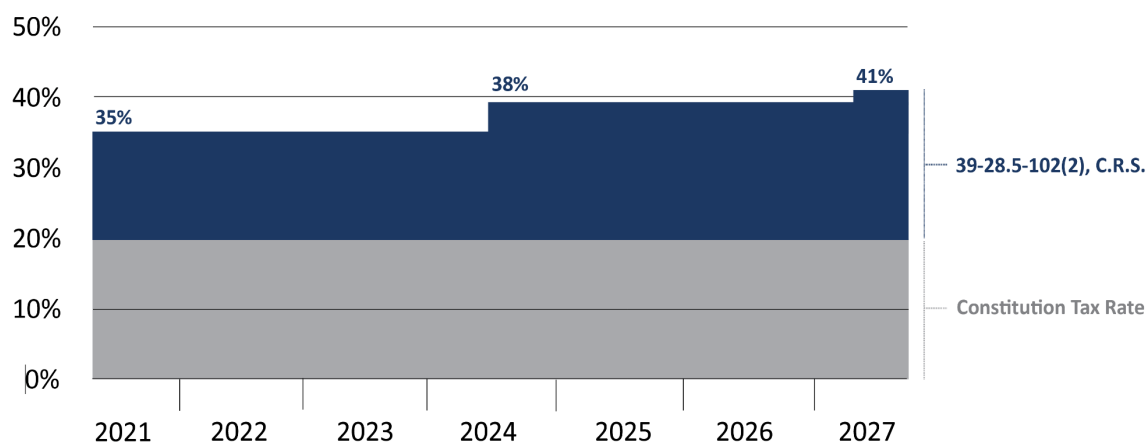
Nicotine license fees are deposited into the General Fund. Revenue from nicotine penalty and interest are deposited into the Holding Fund.

Tobacco and Nicotine Modified Risk Products

Tobacco and nicotine modified risk products are also taxed at a percentage of the manufacturer's list price and taxes are due quarterly to the Department of Revenue. As mentioned earlier, federal regulations [21 USC 387k] indicate that a modified tobacco product is a product that reduces "harm or the risk of tobacco-related disease." An example of this is the Phillip Morris heated tobacco system, which heats tobacco enough to release a vapor without burning the tobacco. For tobacco modified risk products, through House Bill 20-1427, Section 39-28.5-102(2)(a), C.R.S., imposed a 15 percent tax, which resulted in total tax of 35 percent on tobacco modified risk products in Fiscal Year 2021 starting on January 1, 2021 through July 1, 2024; and Sections 39-28.5-102 (2)(b) and (c), C.R.S., further increased tax of tobacco modified risk products in future years. For nicotine modified risk products, through House Bill 20-1427, Sections 39-28.6-103(2)(a) through (d), C.R.S., imposed a 15 percent tax on nicotine modified risk products starting on January 1, 2021; 17.5 percent starting January 1, 2022; 25 percent starting January 1, 2023 through June 30, 2024; and 28 percent starting July 1, 2024 through June 30 2027. Section 39-28.6-103(2)(e) further increases taxes on nicotine modified risk products starting July 1, 2027.

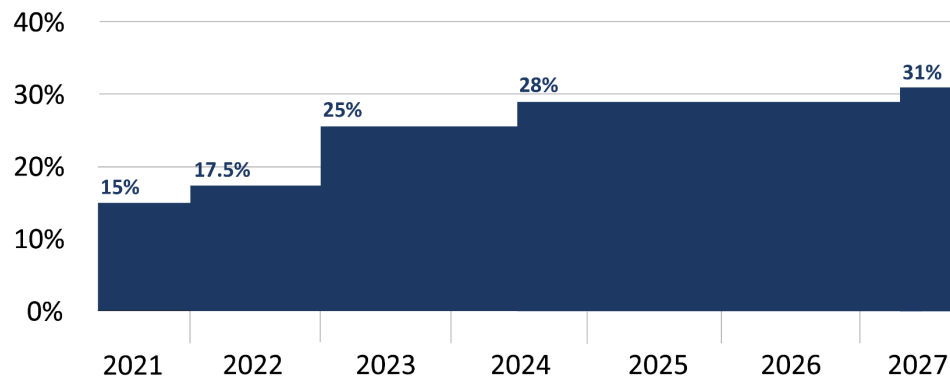
The following graphs show the total tax on tobacco and nicotine modified risk products and the increases noted in statute, which took effect beginning January 1, 2021.

Tax Rates on Tobacco Modified Risk Products by Calendar Year (Percent)



Source: Constitution Article X, Section 21; and Section 39-28.5-102(2), C.R.S.

Tax Rates on Nicotine Modified Risk Products by Calendar Year (Percent)



Source: Section 39-28.6-103(2), C.R.S.

Department of Revenue Collection of Tax Revenues for the Holding Fund

Cigarette, nicotine, and tobacco distributors file tax returns and remit these taxes to the Department of Revenue through its GenTax system, the State's primary information system for processing collected taxes. GenTax interfaces with CORE daily and records the amount of each tax collected directly in the Holding Fund.

What was the purpose of our audit work and what work was performed?

The purpose of our audit work was to determine whether Treasury complied with the statutory requirements for the Holding Fund's distributions designated in Section 24-22-118(2), C.R.S., and complied with Generally Accepted Accounting Principles (GAAP) when recording financial transactions into CORE and reporting financial information related to the Holding Fund.

We reviewed the Department of Revenue's processes for recognizing and recording cigarette, tobacco, and nicotine tax revenue into the Holding Fund and reviewed the amount of tax revenue collected in the Holding Fund during Fiscal Year 2025. We reviewed all distributions from the Holding Fund for Fiscal Year 2025 to determine whether Treasury correctly distributed all the tax money received to the correct funds and whether all distribution requirements were met.

How were the results of the audit work measured?

Taxes Received During Fiscal Year 2025 for the Holding Fund

Section 24-22-118(1), C.R.S., created the Holding Fund and requires the Department of Revenue to record the increased tax amounts for cigarettes, nicotine products, and tobacco products to the Holding Fund in accordance with the established requirements in Sections 39-28-103, 39-28.5-102, and 39-28.6-103, C.R.S.

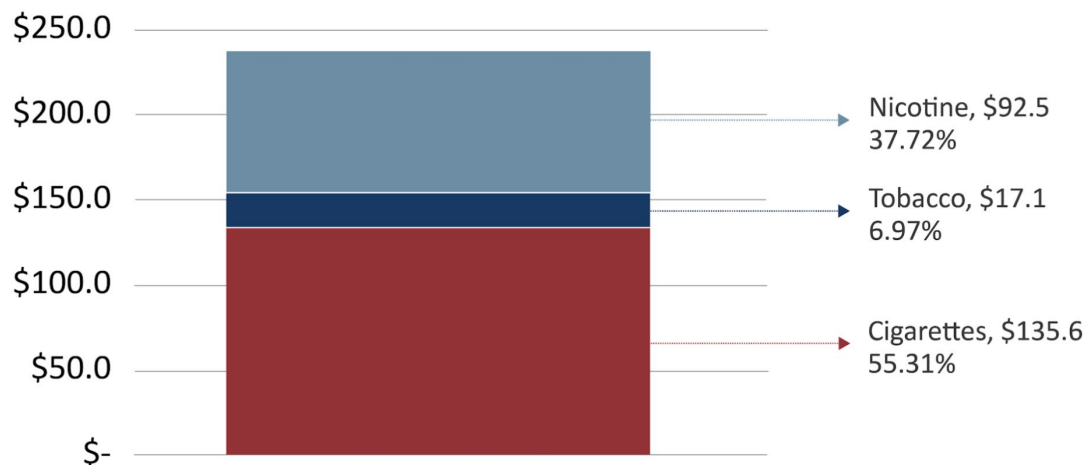
Fiscal Year 2025 Distributions from the Holding Fund

Section 24-22-118(2)(e), C.R.S., required Treasury to distribute the revenues received in the Holding Fund during Fiscal Year 2025 to four funds: (1) \$10,950,000 to the Tobacco Tax Cash Fund; (2) \$4,050,000 to the General Fund; (3) \$20,000,000 to the Tobacco Education Programs Fund; and (4) the remainder to the Preschool Fund. Further, if there is insufficient revenue in the Holding Fund to make the specified transfers, Treasury shall proportionally reduce each of the transfers.

Results of Audit Work

Based on our review, we determined that the Holding Fund received a total of approximately \$245.2 million during the fiscal year. The following graph shows the amount of taxes, by type, that were recorded in the Holding Fund during the Fiscal Year 2025.

Types of Holding Fund Taxes as a Percentage of Total Holding Fund Taxes in Fiscal Year 2025 (in Millions)



Source: Office of the State Auditor's analysis of tax amounts recorded in the Holding Fund during Fiscal Year 2025 as shown in CORE.

Based on our review of the distributions from the Holding Fund in Fiscal Year 2025, Treasury correctly distributed all of the collected revenues. The following table outlines each fund, the required statutory distributions, and the total distributed during Fiscal Year 2025.

Holding Fund Distributions in Fiscal Year 2025

Fund Name	Section 24-22-118(2)(e), C.R.S. Required Distributions for Fiscal Year 2025	Actual Distributions from the Holding Fund in Fiscal Year 2025
Tobacco Tax Cash Fund	\$10,950,000	\$10,950,000
General Fund	\$4,050,000	\$4,050,000
Tobacco Education Programs Fund	\$20,000,000	\$20,000,000
Preschool Programs Cash Fund	\$210,181,381 ¹	\$210,181,381
Total Distributions	\$245,181,381	245,181,381

Source: Office of the State Auditor's analysis of Fiscal Year 2025 Holding Fund distributions in CORE.

¹ The amount is calculated each year after the other three required transfers.

The following table summarizes the total financial activity in the Holding Fund for Fiscal Year 2025.

Holding Fund Financial Activity as of June 30, 2025

Revenue	
Collected Revenue	245,181,381
Accrued Revenue	(1,560,986) ¹
Distributions	
Tobacco Tax Cash Fund	10,950,000
General Fund	4,050,000
Tobacco Education Programs Fund	20,000,000
Preschool Programs Cash Fund	210,181,381
Total Distributions	245,181,381
Remaining Revenue Undistributed	\$0
Assets as of 6/30/2025	
Taxes Receivable	37,992,999
Allowance for Bad Debt - Delinquent Taxes	(243,192)
Total Assets	\$37,749,807
Liabilities – Deferred Inflows as of 6/30/2025	(218,298)
Fund Balance	\$37,531,509

Source: Office of the State Auditor's analysis of Fiscal Year 2025 Holding Fund financial activity in CORE.

¹ Accrued revenue represents billed taxes that have not been collected. Treasury distributes accrued taxes once the taxes are collected.

As shown in the prior table, the Department of Revenue recorded directly into CORE approximately \$38.0 million in Taxes Receivable in the Department's Holding Fund as of June 30, 2025—the end of the fiscal year. These receivables were booked based on the next fiscal year's cigarette, tobacco, and nicotine sales tax cash estimate and accrual adjustment computation provided by the Office of State Planning and Budget. The Department of Revenue receives the taxes for cigarettes monthly and the taxes for tobacco and nicotine products quarterly.

Based on the testing described, we determined that the Department of Revenue and the Treasury administered the Holding Fund in compliance with statutory requirements.

No recommendation is made in this area.

Department of the Treasury

Current Year Renumbered Findings and Recommendations from a Prior Audit

The following findings and recommendations relating to internal control deficiencies classified as **Material Weaknesses** were communicated to the Department of the Treasury (Department) in the previous year and have not been remediated as of June 30, 2025 because the original implementation dates provided by the Department were in a subsequent fiscal year. These complete findings and recommendations can be found within the original report and the complete recommendations can be found within Section IV: Disposition of Prior Audit Recommendations of this report.

Internal Controls Over Statutorily-Required Transfers		
Current Rec. Number	2025-031	
Prior Rec. Number(s)	2024-027	
Classification	Material Weakness	
Implementation Date(s)	A. December 2025	B. December 2025

Internal Controls Over Financial Reporting		
Current Rec. Number	2025-032	
Prior Rec. Number(s)	2024-028	
Classification	Material Weakness	
Implementation Date(s)	A. December 2025	B. December 2025

Service Organization Internal Controls		
Current Rec. Number	2025-033	
Prior Rec. Number(s)	2024-029	
Classification	Material Weakness	
Implementation Date(s)	A. December 2025	B. December 2025



III.

Federal Awards Findings



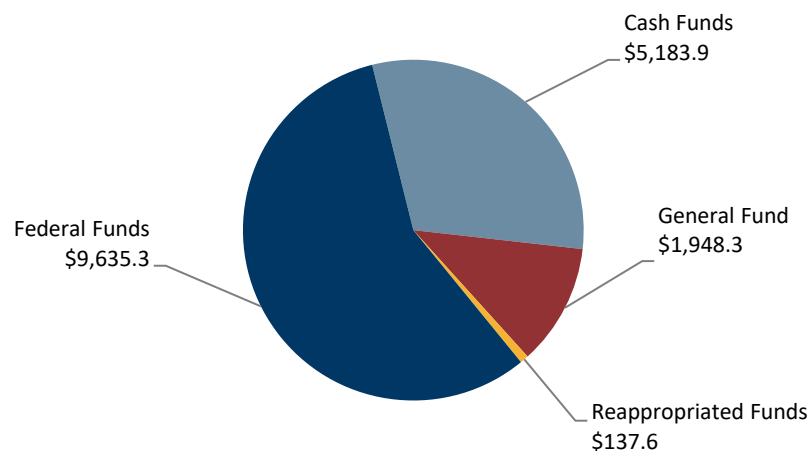
Department of Health Care Policy and Financing

The Department of Health Care Policy and Financing (Department) is the state department responsible for developing financing plans and policies for publicly funded health care programs. The principal programs the Department administers are the federal Medicaid program—known in Colorado as Health First Colorado (also known as Colorado’s Medicaid program or Medicaid)—which provides health services to eligible needy persons; and the federal Children’s Health Insurance Program—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 and pregnant women aged 19 and over who are not eligible for Medicaid.

For Fiscal Year 2025, the Department was appropriated approximately \$16.9 billion and 841 full-time equivalent (FTE) staff.

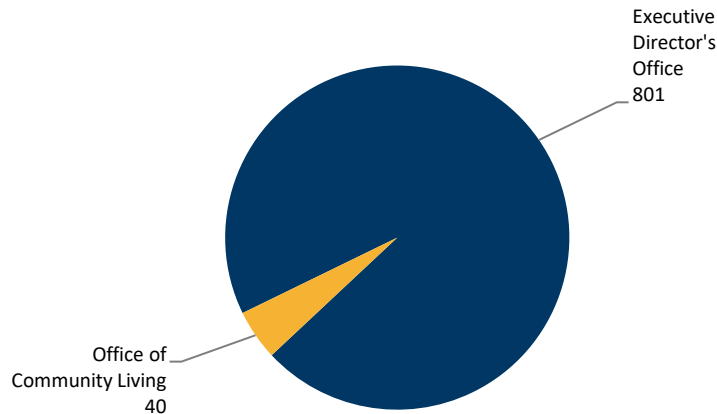
The following charts show the appropriations by funding source and FTE staff by major areas, respectively, within the Department for Fiscal Year 2025.

Department of Health Care Policy and Financing Fiscal Year 2025
Appropriations by Funding Source (in Millions)



Source: Joint Budget Committee Fiscal Year 2025-26 Appropriations Report.

Department of Health Care Policy and Financing Fiscal Year 2025
Full-Time Equivalent Staff by Major Areas



Source: Joint Budget Committee's Data Repository.

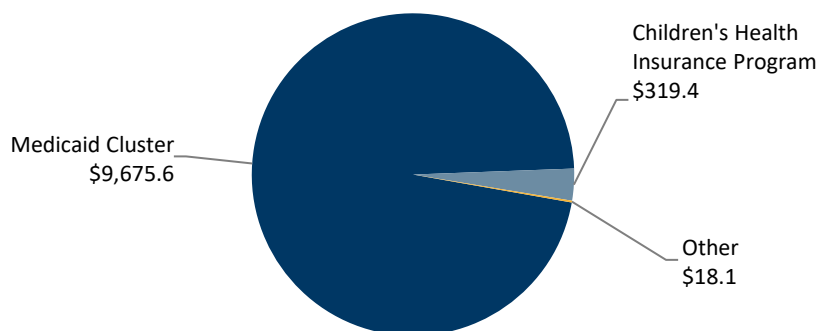
During Fiscal Year 2025, the Department expended approximately \$10.0 billion in federal funds. As part of our Fiscal Year 2025 audit, we tested the Department's compliance with federal grant requirements for the following programs:

- Children's Health Insurance Program [ALN 93.767]
- Medicaid Cluster [ALNs 93.775, 93.777, 93.778]

In Fiscal Year 2025, the Department's expenditures for these programs were approximately \$319.4 million for the CBHP program and \$9.7 billion for the Medicaid program. The Department is responsible for ensuring that all expenditures for its federal programs are appropriate and that the State complies with the associated federal and state program requirements.

The following chart shows total federal expenditures by federal program for the Department.

**Department of Health Care Policy and Financing Fiscal Year 2025
Expenditures by Federal Program (in Millions)**



Source: 2025 Statewide Schedule of Expenditures of Federal Awards.

Between Fiscal Years 2024 and 2025, the Department’s average monthly caseload—or eligible beneficiaries—decreased by 180,532 cases (13 percent) for Medicaid, and increased by 20,119 cases (29 percent) for CBHP, as shown in the following table.

**Department of Health Care Policy and Financing
Average Medicaid and CBHP Monthly Caseload
Fiscal Years 2023 through 2025**

Fiscal Year	Average Medicaid Monthly Caseload	Percentage Change from Prior Year	Average CBHP Monthly Caseload	Percentage Change from Prior Year
2023	1,719,395	-	47,394	-
2024	1,390,188	19% ▼	68,566	45% ▲
2025	1,209,656	13% ▼	88,685	29% ▲

Source: Department of Health Care Policy and Financing, Fiscal Year 2025-26 Medical Premiums, Expenditure, and Caseload Report.

During Fiscal Years 2024 and 2025, the Department saw a decrease in Medicaid beneficiaries due to changes in individual circumstances, such as beneficiaries no longer meeting income thresholds or changes in household composition. As seen in the previous table, this decrease was slightly offset by an increase in CBHP beneficiaries. The household income thresholds for the CBHP program are higher than the Medicaid income thresholds, which meant that many children were able to qualify for CBHP benefits while the adults in the household no longer qualified for Medicaid.

As part of our Fiscal Year 2025 audit, we reviewed the Department’s internal controls over the eligibility determination process and performed testing to determine whether the Department complied with applicable federal eligibility requirements. We identified audit issues related to the

Department’s eligibility determinations for both Medicaid and CBHP, as discussed in the following findings.

Fiscal Year 2025 Audit Findings

The following table provides a summary of current audit findings made to the Department, which includes prior audit findings that have been renumbered to current findings.

Agency	Material Weakness (Most Serious)		Significant Deficiency (Moderately Serious)		Other	Total
	Financial Reporting	Federal Program Compliance	Financial Reporting	Federal Program Compliance		
Department of Health Care Policy and Financing	-	4	-	-	-	4

Finding 2025-034

Compliance with Activities Allowed or Unallowed, Allowable Costs/Cost Principles, and Eligibility for Medicaid

The Department is responsible for ensuring that all of its expenditures under the Medicaid program [ALN 93.778] are appropriate, and that it complies with federal and state program requirements. In Colorado, the responsibility for determining recipient eligibility for Medicaid program benefits is shared between local counties, designated Medical Assistance eligibility sites (MA sites), and the Department (in this case, the State). Individuals and families apply for Medicaid benefits at their local county departments of human/social services, designated MA sites, or online through the Department’s Program Eligibility and Application Kit (PEAK) system. Local counties and MA sites are responsible for administering the benefits application process, reviewing the PEAK system for application data, entering the required data for eligibility determination into the Colorado Benefits Management System (CBMS), and approving or denying an applicant’s eligibility based on program criteria. Federal regulations require state medical assistance programs to renew a beneficiary’s eligibility once every 12 months to determine whether the beneficiary continues to qualify for benefits (also known as redetermination). States must first attempt to redetermine the beneficiary’s eligibility based on information the Department has available at the time, either from the beneficiary’s case file or other electronic data sources, like PEAK and CBMS, without requiring information from the beneficiary. This is called an “ex parte” renewal. If sufficient information is available, the Department can renew eligibility on an ex parte basis and notify the beneficiary that their coverage has been renewed. If sufficient information is not available, the Department will provide the beneficiary with a renewal form and request any additional documentation needed to determine eligibility.

Once the renewal forms are completed and returned to the Department for processing, the caseworker enters the applicant’s information into CBMS, and, once all required information is entered, they can mark the application as complete. At that point, CBMS determines the applicant’s eligibility based on the information entered. If the application is incomplete, a caseworker is

responsible for contacting the individual to assist with completing their application. An eligible beneficiary's income and countable resources cannot exceed a limit set by federal and state regulations. CBMS has a system check to mark eligibility as "fail" if the applicant's reported income exceeds the limit.

Eligibility data from CBMS feeds into the Colorado interChange system (Colorado interChange), which issues payments to Medicaid providers for the services that they provide to Medicaid beneficiaries. The Department pays for Medicaid services through one of two reimbursement methods: (1) fee-for-service (FFS) payments for specific services rendered or (2) capitation payments, monthly fixed payments that are paid to managed care entities (MCEs). Once a beneficiary is determined eligible, then they determine whether to enroll in FFS or an MCE. FFS reimbursements are paid directly to providers for services rendered. Capitation payments are paid to MCEs, which are groups or organizations of medical service providers who contract with a network of providers for services. The Department pays monthly capitation payments to MCEs on behalf of beneficiaries based on the number of eligible beneficiaries enrolled in its plan. These payments are made to the MCE regardless of whether the beneficiaries receive medical services during the month. Colorado interChange is programmed to pay the FFS and monthly capitation payments only on behalf of beneficiaries deemed eligible in Colorado interChange based on eligibility information received from CBMS and requirements specified in federal and state rules and regulations.

The Department is responsible for supervising and monitoring the local counties' and MA sites' administration of Medicaid eligibility determinations. The Department is also responsible for ensuring that it only provides Medicaid payments to eligible providers for providing allowable services on behalf of Medicaid-eligible individuals.

What was the purpose of our audit work and what work was performed?

The purpose of our audit work was to determine whether the Department had appropriate internal controls over and complied with applicable federal and state Medicaid eligibility requirements during Fiscal Year 2025. Another purpose of our audit work was to determine whether the Department implemented our Fiscal Year 2023 audit recommendation to ensure local counties and MA site caseworkers are appropriately trained and are held to required timelines for processing beneficiary applications, using the correct income thresholds to determine eligibility, and maintaining the required documentation to support eligibility in the case file. The Department planned to implement this recommendation by January 2025.

During our audit, we performed testing related to the Department's Medicaid eligibility internal controls in place during Fiscal Year 2025. In addition, we performed specific testing on a random nonstatistical sample of 125 beneficiaries to determine if they were properly deemed eligible for and received Medicaid benefits during Fiscal Year 2025. Our sampling methodology, including the strata and sample sizes, was developed based on our risk assessment procedures and included the following procedures:

- We obtained a listing of Medicaid FFS claims that were submitted by providers and paid by the Department during Fiscal Year 2025 and a listing of capitation payments made to MCEs on behalf of Medicaid-eligible individuals during Fiscal Year 2025. The Department pulled this data from the Colorado interChange claims system.
- We summarized each listing by Medicaid ID numbers (ID), and removed any IDs for which total payments and adjustments netted to \$0, which can happen when the Department catches and fixes payments made in error. This resulted in two populations: (1) a population of capitation payments totaling \$2,156,417,706, made on behalf of 1,398,794 individual beneficiaries, and (2) a population of FFS claims totaling \$10,553,035,025, made on behalf of 1,018,911 individual beneficiaries.
- We stratified our population, as shown in the following table, into six strata defined by the total amount of payments for each unique ID. As part of our analysis, we noted FFS beneficiaries represented 42 percent of the total number of individual beneficiaries who had payments made on their behalf during Fiscal Year 2025, and beneficiaries with capitation payments represented 58 percent of the total number of individual beneficiaries who had capitation payments made on their behalf during Fiscal Year 2025. Although FFS claims represented only 42 percent of the total number of individual beneficiaries, they represented 83 percent of the total dollar amount of all claims and individual capitation payments made during Fiscal Year 2025. As such, we stratified the data with two strata for capitation payments and four strata for FFS payments. We selected 26 capitation samples and 99 FFS samples from the strata for a total sample of 125 payments for beneficiaries.
- For each sampled ID, we tested eligibility covering the dates of service for every Fiscal Year 2025 payment made on the beneficiary's behalf.

Payment Type	Strata and Sample Detail July 2024 through June 2025			
	Stratum	Range of Total Payments Made per Unique ID	Number of Unique IDs in Stratum	Sample Size
Capitation	1	\$1 – \$2,267	1,236,672	10
Capitation	2	\$2,268 – \$103,297	162,122	16
Fee-For-Service	3	\$0 – \$22,927	919,265	36
Fee-For-Service	4	\$22,928 – \$75,691	61,744	20
Fee-For-Service	5	\$75,692 – \$138,374	26,243	19
Fee-For-Service	6	\$138,375 – \$6,706,909	11,659	24
Total			2,417,705	125

Source: Office of the State Auditor analysis of fee-for-service and capitation payment data provided by the Department and sample information for Fiscal Year 2025.

Our testing included reviewing each payment’s supporting documentation, which included case files, information in CBMS data fields related to eligibility determination/redetermination, and Medicaid payment information in Colorado interChange. We performed testwork to determine whether the Department ensured that local county and MA site caseworkers obtained and maintained the required documents that supported eligibility determinations in the case files, correctly entered eligibility data into CBMS, and determined eligibility in a timely manner.

What problems did the audit work identify and how were the results measured?

Based on the testwork performed, we determined that the Department is still in the process of fully implementing our Fiscal Year 2023 recommendation. While we did not identify any errors related to processing beneficiary applications within the required timeframes, we continued to identify issues related to missing case file documentation and income calculations. We identified at least one error in 7 of the 125 Medicaid case files tested (6 percent). These errors resulted in a total of \$240,606 in known federal and state questioned costs for Fiscal Year 2025 (\$120,302 in federal costs and \$120,304 in state costs). Specifically, we found the following:

- **Missing Case File Documentation.** In three cases, we determined the case file did not have documentation to support income and/or resources, such as wage stubs or bank statements, which are necessary to support the Medicaid eligibility determination, as required by federal and state regulations. This resulted in known questioned costs of \$237,745 (\$118,872 in federal costs and \$118,873 in state costs).

Federal regulation [420 CFR 435.914] requires the Department to obtain and maintain documentation to support each beneficiary’s Medicaid eligibility determination.

State regulation [10 CCR 2505-10, 8.100.4.B] notes that income may be self-attested by an applicant or member and verified through an electronic data source. If the self-attested income cannot be verified electronically, the applicant must provide documentation of income. Earned income must be verified by wage stubs, tax documents, written documentation from the employer stating the employee’s gross income, or through a telephone call to an employer.

State regulation [10 CCR 2505-10, 8.100.7.A] notes that applicants receiving long-term case services under the 300% Institutionalized Special Income category must conform with the regulations regarding resource limits and exemptions set forth in section 10 CCR 2505-10, 8-100.5, which notes that the resource limit for these long-term care individuals is \$2,000.

State regulation [10 CCR 2505-10, 8.100.5.M] notes that the resource limit for individuals receiving Home and Community Based Services assistance is \$2,000.

- **Issues with Income Calculations.** In four cases, we identified issues with the income calculation used to support the Medicaid eligibility determination, as required by federal and state regulations. Specifically, we found the following:

- In two cases, the incorrect number of household members was entered into CBMS, which caused the incorrect income threshold to be used in the income calculation. In addition, one of these cases also incorrectly excluded reportable income in the member's income calculation. These issues resulted in known questioned costs of \$725 (\$362 in federal costs and \$363 in state costs).
- In two cases, out-of-date income information was used in the calculation. We noted in both instances, CBMS had current income information that was not used in the income calculation. For one of those cases, if the correct income was used in the calculation, the members' total income would have been over the eligibility limit. This resulted in known questioned costs of \$2,136 (\$1,068 in federal costs and \$1,068 in state costs).

Federal regulation [42 CFR 435.119] requires household income to be at or below 133 percent threshold of the federal poverty level.

State regulation [10 CCR 2505-10, 8.100.4.G.4] notes that adults applying for medical assistance shall be determined financially eligible for medical assistance as long as their total household income does not exceed 133% of the federal poverty level.

State regulation [10 CCR 2505-10, 8.100.4.C] notes that the financial eligibility of applicants for medical assistance shall be determined based on current or previous monthly household income and family size. The Modified Adjusted Gross Income calculation for the purposes of determining a household's financial eligibility shall consist of, but is not limited to, earned income in the form of wages, salaries, and tips.

Why did these problems occur?

We determined that the Department's existing internal controls over the income calculations and income and resource documentation requirements, which are necessary for Medicaid eligibility determinations, did not ensure caseworkers were determining eligibility appropriately, and in accordance with federal and state regulations. Specifically, caseworkers were not adequately trained or held accountable for ensuring that (1) the required documentation to support the income calculation was maintained within the case file, (2) current income and resource information is used when calculating monthly income and resource amounts, and (3) the correct household composition is used when determining eligibility.

Why do these problems matter?

As the state department responsible for ensuring that all Medicaid expenditures are appropriate, it is essential for the Department to ensure that eligibility determinations are made appropriately and in accordance with federal and state regulations. This includes ensuring that inaccurate processing of information used to determine Medicaid eligibility does not result in Medicaid benefits being provided to, and paid on behalf of, ineligible individuals, or that eligible individuals are denied benefits. Ultimately, the federal government may disallow federal funds for Medicaid program

expenditures that do not adhere to regulations, and the State would be required to bear the cost of these errors.

Federal Agency(ies)	Department of Health and Human Services
Federal Award Number(s)	XIX-ADM2023 XIX-ADM2024 XIX-ADM2025 XIX-MAP2023 XIX-MAP2024 XIX-MAP2025*
Federal Award Year(s)	2023, 2024, and 2025
Pass Through Entity	None
Assistance Listing Number(s)	93.778*, Grants to States for Medicaid (COVID-19)
COVID-19 Funding	Yes
Compliance Requirement(s)	Activities Allowed or Unallowed (A) Allowable Costs/Cost Principles (B) Eligibility (E)
Classification of Finding	Material Weakness
Total Known Questioned Costs	\$120,302
Known Questioned Costs Related to COVID-19 Funding	\$0
This finding applies to prior audit recommendations 2024-034, 2024-036, and 2023-053. *Items associated with known questioned costs.	

Recommendation 2025-034

The Department of Health Care Policy and Financing should strengthen its internal controls over the income calculation and income and resource documentation requirements that are necessary for Medicaid eligibility determinations to ensure eligibility is determined appropriately and in accordance with federal and state regulations. This should include ensuring that (1) local counties and Medical Assistance site caseworkers are sufficiently trained to maintain the required documentation to support eligibility in the case file, (2) current income and resource information is used when calculating monthly income and resource amounts, and (3) the correct household composition is used when determining eligibility.

Response

Department of Health Care Policy and Financing

Agree

Implementation Date: February 2027

The Department agrees with the recommendation and will strengthen internal controls over Medicaid eligibility determinations to ensure compliance with federal and state regulations. The Department will issue formal Management Decision Letters to the identified counties requiring the development and implementation of Department-approved Corrective Action Plans. These plans will be required to address root causes related to income and resource calculation, documentation of eligibility determinations, and household composition, including any necessary training or guidance for county and Medical Assistance site caseworkers. The Department will review, approve, and monitor corrective actions to ensure deficiencies are appropriately addressed.

Finding 2025-035

Compliance with Activities Allowed or Unallowed, Allowable Costs/Cost Principles, and Eligibility for Children’s Basic Health Plan

The Department is responsible for ensuring that all federal Children’s Health Insurance Plan (CHIP) [ALN 93.767] expenditures are appropriate, and that the State complies with federal and state program requirements. CBHP, Colorado’s state-administered children’s health plan, is partially funded with federal CHIP dollars. In Colorado, the responsibility for determining recipient eligibility for CBHP program benefits is shared between local counties, designated MA sites, and the Department. For CBHP, individuals and families apply for benefits at their local county departments of human/social services, designated MA sites, or online through the PEAK system. When applying in person, the local counties and MA sites are responsible for administering the benefits application process, entering the required data for eligibility determination into CBMS, and approving or denying an applicant’s eligibility. Once eligibility is determined, the county or MA site is responsible for maintaining records on each applicant in a case file, and then retaining those case files for the periods required by federal and state laws. After an individual is determined eligible for CBHP, the individual is enrolled into an MCE plan. The specific MCE plan the individual is enrolled in is based on the county the individual lives in.

The Department provides all county, MA site, and Department eligibility staff with copies of its Department-prepared policy and operational training documents and guides for reference. These documents are meant to provide eligibility staff with consistent and accurate program information, and are posted online for all county and MA sites to use.

For CBHP, the Department contracts with MCEs, which are groups or organizations of medical service providers that furnish services to CBHP members under capitated reimbursement

agreements. Under these agreements, MCEs contract with a network of providers to provide services to CBHP members. The CBMS eligibility data feeds into the Department's medical claims system, Colorado interChange, which is programmed to pay MCEs in lump-sum monthly payments (capitation payments) for the services that they provide on behalf of CBHP beneficiaries. Colorado interChange makes these payments based on eligibility information received from CBMS and requirements specified in federal and state regulations. The Department pays MCEs based on the number of eligible beneficiaries enrolled in its plan. Capitation payments are paid to the MCE regardless of whether the providers serve beneficiaries during the month or not.

What was the purpose of our audit work and what work was performed?

The purpose of our audit work was to review the Department's internal controls over the CBHP eligibility determination process, as well as to determine whether the Department complied with applicable federal and state CBHP eligibility requirements during Fiscal Year 2025. Another purpose of our audit work was to determine whether the Department implemented our Fiscal Year 2023 audit recommendation to ensure local counties and MA site caseworkers are appropriately trained and held to required timelines for processing beneficiary applications, eligibility requirements related to applicants that have other health insurance, and maintaining the required documentation to support eligibility in the case file. The Department planned to implement this recommendation by January 2025.

During our audit, we reviewed the Department's CBHP eligibility internal controls in place during Fiscal Year 2025. In addition, we performed testing on a random nonstatistical sample of 60 beneficiaries to determine if they were properly determined eligible and received CBHP benefits during Fiscal Year 2025. We obtained a listing of CBHP capitation payments totaling \$256,524,048, that were submitted by MCEs and paid by the Department during Fiscal Year 2025 on behalf of 156,430 individual beneficiaries. From that listing, we selected 60 beneficiaries to determine whether those individual's CBHP eligibility determinations were appropriate.

Our testing included reviewing supporting documentation, including case files, information in CBMS data fields related to eligibility determination/redetermination, and CBHP payment information in Colorado interChange. We performed testwork to determine whether the Department ensured that local county and MA site caseworkers obtained and maintained the required documents supporting eligibility determinations in the case files, correctly entered eligibility data into CBMS, and determined eligibility in a timely manner.

What problems did the audit work identify and how were the results measured?

Based on the testwork performed, we determined the Department is still in the process of fully implementing our Fiscal Year 2023 recommendation. While we did not identify any errors related to processing beneficiary applications within the required timeframes or eligibility requirements related

to applicants with other health insurance, we continued to identify issues with missing case file documentation. We identified errors in 7 of the 60 CBHP case files tested (12 percent). These errors resulted in a total of \$7,154 in known federal and state questioned costs for Fiscal Year 2025 (\$4,650 in federal costs and \$2,504 in state costs). Specifically, we found the following:

- **Missing Case File Documentation.** In two cases, we determined the case file did not have documentation to support income, such as wage stubs, which is necessary to support the CBHP eligibility determination, as required by federal and state regulations. This resulted in known questioned costs of \$2,553 (\$1,659 in federal costs and \$894 in state costs).

Federal regulation [42 CFR 457.965] notes that the state must include in each applicant's record facts to support the state's determination of the applicant's eligibility for CHIP.

State regulation [10 CCR 2505-3, 130] notes that, to be eligible for CBHP, an applicant shall provide minimal verification as required in 10 CCR 2505-10-8.100.4.B. At minimum, applicants seeking medical assistance shall provide all of the following: social security number, verification of citizenship and identity and/or legal immigrant status, and support for earned and unearned income.

State regulation [10 CCR 2505-10, 8.100.4.B] notes that income may be self-attested by an applicant or member and verified through an electronic data source. If the self-attested income cannot be verified electronically, the applicant must provide income documentation. Earned income must be verified by wage stubs, tax documents, written documentation from the employer stating the employee's gross income, or through a telephone call to an employer.

- **Issues with Income Calculations.** In five cases, we identified issues with the income calculation used to support the CBHP eligibility determination, as required by federal and state regulations. Specifically, we found the following:
 - In 1 case, the incorrect number of household members was entered into CBMS, which caused the incorrect income threshold to be used in the income calculation. If the correct number of household members was used in the calculation, the member's total income would have been over the eligibility limit. This resulted in known questioned costs of \$2,037 (\$1,324 in federal costs and \$713 in state costs).
 - In 3 cases, out-of-date income information was used in the calculation. In 2 of those cases, if the correct income was used in the calculation, the members' total income would have been over the eligibility limit. This resulted in known questioned costs of \$1,423 (\$925 in federal costs and \$498 in state costs).
 - In 1 case for a self-employed individual, an incorrect expense amount was used in the member's income calculation, which caused total income to be understated in the calculation. If the correct expense amount was used in the calculation, the member's total income would have been over the eligibility limit. This resulted in known questioned costs of \$1,141 (\$741 in federal costs and \$400 in state costs).

State regulation [10 CCR 2505-3.110.1.E] notes that, to be eligible for the CBHP, an eligible person shall have a household income greater than 142 percent, but not exceeding 260 percent of the federal poverty level, adjusted for household size for children younger than age 19.

State regulation [10 CCR 2505-3, 150.1] notes that the income calculation for the CBHP shall be determined by following the Medicaid Modified Adjusted Gross Income Methodology for income calculation, which is defined in 10 CCR 2505-10-8-100.4.C.

State regulation [10 CCR 2505-10, 8.100.4.C] notes that the financial eligibility of applicants for medical assistance shall be determined based on current or previous monthly household income and family size. The Modified Adjusted Gross Income calculation for the purpose of determining a household's financial eligibility shall consist of, but is not limited to, earned income in the form of wages, salaries, and tips.

State regulation [10 CCR 2505-10, 8.100.3.K.9] notes that in order to determine the net profit (or income) of a self-employed applicant, the cost of doing business (expenses) should be deducted from gross income.

Why did these problems occur?

We determined that the Department's existing internal controls over CBHP eligibility determinations did not consistently ensure caseworkers were determining eligibility appropriately and in accordance with federal and state regulations. Specifically, caseworkers were not adequately trained or held accountable for ensuring that the required documentation to support the income calculation was maintained within the case file, and that the correct income and income thresholds were used when determining eligibility.

Why do these problems matter?

As the state department responsible for ensuring that all expenditures under CBHP are appropriate, it is essential for the Department to ensure that eligibility determinations are made appropriately and in accordance with federal and state regulations. This includes ensuring that inaccurate processing of information used to determine eligibility does not result in CBHP benefits being provided to, and paid on behalf of, ineligible individuals, or that eligible individuals are denied benefits. Ultimately, the federal government may disallow federal funds for the CBHP program expenditures that do not adhere to regulations, and the State would be required to bear the cost of these errors.

Federal Agency(ies)	Department of Health and Human Services
Federal Award Number(s)	CHIP 2023 CHIP 2024 CHIP 2025*
Federal Award Year(s)	2023, 2024, and 2025
Pass Through Entity	None
Assistance Listing Number(s)	93.767*, Children's Health Insurance Program (COVID-19)
COVID-19 Funding	Yes
Compliance Requirement(s)	Activities Allowed or Unallowed (A) Allowable Costs/Cost Principles (B) Eligibility (E)
Classification of Finding	Material Weakness
Total Known Questioned Costs	\$4,650
Known Questioned Costs Related to COVID-19 Funding	\$0
This finding applies to prior audit recommendations 2024-035, 2024-037, and 2023-054. *Items associated with known questioned costs.	

Recommendation 2025-035

The Department of Health Care Policy and Financing should strengthen its internal controls over the Children's Basic Health Plan eligibility requirements to ensure eligibility is determined appropriately and in accordance with federal and state regulations by addressing the issues identified in the audit. This should include ensuring that local county and Medical Assistance site caseworkers are appropriately trained on and comply with requirements to maintain appropriate income documentation to support eligibility in the case file, and comply with requirements to use the correct income and income thresholds when determining eligibility.

Response

Department of Health Care Policy and Financing

Agree

Implementation Date: February 2027

The Department agrees with the recommendation and will strengthen internal controls over Children's Basic Health Plan eligibility determinations to ensure compliance with federal and state regulations. The Department will issue formal Management Decision Letters to the identified counties requiring Department-approved Corrective Action Plans. These plans will be required to address root causes related to income documentation, application of correct income thresholds, and compliance with CBHP eligibility requirements, including any necessary training or guidance for county and Medical Assistance site caseworkers. The Department will review, approve, and monitor corrective actions to ensure deficiencies are addressed.

Department of Health Care Policy and Financing

Current Year Renumbered Findings and Recommendations from a Prior Audit

The following findings and recommendations relating to internal control deficiencies classified as **Material Weaknesses** were communicated to the Department of Health Care Policy and Financing (Department) in the previous year and have not been remediated as of June 30, 2025 because the original implementation dates provided by the Department were in a subsequent fiscal year. These complete findings and recommendations can be found within the original report and the complete recommendations can be found within Section IV: Disposition of Prior Audit Recommendations of this report.

Compliance with Activities Allowed or Unallowed and Allowable Costs/Cost Principles for Medicaid Medicaid Claims Payments		
Current Rec. Number	2025-036	
Prior Rec. Number(s)	2024-032	
Classification	Material Weakness	
Implementation Date(s)	July 2025	
Federal Agency(ies)	Department of Health and Human Services	
Federal Award Number(s)	XIX-ADM2022 XIX-MAP2022 XIX-ADM2023 XIX-MAP2023 XIX-ADM2024 XIX-MAP2024 XIX-ADM2025 XIX-MAP2025	
Federal Award Year(s)	2022, 2023, 2024, and 2025	
Pass Through Entity	None	
Assistance Listing Number(s)	93.778, Grants to States for Medicaid (COVID-19)	
COVID-19 Funding	Yes	
Compliance Requirement(s)	Activities Allowed or Unallowed (A) Allowable Costs/Cost Principles (B)	
Total Known Questioned Costs	\$0	
Known Questioned Costs Related to COVID-19 Funding	\$0	

Compliance with Eligibility for Medicaid and CBHP Ex Parte Renewal Process			
Current Rec. Number	2025-037		
Prior Rec. Number(s)	2024-033		
Classification	Material Weakness		
Implementation Date(s)	December 2026		
Federal Agency(ies)	Department of Health and Human Services		
Federal Award Number(s)	XIX-ADM2022	XIX-MAP2022	CHIP2022
	XIX-ADM2023	XIX-MAP2023	CHIP2023
	XIX-ADM2024	XIX-MAP2024	CHIP2024
	XIX-ADM2025	XIX-MAP2025	CHIP2025
Federal Award Year(s)	2022, 2023, 2024, and 2025		
Pass Through Entity	None		
Assistance Listing Number(s)	93.767, Children's Health Insurance Program (COVID-19) 93.778, Grants to States for Medicaid (COVID-19)		
COVID-19 Funding	Yes		
Compliance Requirement(s)	Eligibility (E)		
Total Known Questioned Costs	\$0		
Known Questioned Costs Related to COVID-19 Funding	\$0		

Department of Higher Education

The Department of Higher Education (Department) was established under state statute [Section 24-1-114, C.R.S.], and includes all public higher education institutions in the state. The Department includes all public higher education institutions in the State; the Auraria Higher Education Center; the Colorado Commission on Higher Education; the Colorado Student Loan Program, dba College Assist; CollegeInvest; History Colorado; and the Division of Private Occupational Schools.

Please refer to the introduction to the Department of Higher Education chapter within Section II: Financial Statement Findings for additional information, including a list of schools.

As part of our Fiscal Year 2025 audit, we tested the State's compliance with federal grant requirements for the following programs at their respective higher education institution or at College Assist:

- Conservation and Rehabilitation of Natural Resources on Military Installations [ALN 12.005]
- U.S. Geological Survey Research and Data Collection [ALN 15.808]
- Federal Family Education Loans [ALN 84.032]
- Student Financial Assistance Cluster [Various ALNs]
- Research and Development Cluster [Various ALNs]

Higher education institutions and College Assist are responsible for ensuring that all expenditures for their federal programs are appropriate and that the State complies with the associated federal and state program requirements.

Our Fiscal Year 2025 audit identified issues related to Colorado State University's and Metropolitan State University of Denver's administration of the Student Financial Assistance Cluster programs.

Colorado State University

Organization and Administration

The institutions that compose the Colorado State University System (System) are established in Title 23, C.R.S. The Board of Governors (Board) has control and supervision of three distinct institutions: Colorado State University (a land-grant university), Colorado State University – Pueblo (a regional, comprehensive university) and Colorado State University – Global Campus (an online university).

The 15-member Board consists of:

- Nine voting members appointed by the Governor and confirmed by the Senate for four-year terms
- Six advisory members representing the student bodies and the faculty councils for each of the three institutions, elected for one-year terms

The Board administers the board of governors of the Colorado State University System Fund located in the State Treasury. The Board is authorized to set tuition, pay expenses, and hire officials. The chief academic and administrative officers are the Chancellor of the Colorado State University System and the President of each institution.

a. Colorado State University

In 1870, the Territorial Council and House of Representatives of the Territory of Colorado created the Agricultural College of Colorado (College). When the Territory became a state in 1876, the College was placed under the governance of the State Board of Agriculture.

The College began admitting its first students in 1879. It was also designated that year as Colorado's land-grant college and recipient of federal endowment support under the Morrill Act of 1862. Subsequent federal legislation led to the establishment of the Agricultural Experiment Station and the Extension Service of the College.

State legislation also made the College responsible for the Colorado State Forest Service. Following several name changes, the College became Colorado State University in 1957. In this report, the terms Colorado State University and CSU refer to Colorado State University – Fort Collins.

b. Colorado State University – Pueblo

Colorado State University – Pueblo was incorporated in 1935 as Southern Colorado Junior College. One year later, local citizens decided to support the institution with county taxes. They organized the Pueblo Junior College District, and the school was renamed Pueblo Junior College. In 1951, Pueblo Junior College became the first accredited junior college in Colorado.

In 1963, Colorado’s General Assembly enacted legislation changing Pueblo Junior College to a four-year institution—Southern Colorado State College—to be governed by the board of trustees of state colleges. By then, four new buildings had been erected on the new campus north of Pueblo’s Belmont residential district. On July 1, 1975, the State Legislature granted the institution university status. Three years later, the Colorado State Board of Agriculture assumed governance of the University of Southern Colorado. In July 2003, the university was renamed Colorado State University – Pueblo.

Colorado State University – Pueblo (CSU-P) is accredited at the bachelor’s and master’s levels. CSU-P is a regional, comprehensive university, with moderately selective admissions standards displaying excellence in teaching and learning. CSU-P emphasizes professional, career-oriented, and applied programs at the undergraduate and graduate levels while maintaining strong programs in the liberal arts and sciences. CSU-P has received the federal government’s designation as a Hispanic Serving Institution granted to universities with at least 25% of the student population of Hispanic descent.

c. Colorado State University – Global Campus

Colorado State University – Global Campus (CSU-Global) was incorporated in 2008. CSU-Global is a baccalaureate and graduate online university with the mission in Colorado of offering baccalaureate degree programs for nontraditional students in partnership with the Colorado community college system and selected master-level graduate programs. The mission of CSU-Global is to offer on-line programs that are career-relevant and tailored to existing and emerging industry and occupational trends within Colorado. CSU-Global will cater to working adults and other nontraditional students who already have college credit or a two-year degree and want to complete their bachelor’s and/or master’s degrees. CSU-Global admitted its first students during the fall 2008 semester.

Enrollment and Faculty

Enrollment and faculty and staff information is presented below and was obtained from institutional analysis and the System’s Factbooks.

CSU reports full-time equivalent (FTE) student, faculty, and staff for three continuous fiscal years as follows:

**Colorado State University Full-Time Equivalent (FTE)
Student Enrollment for Fiscal Years 2023 through 2025**

	2022-2023	2023-2024	2024-2025
Resident Students	16,368	16,438	16,730
Nonresident Students	9,042	9,181	9,434
Total Students	25,410	25,619	26,164

Source: Colorado State University’s Financial Statements for the Fiscal Year Ended June 30, 2025.

**Colorado State University Full-Time Equivalent (FTE)
Faculty and Staff for Fiscal Years 2023 through 2025**

	2022-2023	2023-2024	2024-2025
Faculty FTEs	1,874	2,064	2,054
Staff FTEs	5,763	6,143	6,280
Total Staff and Faculty FTEs	7,637	8,207	8,334

Source: Colorado State University's Financial Statements for the Fiscal Year Ended June 30, 2025.

CSU-P reports full-time equivalent (FTE) student, faculty, and staff for three continuous fiscal years as follows:

**Colorado State University- Pueblo Full-Time Equivalent (FTE)
Student Enrollment for Fiscal Years 2023 through 2025**

	2022-2023	2023-2024	2024-2025
Resident Students	2,129	2,115	2,029
Nonresident Students	345	307	257
Total Students	2,474	2,422	2,286

Source: Colorado State University's Financial Statements for the Fiscal Year Ended June 30, 2025.

**Colorado State University- Pueblo Full-Time Equivalent (FTE)
Faculty and Staff for Fiscal Years 2023 through 2025**

	2022-2023	2023-2024	2024-2025
Faculty FTEs	173	183	173
Staff FTEs	369	362	371
Total Staff and Faculty FTEs	542	545	544

Source: Colorado State University's Financial Statements for the Fiscal Year Ended June 30, 2025.

CSU-Global reports full-time equivalent (FTE) student, faculty, and staff for three continuous fiscal years as follows:

**Colorado State University – Global Campus Full-Time Equivalent (FTE)
Student Enrollment for Fiscal Years 2023 through 2025**

	2022-2023	2023-2024	2024-2025
Resident Students	2,251	2,504	2,572
Nonresident Students	4,238	4,719	5,092
Total Students	6,489	7,223	7,664

Source: Colorado State University's Financial Statements for the Fiscal Year Ended June 30, 2025.

**Colorado State University – Global Campus Full-Time Equivalent (FTE)
Faculty and Staff for Fiscal Years 2023 through 2025**

	2022-2023	2023-2024	2024-2025
Faculty FTEs	285	293	302
Staff FTEs	167	202	220
Total Staff and Faculty FTEs	452	495	522

Source: Colorado State University’s Financial Statements for the Fiscal Year Ended June 30, 2025.

Fiscal Year 2025 Audit Findings

The following table provides a summary of current audit findings made to the System.

Agency	Material Weakness (Most Serious)		Significant Deficiency (Moderately Serious)		Other	Total
	Financial Reporting	Federal Program Compliance	Financial Reporting	Federal Program Compliance		
Colorado State University System	-	-	-	1	-	1

Our Fiscal Year 2025 audit identified issues related to the University’s administration of the federal Title IV Student Financial Assistance Cluster program, specifically the Federal Pell Grant Program and the Federal Direct Student Loans program.

Finding 2025-038

Internal Controls and Compliance over Student Financial Assistance Cluster – NSLDS Reporting

The federal Department of Education (USDE) requires institutions of higher education who receive Title IV Student Financial Assistance funds (Title IV) to report student enrollment information within specified timeframes to the USDE through its central database for student financial assistance, the National Student Loan Data System (NSLDS). Enrollment reporting, including the submission of student roster files and enrollment status changes, assists the federal government in managing the Pell Grant and Direct Loan programs, which are both parts of the Student Financial Assistance Cluster.

In accordance with federal requirements, each campus within the Colorado State University – System (CSU-System)—Colorado State University, Colorado State University – Pueblo and Colorado State University – Global Campus—submits student roster files to NSLDS via a third-party servicer, the National Student Clearinghouse (Clearinghouse), and each roster file is then uploaded by the Clearinghouse directly to NSLDS. The Registrar’s Office at each campus of the CSU-System compiles the student roster files to report details such as the campus-level enrollment

and program attendance for the students who have received federal Title IV aid at the CSU-System. Each campus performs an initial review of participating students' enrollment information during each semester's census, which is typically during the second week of the semester, for reporting to USDE through the NSLDS. The initial review of participating students' enrollment information is performed using enrollment information generated by each campus's Financial Aid system (reporting system). After the census date each semester, the Registrar Office's staff prepare student roster files of enrollment status that include information on reductions or increases in attendance levels, graduation, withdrawals, and/or students who have been accepted for enrollment but never attended. The Registrar's Office prepares this through a manual comparison of applicable students' enrollment status at the census date to the current enrollment status per each campus's reporting system.

During Fiscal Year 2025, the CSU-System issued approximately \$306.0 million of federal Title IV aid during the year, which included approximately \$64.6 million and \$238.0 million of Pell Grant and Direct Loan funding, respectively.

What was the purpose of our audit work and what work was performed?

The purpose of our audit work was to determine whether each campus within the CSU-System had adequate internal controls over and complied with federal Title IV Student Financial Assistance enrollment reporting requirements regarding the student attendance status changes for Pell Grants and Direct Loan programs during Fiscal Year 2025.

As part of our Fiscal Year 2025 testwork, we reviewed a total random sample of 40 student's enrollment status change information, consisting of 26 students at Colorado State University, 10 students at Colorado State University – Global Campus, and 4 students at Colorado State University – Pueblo, that was required to be reported to USDE through NSLDS during Fiscal Year 2025. The sample consisted of enrollment status changes that occurred during the Fall 2024 and Spring 2025 semesters. For each student in our sample, we compared information within the CSU-System's Financial Aid system to information contained on the NSLDS website for the specific enrollment status change selected, such as a withdrawal, graduation, or a change in enrolled credit hours, to determine if the information was reported accurately and within the federally required timelines.

How were the results of the audit work measured?

We measured the results of our audit work against the following:

Under the federal Pell Grant and Direct Loan program requirements, 34 CFR 690.83(b)(2) and 34 CFR 685.309(b)(2), an institution must report any enrollment status changes, including the date of the change, per the institution's reporting system, to NSLDS for participating students within 60 days of the change. An institution must report a change in a student's enrollment status to NSLDS when there is a (a) reduction or increase in the student's attendance levels, (b) graduation, (c)

withdrawal, and/or (d) a student who has been accepted for enrollment but never attended. Institutions are responsible for timely reporting whether they report directly or via a third-party servicer. We measured the results of our testing against the USDE-required 60-day timeframe for submission of student roster files.

What problems did the audit work identify?

We found that the Colorado State University and Colorado State University – Pueblo campuses did not timely report the student enrollment status changes to the USDE through NSLDS for 2 out of the 40 (5 percent) students we tested during the Fall 2024 and Spring 2025 semesters. Specifically, one student's enrollment status information during the Fall 2024 semester at Colorado State University was submitted 166 days beyond the federal reporting requirement and one student's enrollment status information during the Fall 2024 semester at Colorado State University – Pueblo was submitted 18 days beyond the federal reporting requirement.

Why did these problems occur?

The Colorado State University and Colorado State University – Pueblo campuses did not have adequate review processes in place to ensure that it fully complied with federal student enrollment reporting requirements for the Title IV Student Financial Assistance program. For both instances, the Student Financial Assistance Office staff at each campus indicated that the student enrollment status was not reported timely because the new students, who were first enrolled at their respective campus during the Fall 2024 semester, were not included in the student roster files used to compare each students' enrollment status at the census date to the current status in the reporting system due to the reports used to perform the manual comparison not being correctly configured to capture all student enrollment status of students who first enrolled during the Fall 2024 semester. Additionally, the review process failed to adequately ensure the completeness of the prepared student roster files. As a result, those changes were not included in the enrollment status report submitted by the Clearinghouse to NSLDS within the required federal reporting timeframe.

Why do these problems matter?

Enrollment reporting assists lenders in the determination of whether a borrower should be moved into loan repayment status or if they are eligible for an in-school deferment. Thus, if the CSU-System campuses fail to meet the required reporting timelines, the borrower's repayment responsibilities may be reported incorrectly and result in either a lack of timely repayments by the borrower or the student being inappropriately moved into loan repayment status.

Federal Agency(ies)	Department of Education
Federal Award Number(s)	P052P240060 P063P241209 P268K250060 P268K251209
Federal Award Year(s)	2024 and 2025
Pass Through Entity	None
Assistance Listing Number(s)	84.063, Federal Pell Grant Program 84.268, Federal Direct Student Loans
COVID-19 Funding	No
Compliance Requirement(s)	Special Tests and Provisions (N)
Classification of Finding	Significant Deficiency
Total Known Questioned Costs	\$0
Known Questioned Costs Related to COVID-19 Funding	\$0
This finding does not apply to a prior audit recommendation.	

Recommendation 2025-038

The Colorado State University and Colorado State University – Pueblo campuses should strengthen their internal controls over reporting Student Financial Assistance Pell Grants and Direct Loan Program’s student enrollment to the U.S. Department of Education (USDE) to ensure student enrollment status changes are submitted by the National Student Clearinghouse to USDE’s National Student Loan Data System within 60-days of any enrollment change. This should include improving their review processes over the preparation and completeness of the student roster files used to compare each student’s enrollment status at the census date to current enrollment status in the reporting system to ensure that the student roster files include all students that are newly enrolled at the campus.

Response

Colorado State University System

Agree

Implementation Date: June 2026

The Colorado State University and Colorado State University – Pueblo campuses will strengthen their internal controls to ensure enrollment changes are reported within the required 60-day timeline for newly enrolled students. Additionally, the Colorado State University and Colorado State University – Pueblo campuses will improve the documentation provided as part of compliance testing as both students referenced within the finding were unique situations. In both instances referenced, additional context was not provided during compliance testing for both students that was not captured on the provided National Student Loan Data System Campus Enrollment Details

webpage that showed the appearance of reporting an enrollment status change outside of the 60-day requirement. For the Colorado State University, the student was reported with an effective date of the beginning of the Fall 2024 Semester but did not complete verification procedures until February 2025 and was then disbursed the Fall 2024 portion of their Pell Grant. For Colorado State University – Pueblo, the student was reported with an effective date of the beginning of the Fall 2024 Semester, but corrections were required on the student’s FAFSA before federal student financial aid could be disbursed. The campuses will improve documentation provided during compliance testing for when these unique situations with enrollment reporting occur.

Metropolitan State University of Denver

Established in 1963 as Colorado’s “College of Opportunity,” with operations beginning in 1965, Metropolitan State University of Denver (University or MSU-Denver) is the fourth largest, four-year, public higher education institution in Colorado, in relation to the number of students served. With a modified open-enrollment policy, students who are at least 20 years old need only have a high school diploma, a general educational development (GED) high school equivalency certificate, or the equivalent to gain admission.

Please refer to the Department of Higher Education chapter within Section II: Financial Statement Findings for additional background information.

Our Fiscal Year 2025 audit identified issues related to the University’s administration of the federal Title IV Student Financial Assistance Cluster program.

Finding 2025-039

Internal Controls and Compliance with Special Tests and Provisions for Student Financial Assistance

Metropolitan State University of Denver (MSU-Denver) receives funding from the federal Department of Education’s (USDE) Title IV Student Financial Assistance (Student Financial Aid) program, which requires MSU-Denver to obtain sensitive data from students. For example, MSU-Denver obtains personally identifiable financial and tax information from students in order to administer its federal Student Financial Aid program. As a result, MSU-Denver’s Information Technology Services (ITS) department is responsible for ensuring compliance with the federal Gramm-Leach-Bliley Act (GLBA). The GLBA, which was enacted in 1999, mandates that financial institutions disclose their information-sharing practices and provide consumers with opt-out options for their personal data. It also established the Financial Privacy Rule, which requires institutions to protect sensitive customer information and provide clear privacy notices to customers.

Before MSU-Denver receives federal Student Financial Aid from USDE, MSU-Denver agrees to adhere to compliance requirements within a Program Participation Agreement (PPA), and a Student Aid Internet Gateway Agreement (SAIGA). One of the compliance requirements MSU-Denver agrees to within the PPA and SAIGA is the GLBA, which requires MSU-Denver to explain their information-sharing practices with their students and safeguard sensitive data, with particular attention to information provided to MSU-Denver by the USDE or otherwise obtained in support of the administration of MSU-Denver’s Student Financial Aid program.

The GLBA requirements are codified in Title 16, Part 314, Section 4 of the Code of Federal Regulations (16 CFR 314.4), and requires MSU-Denver to develop, implement, and maintain a comprehensive written information security program (WISP) in one or more readily accessible parts.

This federal regulation also specifies the elements and safeguards that MSU-Denver's WISP needs to include for the protection of students' financial aid information.

What was the purpose of our audit work and what work was performed?

The purpose of our audit work was to review MSU-Denver's internal controls over its WISP, and determine if it included the minimum elements and safeguards required by the GLBA during Fiscal Year 2025.

Our review included obtaining MSU-Denver's WISP and performing the following procedures:

- We met with MSU-Denver's ITS management to determine how it developed, implemented, and maintained its WISP.
- We compared MSU-Denver's WISP to the elements and safeguards required by the GLBA.
- We reviewed the ITS' policies and procedures to determine if MSU-Denver had suitably designed and implemented the GLBA required elements and safeguards during Fiscal Year 2025.

How were the results of the audit work measured?

We measured the results of our audit against federal regulation 16 CFR 314.4, which states that an institution's WISP, at a minimum, must include the seven following elements that include eight minimum safeguards:

1. Designate a qualified individual responsible for overseeing and implementing the institution's information security program and enforcing the information security program.
2. Provide for the information security program to be based on a risk assessment that identifies reasonably foreseeable internal and external risks to the security, confidentiality, and integrity of customer information that could result in the unauthorized disclosure, misuse, alteration, destruction, or other compromise of such information, and assesses the sufficiency of any safeguards in place to control these risks.
3. Provide for the design and implementation of safeguards to control the risks the institution identifies through its risk assessment. At a minimum, the following are the eight safeguards that a WISP must address:
 - i. Implement and periodically review access controls.
 - ii. Conduct a periodic inventory of data, noting where it is collected, stored, or transmitted.
 - iii. Encrypt customer information on the institution's system and when it is in transit.

- iv. Assess applications developed by the institution.
 - v. Implement multi-factor authentication for anyone accessing customer information on the institution's system.
 - vi. Dispose of customer information securely.
 - vii. Anticipate and evaluate changes to the information system or network.
 - viii. Maintain a log of authorized users' activity and keep an eye out for unauthorized access.
4. Provide for the institution to regularly test or otherwise monitor the effectiveness of the safeguards it has implemented.
 5. Provide for the implementation of policies and procedures to ensure that personnel are able to enact the information security program.
 6. Address how the institution will oversee its information system service providers.
 7. Provide for the evaluation and adjustment of its information security program in light of the results of the required testing and monitoring; any material changes to its operations or business arrangements; the results of the required risk assessments; or any other circumstances that it knows has reason to know may have a material impact on the institution's information security program.

What problem did the audit work identify?

Based on our audit work, we determined that MSU-Denver's WISP addressed some, but not all, of the elements that institutions must address. Specifically, the WISP did not address the three following elements:

1. Design and implementation of the three following safeguards:
 - i. Conducting a periodic inventory of data, noting where it is collected, stored, or transmitted.
 - ii. Assessing applications developed by the institution.
 - iii. Implementing multi-factor authentication for anyone accessing customer information on the institution's system.
2. Regular testing or monitoring the effectiveness of the safeguards MSU-Denver implemented.
3. Evaluation and adjustment of MSU-Denver's WISP in light of the results of the required testing and monitoring.

Why did this problem occur?

MSU-Denver did not have adequate internal controls in place to ensure that its WISP fully complied with the requirements of federal regulation 16 CFR 314.4 because its WISP was only in draft form and the ITS department did not have a proper process in place to review its WISP and update it to reflect current federal requirements. MSU-Denver's ITS management indicated that a WISP that meets these federal requirements is being developed and, once approved by MSU-Denver leadership, will become an official policy.

Why does this problem matter?

Protecting students' sensitive data is a critical compliance requirement for institutions participating in the USDE's Student Financial Aid program. Without the proper development, implementation, and maintenance of a WISP to ensure that MSU-Denver addresses all of the required elements and safeguards specified in federal regulation 16 CFR 314.4, MSU-Denver increases its exposure to potential data breaches, loss of data, or other fraudulent acts that could occur. Additionally, failure to comply with the GLBA increases MSU-Denver's risk of material noncompliance with the USDE's Student Financial Aid program requirements.

Federal Agency(ies)	Department of Education
Federal Award Number(s)	P007A240723 P063P241205 P268K251205 P379T251205
Federal Award Year(s)	2024 and 2025
Pass Through Entity	None
Assistance Listing Number(s)	84.007, Federal Supplemental Educational Opportunity Grants 84.033, Federal Work-Study Program 84.063, Federal Pell Grant Program 84.268, Federal Direct Student Loans 84.379, Teacher Education Assistance for College and Higher Education Grants
COVID-19 Funding	No
Compliance Requirement(s)	Special Tests and Provisions (N)
Classification of Finding	Material Weakness
Total Known Questioned Costs	\$0
Known Questioned Costs Related to COVID-19 Funding	\$0
This finding does not apply to a prior audit recommendation.	

Recommendation 2025-039

The Metropolitan State University of Denver's (MSU-Denver) Information Technology Services (ITS) department should strengthen its internal controls over information security by establishing, implementing, and maintaining a comprehensive written information security program (WISP) that reflects the current federal requirements of the Gramm-Leach-Bliley Act. This should include processes for ITS to test and monitor its information security to determine when adjustments are needed to the MSU-Denver WISP, and to obtain a formal review and approval of the WISP from MSU-Denver's leadership.

Response

Metropolitan State University of Denver

Agree

Implementation Date: June 2026

MSU Denver IT Security will update its written information security program to address the necessary requirements of the Gramm-Leach-Bliley Act.

The WISP will be reviewed and updated at least once each year, with updates being based on risk assessments, audits, changes to the environment, and any incidents which indicate a need for changes to the WISP.

The updated WISP will include existing policies as well as new policies that describe standards for:

- Periodic inventory of data
- Multi-Factor Authentication, Single Sign-On, and passwords
- Assessment of applications developed by the institution
- Testing our safeguards

The updated WISP will be formally reviewed and approved by the Chief Financial Officer by June 30, 2026.

Finding 2025-040

Internal Controls and Compliance Over Student Financial Assistance Cluster – NSLDS Reporting

The federal Department of Education (USDE) requires institutions of higher education that receive Title IV Student Financial Assistance (Student Financial Aid) funds to report enrollment information within specified timeframes to the USDE through its central database for student assistance, the National Student Loan Data System (NSLDS). Enrollment reporting, through the submission of student roster files with enrollment status changes, assists the federal government in managing the Pell Grant and Direct Loan programs, which are both parts of Student Financial Aid.

In accordance with federal requirements, the Metropolitan State University of Denver (MSU-Denver) submits student roster files with enrollment status changes to the National Student Clearinghouse (Clearinghouse), a third-party service provider. The Clearinghouse uploads MSU-Denver's student roster files with enrollment status changes directly to NSLDS. MSU-Denver's Registrar's Office (Registrar's Office) compiles the student roster file to report details about students, such as the campus-level enrollment and program attendance for the students who have received Student Financial Aid at MSU-Denver. The Registrar's Office performs an initial review of participating students' enrollment information during the census, which is typically during the second week of the semester, for reporting to NSLDS. After the census date each semester, the Registrar's Office staff prepare student roster files of enrollment status changes, such as a withdrawal, graduation, or a change in enrolled credit hours, through a manual comparison of applicable students' enrollment status at the census date to the current enrollment status on MSU-Denver's reporting system, Banner.

During Fiscal Year 2025, MSU-Denver issued approximately \$95.1 million in federal Student Financial Aid to its enrolled students during the year, which included approximately \$40.5 million and \$52.7 million of Pell Grants and Direct Loan funding, respectively.

What was the purpose of our audit work and what work was performed?

The purpose of our audit work was to determine whether MSU-Denver had adequate internal controls over, and complied with, requirements for reporting enrollment status changes to the USDE for Pell Grants and Direct Loan programs during Fiscal Year 2025.

As part of our Fiscal Year 2025 testwork, we reviewed enrollment information that MSU-Denver was required to report to USDE via NSLDS during Fiscal Year 2025 for a random sample of 40 students. For each student in our sample, we compared information within MSU-Denver's Financial Aid system to information contained on the NSLDS website for the specific enrollment status change selected, such as a withdrawal, graduation, or a change in enrolled credit hours, to determine if MSU-Denver reported the information accurately and no later than USDE's deadlines.

How were the results of the audit work measured?

We measured the results of our audit work against the following:

Under the federal Pell Grant and Direct Loan program requirements, 34 CFR 690.83(b)(2) and 34 CFR 685.309(b)(2), an institution must report any enrollment status changes through student roster files, including the date of the change, to NSLDS for participating students within 60 days of the change. An institution must report a change in a student's enrollment status to NSLDS when there is a (a) reduction or increase in the student's attendance levels, (b) graduation, (c) withdrawal, or (d) a student accepted for enrollment but never attended. Institutions are responsible for submitting their enrollment status reporting no later than the required federal deadlines regardless of whether they report directly through NSLDS or via a third-party servicer. We measured the results of our testing against the USDE's 60-day timeframe for submitted roster files.

What problem did the audit work identify?

We found that MSU-Denver did not report enrollment status changes to the USDE by the required federal deadlines for 14 of the 40 (35 percent) students we tested. Specifically, MSU-Denver reported enrollment status changes for these 14 students between 18 to 53 days after USDE's 60-day enrollment status change reporting requirement. These delays occurred between December 2024 and April 2025 and related to the following enrollment status changes: 12 of the students we tested graduated from MSU-Denver, one of the students we tested withdrew from MSU-Denver, and one of the students we tested had a change in enrolled credit hours.

Why did this problem occur?

MSU-Denver did not have adequate internal controls in place to ensure that it fully complied with federal student enrollment reporting requirements for the Student Financial Aid program. The Registrar's Office staff indicated that the student roster files prepared from Banner that were submitted to the Clearinghouse were rejected by the Clearinghouse due to errors within the configuration of student roster files. This technical issue required the Registrar's Office to reconfigure the student roster files that are prepared for submission to the Clearinghouse. The timing of when the Clearinghouse notified the Registrar's Office of the rejections of the student roster files, and the reconfiguration that was required, resulted in MSU-Denver not reporting enrollment status changes within USDE's required timeframe.

Why does this problem matter?

Enrollment reporting is a critical compliance requirement for institutions participating in the federal Student Financial Aid program. For recipients of Pell Grants, timely enrollment reporting by institutions assists with their eligibility, future disbursement amounts, and continued access to Student Financial Aid. For borrowers of Direct Loans, timely enrollment reporting by institutions assists the USDE in the determination of whether a borrower should be moved into loan repayment

status or if they are eligible for an in-school deferment. Failure to meet the USDE’s required enrollment status change reporting timelines increases MSU-Denver’s risk of material noncompliance with federal Student Financial Aid program requirements.

Federal Agency(ies)	Department of Education
Federal Award Number(s)	P063P241205 P268K251205
Federal Award Year(s)	2024 and 2025
Pass Through Entity	None
Assistance Listing Number(s)	84.063, Federal Pell Grant Program 84.268, Federal Direct Student Loans
COVID-19 Funding	No
Compliance Requirement(s)	Special Tests and Provisions (N)
Classification of Finding	Significant Deficiency
Total Known Questioned Costs	\$0
Known Questioned Costs Related to COVID-19 Funding	\$0
This finding does not apply to a prior audit recommendation.	

Recommendation 2025-040

The Metropolitan State University of Denver (MSU-Denver) should strengthen its internal controls over enrollment reporting to the federal Department of Education (USDE) for students who receive Title IV Student Financial Assistance through Pell Grants or the Direct Loan Program. This should include preparing student roster files in the correct configuration to ensure that these changes are submitted by the National Student Clearinghouse (NSC) to USDE’s National Student Loan Data System within 60-days of the enrollment change, as required by federal regulations.

Response

Metropolitan State University of Denver

Agree

Implementation Date: June 2026

MSU Denver manages enrollment reporting within the Office of the Registrar. We develop a schedule each calendar year and semester with NSC to identify scheduled reporting dates for each term in alignment with critical semester dates (start, end, drop, etc.). In Fiscal Year 2025, there was a technical issue in which we had to work with our ERP vendor, Ellucian, to provide a solution. The Office of the Registrar will strengthen its internal controls to ensure enrollment changes are reported within the required 60-day timeline.



Department of Labor and Employment

The Department of Labor and Employment (Department) is responsible for ensuring compliance with various business and labor regulations, performing safety inspections, and administering various programs—principal among them are Colorado’s Unemployment Insurance program, Colorado’s Workers’ Compensation program, workforce development programs, Family and Medical Leave Insurance program, and the Vocational Rehabilitation program. Please refer to the introduction in the Department of Labor and Employment chapter within Section II: Financial Statement Findings for additional background information.

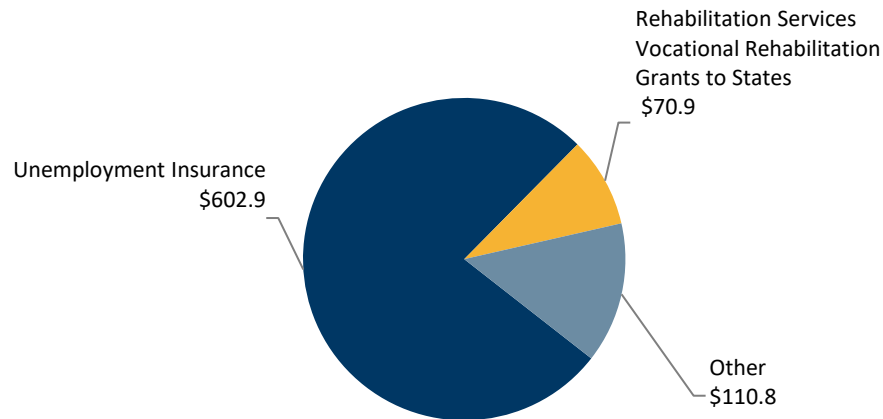
During Fiscal Year 2025, the Department expended approximately \$784.6 million in federal funds. As part of our Fiscal Year 2025 audit, we tested the Department’s compliance with federal grant requirements for the following programs:

- Unemployment Insurance [ALN 17.225]
- Rehabilitation Services Vocational Rehabilitation Grants to States [ALN 84.126]

In Fiscal Year 2025, the Department’s expenditures for these programs were approximately \$673.8 million. The Department is responsible for ensuring that all expenditures for its federal programs are appropriate and that the State complies with the associated federal and state program requirements.

The following chart shows total federal expenditures by federal program for the Department.

**Department of Labor and Employment Fiscal Year 2025
Expenditures by Federal Program (in Millions)**



Source: 2025 Statewide Schedule of Expenditures of Federal Awards.

Our Fiscal Year 2025 audit identified issues related to the Department’s administration of the Rehabilitation Services Vocational Rehabilitation Grants to States and Unemployment Insurance programs.

Finding 2025-041

AWARE – Information Security and Change Management

Government Auditing Standards allow for information that is considered sensitive in nature, such as detailed information related to IT system security, to be issued through a separate “classified or limited use” report because of the potential damage that could be caused by the misuse of this information. We consider the specific technical details of this finding, along with the response, to be sensitive in nature and not appropriate for public disclosure. Therefore, the details of the following finding and response have been provided to the Department in a separate, confidential memorandum.

The Department of Labor and Employment’s Division of Vocational Rehabilitation administers the federal Rehabilitation Services – Vocational Rehabilitation Grants to States [ALN 84.126] (Vocational Rehabilitation) program and relies on its Accessible Web-Based Activity and Reporting Environment (AWARE) IT system to aid with management of the program and to track expenditures. The AWARE system is a configurable, off-the-shelf (COTS) system that is managed and hosted by the Department’s third-party IT service provider, Alliance Enterprises (Alliance). Department staff access the system via a secure Web portal. Program information is stored on servers and databases managed by Alliance. Alliance developed the AWARE system specifically to meet federal requirements for Vocational Rehabilitation program services and is used by multiple states.

In order for the Department to achieve its objectives and respond to risks, including those related to the federal programs it administers, management should establish a strong framework of internal controls that also includes information system controls. Specifically, information system controls typically start with management documenting IT policies that address IT general control responsibilities and procedures that document the more granular details of how to implement Department policies. These IT general control policies and procedures should include those policies and procedures that are specific to information security and access management. The Department has policies that define the rules for various software systems based on the Department's needs and security requirements; and the AWARE System Security Plan (SSP), which lists security requirements and describes the controls that must be in place to ensure all the security policy requirements are met. Once policies and procedures have been formalized and communicated to responsible staff and the Department's contractor, specific internal control activities can be implemented and operationalized.

What was the purpose of our audit work and what work was performed?

The purpose of the audit work was to gain an understanding of, and determine whether the Department had designed and implemented IT general controls, specifically information security and change management controls, over the AWARE system. Our audit work consisted of inquiries to the Department to gain an understanding of these IT general control areas, along with a review of related documentation provided by the Department staff.

How were the results of the audit work measured?

We applied the following criteria when evaluating the design effectiveness of the IT general controls:

- The Governor's Office of Information Technology (OIT)'s Colorado Information Security Policies (Security Policies).
- Federal regulations [2 CFR 200.303] require the Department to establish and maintain effective internal controls, including IT general controls, over federal awards that provide reasonable assurance that the Department is managing its federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal award.
- Standards for Internal Control in the Federal Government (Green Book), published by the U.S. Government Accountability Office (GAO), is a leading industry internal control framework. The Office of the State Controller (OSC) has adopted the Green Book as the State's standard for internal controls, which all state agencies must follow. Green Book, Paragraphs 3.09, Documentation of the Internal Control System, and 12.02, Documentation of Responsibilities through Policies, requires that management develop and maintain documentation of its internal control system and document in policies the internal control responsibilities of the organization.

- Green Book, Paragraph 12.05, Periodic Review of Control Activities, also requires that management periodically review policies and procedures for continued relevance and effectiveness in achieving the entity's objectives or addressing related risks. If there is a significant change in an entity's process, management should review this process in a timely manner after the change to verify that the control activities are designed and implemented appropriately.
- Green Book, Paragraph 14.03, Communication throughout the Entity, prescribes that management should communicate quality information to enable personnel to perform key roles in achieving objectives, addressing risks, and supporting the internal control system. In these communications, management should assign the internal control responsibilities for key roles.

What problems did the audit work identify?

During Fiscal Year 2025, we identified problems with the Department's information security and change management IT general controls for the AWARE system.

Why did these problems occur?

According to the Department, it is in the final stages of modernizing a new case management system that will replace its current AWARE system and, therefore, did not update its SSP or policies and procedures for AWARE during Fiscal Year 2025. Department staff indicated that they expected AWARE to be decommissioned prior to the end of Fiscal Year 2025, and therefore determined it was not feasible to update the AWARE SSP during Fiscal Year 2025 to comply with OIT's Security Policies. However, deployment of the new system was delayed due to the Department working through the new system's User Acceptance Testing. The Department indicated that it will develop policies for the new case management system during the modernization process, which it expects to be finalized with the decommissioning of AWARE in January 2026.

Why do these problems matter?

It is important for the Department to have an effective system of internal controls in place in order to meet its objectives and comply with federal requirements for the Vocation Rehabilitation program. Without an effective internal control system, the reliability of the data processed, stored, and reported on by the Department's IT system for the Vocational Rehabilitation program can be adversely impacted. When IT policies and procedures are not maintained, updated, and communicated, Department staff, and others who are subject to the requirements and processes, may not be able to adequately manage or consistently apply IT policy requirements and processes to meet management's objectives and expectations, respond to risks appropriately, and ensure the confidentiality, integrity, and availability of the Department's information systems.

Federal Agency(ies)	Department of Education
Federal Award Number(s)	H126A230091 H126A240091 H126A250091
Federal Award Year(s)	2023, 2024, and 2025
Pass Through Entity	None
Assistance Listing Number(s)	84.126, Rehabilitation Services – Vocational Rehabilitation Grants to States
COVID-19 Funding	No
Compliance Requirement(s)	Period of Performance (H) Reporting (L)
Classification of Finding	Significant Deficiency
Total Known Questioned Costs	\$0
Known Questioned Costs Related to COVID-19 Funding	\$0
This finding does not apply to a prior audit recommendation.	

Recommendation 2025-041

The Department of Labor and Employment should improve its overall IT governance and information security IT general controls for the information system used for the Rehabilitation Services – Vocational Rehabilitation Grants to States program by:

- A. Implementing recommendation Part A as noted in the confidential finding.
- B. Implementing recommendation Part B as noted in the confidential finding.

Response

Department of Labor and Employment

- A. Agree
Implementation Date: July 2026

The Department will implement Part A of the confidential finding.

- B. Agree
Implementation Date: July 2026

The Department will implement Part B of the confidential finding.

Finding 2025-042

MyUI+ – IT Governance and Information Security

Government Auditing Standards allow for information that is considered sensitive in nature, such as detailed information related to information technology system security, to be issued through a separate “classified or limited use” report because of the potential damage that could be caused by the misuse of this information. We consider the specific technical details of this finding, along with the response, to be sensitive in nature and not appropriate for public disclosure. Therefore, the details of the following finding and response have been provided to the Department in a separate, confidential memorandum.

The Department administers the federal Unemployment Insurance (UI) program, and relies on its IT system, MyUI+, to aid with determining applicants’ eligibility for the UI program and to provide data necessary for federal reporting to the U.S. Department of Labor for the UI program. The Department is the business owner of the MyUI+ system and works with OIT and the Department’s external IT service provider to manage MyUI+.

The OSC has adopted the GAO’s Green Book as the State’s standard for internal controls, which all state agencies must follow. For the Department to achieve its objectives and respond to risks, including those related to the federal programs it administers, management should establish a strong framework of internal controls that also address information system controls. Specifically, information system controls typically start with management documenting IT policies that address IT general control responsibilities and procedures that document the more granular details on how to implement Department policies. These IT general control policies and procedures should include those policies and procedures that are specific to information security, for example controls related to issuing new user credentials. Once the Department has formalized and communicated its policies and procedures to responsible staff, specific internal control activities can be implemented and operationalized.

OIT has promulgated the Security Policies that apply to the Department and its systems, and outline specific business owner IT requirements with which the Department must comply.

What was the purpose of our audit work and what work was performed?

The purpose of our audit work was to determine whether the Department implemented our Fiscal Year 2024 audit recommendations related to MyUI+. As part of our recommendations, we recommended that the Department should improve its IT governance for the MyUI+ system by:

- Formalizing and communicating IT procedures guidance to Department staff and the Department’s IT service provider performing IT general control activities, including a Department-defined periodic review process of OIT’s Security Policies to ensure the

Department's IT policies, procedures, and rules align with the most current version of the Security Policies.

- Implementing the recommendation as noted in the confidential finding.

The Department agreed with these recommendations and planned to implement them by June 2025.

Our audit work consisted of assessing the design and implementation of the Department's IT policies and procedures, through inquiry with Department staff and inspection of supporting documentation.

How were the results of the audit work measured?

We measured the results of our audit work against the following:

- OIT Security Policies that are developed, published, and required to be followed by the Department and its external IT service providers state within the Policy section and the General Responsibilities section, specifically 8.3.1 and 8.3.2 for business owners, that all agencies, including the Department, must implement governance principles, which would include IT policies and procedures, for promoting data quality and integrity for their systems. OIT Security Policies also indicate that the Department, as the business owner for MyUI+, is responsible for following and adhering to all identified business owner requirements.
- OIT Security Policies and IRS Publication 1075, Tax Information Security Guidelines for Federal State and Local Agencies. Department management stated that it aligns with IRS Publication 1075 for its systems even though MyUI+ does not contain Federal Tax Information, which is the focus of Publication 1075's security requirements.
- Federal regulations [2 CFR 200.303] require the Department to establish and maintain effective internal controls, including IT general controls, over federal awards that provide reasonable assurance that the Department is managing its federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal award.
- Green Book, Paragraphs 3.09, Documentation of Internal Control System, and 12.02, Documentation of Responsibilities through Policies, states that management should develop and maintain documentation of its internal control system and document in policies the internal control responsibilities of the organization. Paragraphs 11.06 and 11.07, Design Appropriate Types of Control Activities, state that management should design appropriate types of control activities in the entity's information system, including information system general controls that facilitate the proper operation of the entity's systems.

What problems did the audit work identify?

The Department did not fully implement our prior audit recommendations to improve its IT governance related to MyUI+ during Fiscal Year 2025. Specifically:

- The Department took steps to implement the recommendation by beginning to formalize IT procedures for MyUI+, including those that defined a required periodic review of OIT's Security Policies; however, the Department did not have the formalized procedures in place nor had it communicated the procedures to employees or its IT service provider by the end of Fiscal Year 2025.
- We found that the Department did not fully implement the confidential prior audit recommendation during Fiscal Year 2025, which put the Department at risk for not complying with Publication 1075.

Why did these problems occur?

According to the Department, the review, updating, and communication process of its procedures did not occur by the end of Fiscal Year 2025 due to turnover and contract renegotiations, resulting in partial implementation of the recommendations by fiscal year end.

Why do these problems matter?

The lack of established IT policies and procedures make it difficult for Department management to measure and hold staff accountable for meeting management's expectations, as well as ensuring risks are addressed and overall objectives and missions are fulfilled. Without policies and procedures, staff may not perform processes and controls in a consistent manner. The identified deficiencies increase the risk of system compromise and can affect the confidentiality, integrity, and availability of the MyUI+ system, as well as adversely impact the reliability of data that is processed, stored, and generated by the system. Additionally, if the MyUI+ information security processes and controls are not appropriately implemented and operating effectively, the Department may not be able to ensure compliance with federal requirements, OIT's Security Policies, and Publication 1075.

Federal Agency(ies)	Department of Labor
Federal Award Number(s)	UI39312235A8 24A55UI000045
Federal Award Year(s)	2024 and 2025
Pass Through Entity	None
Assistance Listing Number(s)	17.225, Unemployment Insurance
COVID-19 Funding	Yes
Compliance Requirement(s)	Activities Allowed or Unallowed (A) Allowable Costs/Cost Principles (B) Eligibility (E) Reporting (L)
Classification of Finding	Significant Deficiency
Total Known Questioned Costs	\$0
Known Questioned Costs Related to COVID-19 Funding	\$0
This finding applies to prior audit recommendations 2024-047B and 2024-047D.	

Recommendation 2025-042

The Department of Labor and Employment (Department) should improve its overall IT governance and information security IT general controls, and work with its IT service provider, as applicable, for the MyUI+ information system by:

- A. Prioritizing staffing to complete and communicate the formalized IT procedures, including a required Department-defined periodic review process of the Colorado Information Security Policies, developed and published by the Governor's Office of Information Technology, to Department staff and the Department's IT service provider performing IT general control activities for MyUI+.
- B. Implementing recommendation Part B as noted in the confidential finding.

Response

Department of Labor and Employment

- A. Agree

Implementation Date: April 2026

The Department will complete and communicate formalized IT procedures to staff and IT service providers for IT general control activities for MyUI+ by April 2026.

- B. Agree

Implementation Date: April 2026

The Department will implement Part B of the confidential finding.



Department of Local Affairs

The Department of Local Affairs (Department) is responsible for strengthening local communities by providing strategic training, research, technical assistance, and funding to localities. Please refer to the introduction to the Department of Local Affairs chapter within Section II: Financial Statement Findings for additional information.

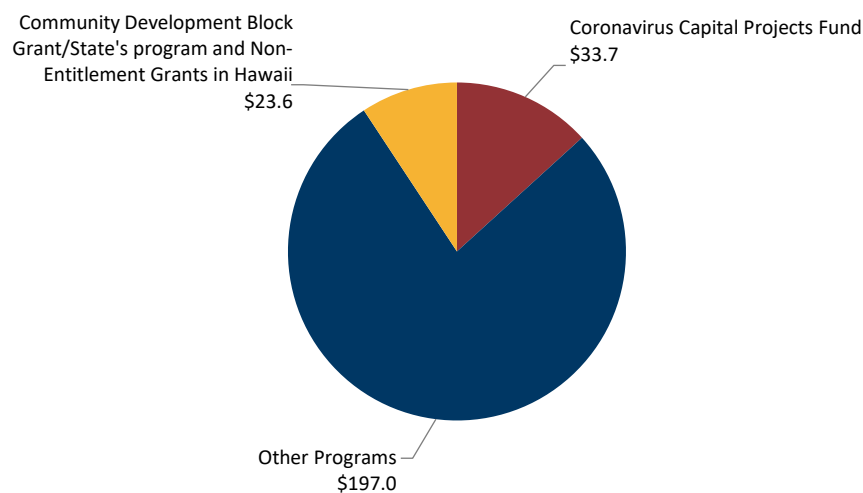
During Fiscal Year 2025, the Department expended approximately \$254.3 million in federal funds. As part of our Fiscal Year 2025 audit, we tested the Department's compliance with federal grant requirements for the following programs:

- Community Development Block Grant/State's program and Non-Entitlement Grants in Hawaii (Community Development Block Grant or CDBG) [ALN 14.228]
- Coronavirus Capital Projects Fund (CCPF) [ALN 21.029]

In Fiscal Year 2025, the Department's total expenditures for these programs were approximately \$57.3 million—\$23.6 million for the Community Development Block Grant and \$33.7 million for the CCPF. The Department is responsible for ensuring that all expenditures for its federal programs are appropriate and that the State complies with the associated federal and state program requirements.

The following chart shows total federal expenditures by federal program for the Department.

**Department of Local Affairs Fiscal Year 2025
Expenditures by Federal Program (in Millions)**



Source: 2025 Statewide Schedule of Expenditures of Federal Awards.

Our Fiscal Year 2025 audit identified issues related to compliance with the Community Development Block Grant and the Coronavirus Capital Projects Fund programs.

Finding 2025-043

Compliance with Reporting for Community Development Block Grant program

The Department administers the federal Community Development Block Grant/State's program and Non-Entitlement Grants in Hawaii (Community Development Block Grant or CDBG) [ALN 14.228] for non-entitlement municipalities and counties to carry out community development activities. The federal government splits the Department's CDBG program into sub-programs related to the CARES Act (CDBG-CV), Disaster Recovery (CDBG-DR), and the Neighborhood Stabilization Program (CDBG-NSP).

The CARES (Coronavirus Aid, Relief, and Economic Security) Act, enacted March 27, 2020, appropriated \$5.0 billion in CDBG-CV funds to be allocated to about 1,250 states, local governments, and insular areas to fund activities to prevent, prepare for, and respond to Coronavirus. CDBG-CV and CDBG grants are a flexible source of funding that can be used to pay costs that are not covered by other sources of assistance, particularly to benefit persons of low and moderate income. The primary objective for CDBG-DR is to provide disaster relief, long-term recovery, restoration of infrastructure and housing, and economic revitalization in the most impacted and distressed areas resulting from a major disaster, declared pursuant to the Robert T. Stafford Disaster Relief and Emergency Assistance Act of 1974. The objectives of the CDBG-NSP are to: (1) stabilize property values, (2) arrest neighborhood decline, (3) assist in preventing neighborhood blight, and (4) stabilize communities across America hardest hit by residential foreclosures and abandonment. These objectives have been achieved through the purchase and redevelopment of foreclosed and abandoned homes and residential properties that allows those properties to turn into useful, safe and sanitary housing. The grants are to be considered CDBG funds.

The Department is required to submit financial information electronically to the federal Housing and Urban Development (HUD) Exchange IT system on an annual basis. The Department is required to submit various reports that include the following:

- Performance reports titled, Performance and Evaluation Financial Summary Reports (PR28), are required to list all of the financial activity related to the CDBG program and CDBG-CV sub-program.
- Quarterly Performance Reports for the CDBG-DR program and CDBG-NSP. The Quarterly Performance Reports include the Department's activities related to the CDBG grant for these sub-programs on a quarterly basis.

The Department is also required to comply with the Federal Funding Accountability and Transparency Act of 2006 (Transparency Act or FFATA) for its CDBG awards. The Transparency Act was created to empower Americans with the ability to hold the government accountable for each spending decision and, as a result, to reduce wasteful spending by the government. The Transparency Act requires the federal government to make certain information on federal awards, including information about amounts passed through to subrecipients, or subawards, given to other governments or nonprofit organizations, available to the public. Federal regulations [2 CFR 200.1] define a subaward as an award provided by a pass-through entity, in this case the Department, to an entity to carry out part of a federal grant award received by the pass-through entity. A subrecipient is defined in federal regulations [2 CFR 200.1] as an entity, usually but not limited to non-federal entities, that receives a subaward from a pass-through entity to carry out part of a federal award; but does not include an individual that is a beneficiary of such award. A subrecipient may also be a recipient of other federal awards directly from a federal awarding agency.

The Department is required to submit FFATA information through the FFATA Subaward Reporting System (formerly FSRS)—the System for Award Management (SAM.gov). Once the Department submits a report to SAM.gov, the public can view information from the report, including the subrecipient's name, subaward identification number, subaward obligation/action date, subaward amount, federal awarding agency and subagency, the Department's name, and the Department's grant award identification number.

In Fiscal Year 2025, the Department made 25 CDBG subawards to 18 subrecipients totaling \$10.2 million that were subject to FFATA reporting.

What was the purpose of our audit work and what work was performed?

The purpose of the audit work was to identify and review the operational effectiveness of the Department's internal controls and compliance over the federal reporting process for the CDBG program, and determine whether the reports were prepared and submitted in accordance with state and federal regulations.

During our audit, we reviewed two PR28 Performance and Evaluation Financial Summary Reports—one for CDBG overall and one for the CDBG-CV sub-program filed by the Department during Fiscal Year 2025—and the related supporting documentation. We also reviewed eight Quarterly Performance Reports—four reports for each of the CDBG-DR and CDBG-NSP sub-programs filed by the Department for Fiscal Year 2025—and the related supporting documentation.

Additionally, we received the Department's sub-awardee report submitted to SAM.gov for FFATA reporting for Fiscal Year 2025 for the CDBG grant and tested 7 of the 25 subawards listed on the report. We used both performance and sub-awardee reports to determine if the financial activity in these reports could be traced to the expenditures recorded within the Colorado Operations Resource Engine (CORE), the State's accounting system, for the CDBG grant program for Fiscal

Year 2025. We also performed testwork to determine if the performance and sub-awardee reports were reviewed and approved internally, submitted in a timely manner, and approved by HUD.

How were the results of the audit work measured?

For the CDBG program, we measured the results of our audit work against the following requirements:

- As noted previously, the Department is required to submit certain financial information electronically to HUD through its HUD Exchange system on an annual basis. HUD requires that the reports be prepared in accordance with Generally Accepted Accounting Principles (GAAP). Per the federal Office of Management and Budget's (OMB) Compliance Supplement, the various reports that the Department must submit include the following:
 - PR28 Performance and Evaluation Financial Summary Reports for the CDBG program and CDBG-CV sub-program. This report is required to list all of the financial activity related to the CDBG program, such as the overall benefit to low- and moderate-income persons, the maximum allowable costs for administration, technical assistance, and overall planning, management and administration, and must be submitted quarterly, 30 days after the reporting period end date.
 - Quarterly Performance Reports for the CDBG-DR program and CDBG-NSP. The Quarterly Performance Reports must cover all expenditures on the cooperative agreement from the start date of the reporting period to the reporting period end date related to the CDBG grant for these sub-programs and must be submitted on a quarterly basis.
- In accordance with federal regulations [2 CFR 170, Appendix A], the Department is required to report subawards of \$30,000 or more to SAM.gov by the end of the month following the month in which the award was made. For example, the Department would have to submit a FFATA report to SAM.gov in May 2025 if it made an award or supplemental award equal to or greater than \$30,000 in April 2025.
- Federal regulations [2 CFR 200.303] state that recipients of federal funds must establish and maintain effective internal controls over their federal awards which provide reasonable assurance that the recipient is managing its federal grants in compliance with federal statutes, regulations, and the award terms and conditions. These internal controls should be in compliance with the Standards for Internal Control in the Federal Government (Green Book), published by the U.S. Government Accountability Office. Green Book states in Paragraphs 3.09 and 3.10 that management is to develop and maintain documentation of its internal control system, establishing the who, what, when, where, and why of internal control execution to personnel.

What problems did the audit work identify?

We identified problems in all of the Department’s reports for CDBG that we tested for Fiscal Year 2025. Specifically:

- We identified issues in both of the two (100 percent) PR28 performance reports we reviewed. Specifically, we could not tie disbursement amounts for the CDBG program and CDBG-CV sub program totaling approximately \$15,000 and \$21.7 million, respectively, contained on the two PR28 performance reports to the Department’s accounting records. Additionally, the Department could not provide evidence that Department staff reviewed and approved the reports internally prior to submission to the federal government.
- We identified issues in 7 of the 8 (88 percent) Quarterly Performance Reports we reviewed. The following table reflects quarterly amounts expended that could not be tied out for each programmatic report:

Quarter	Program	Quarterly Report Funds Expended Amount (A)	Supporting Documentation Funds Expended Amount (B)	Difference Between A and B
Q3 2024	CDBG-DR	\$0	\$50,132.37	\$50,132.37
Q4 2024	CDBG-DR	\$0	\$1,276,120.19	\$1,276,120.19
Q1 2025	CDBG-DR	\$3,159,524.92	\$2,567,365.58	\$592,159.34
Q2 2025	CDBG-DR	\$4,030,281.74	\$1,031,645.40	\$2,998,636.34
Q4 2024	CDBG-NSP	\$0	\$38,526.99	\$38,526.99
Q1 2025	CDBG-NSP	\$0	\$393.08	\$393.08
Q2 2025	CDBG-NSP	\$0	\$46,575.80	\$46,575.80

Source: Auditors analysis of Department’s Quarterly Reports and supporting documentation.

- The Department did not submit 4 of the 7 (57 percent) FFATA reports to SAM.gov within the required time period. We specifically noted that the Department submitted these four subawards to SAM.gov after the close of Fiscal Year 2025 in October 2025, which caused them to be out of compliance by up to 14 months.

Why did these problems occur?

The Department did not have adequate internal controls over its federal reporting processes, such as supervisory review and approval of the PR28 and FFATA reports prior to submission and publication. In addition, the Department failed to maintain adequate records of submissions and accounting support due to a lack of internal monitoring and review processes necessary for tracking report submissions and ensuring reports are submitted timely and are complete. The Department stated that the delay in the submission of the FFATA reports was due to technical difficulties

experienced by the Department when the federal government switched from requiring the use of the previous FSRs system to SAM.gov on March 8, 2025.

Why do these problems matter?

By not providing accurate information to HUD or maintaining support for the Department’s performance reports, it is not meeting federal requirements. Further, the Department may not be addressing CDBG regulatory requirements that are intended to result in an overall benefit to low- and moderate-income persons and an overall benefit to the public. Additionally, inaccurate reporting could result in actual costs exceeding the maximum allowable costs for technical assistance, and overall planning, management and administration.

By failing to report the subawards to SAM.gov in a timely manner, as required under FFATA, the Department is out of compliance with federal reporting requirements and risks federal sanctions. Additionally, by not reporting the relevant information—including subrecipient name, subrecipient Data Universal Numbering System number, amount of subaward, subaward obligation/action date, date of report submission, subaward number, subaward project description, subrecipient names, and compensation of highly compensated officers—the Department is failing to meet the federal intent of transparency for federal program spending. Furthermore, the Department not maintaining documentation of the review and approval of its federal reports can lead to a lack of accountability, making it difficult to verify compliance and potentially resulting in further scrutiny or penalties from federal oversight bodies.

Federal Agency(ies)	Department of Housing and Urban Development
Federal Award Number(s)	B-24-DC-08-0001
Federal Award Year(s)	2025
Pass Through Entity	None
Assistance Listing Number(s)	14.228, Community Development Block Grant/State’s program and Non-Entitlement Grants in Hawaii (COVID-19)
COVID-19 Funding	Yes
Compliance Requirement(s)	Reporting (L)
Classification of Finding	Material Weakness
Total Known Questioned Costs	\$0
Known Questioned Costs Related to COVID-19 Funding	\$0
This finding does not apply to a prior audit recommendation.	

Recommendation 2025-043

The Department of Local Affairs should strengthen its internal controls over federal reporting for its Community Development Block Grant/State's program and Non-Entitlement Grants in Hawaii, including the Federal Funding Accountability and Transparency Act (FFATA) reporting, and ensure that its reporting meets federal requirements by:

- A. Ensuring that FFATA reporting occurs as required for subawards of \$30,000 or more in the System for Award Management, SAM.gov, by the end of the month following the month the subawards are made.
- B. Documenting and implementing internal monitoring policies and procedures, including the performance of reconciliations of reports, to ensure that the required Performance and Evaluation Financial Summary Reports (PR28) and Quarterly Performance Reports are accurate and complete. This should include maintaining documentation of evidence of the review and approval of each report prior to its submission to the federal government.

Response

Department of Local Affairs

- A. Agree

Implementation Date: April 2026

The Department will strengthen its internal controls over federal reporting by implementing policies and procedures that include a monitoring process to ensure that FFATA reporting occurs as required for subawards of \$30,000 or more in SAM.gov by the end of the month following the month the subawards are made.

- B. Agree

Implementation Date: April 2026

The Department will document and implement internal monitoring policies and procedures, including the performance of reconciliations of reports, to ensure that the required PR28 and Quarterly Performance Reports are accurate and complete. This will include maintaining documentation of evidence of the review and approval of each report prior to its submission to the federal government.

Finding 2025-044

Compliance with Activities Allowed or Unallowed and Allowable Costs/Cost Principles for the Coronavirus Capital Projects Fund

The Department administers the federal Coronavirus Capital Projects Fund program (CCPF) [ALN 21.029] for non-entitlement municipalities, counties, and subcontractors to carry out capital development and infrastructure activities related to increasing awareness, education, and monitoring of the Coronavirus emergency by developing broadband infrastructure. Examples of activities related to CCPF include the development of fiber-optic broadband infrastructure and investments in improving broadband infrastructure within a municipality, addressing affordability and access to broadband infrastructure, and the development and improvement of buildings that directly enables work related to the education and monitoring of the Coronavirus emergency.

The Department's accounting section records all financial transactions within CORE and must ensure the accurate reporting of federal award expenditures and reimbursements and maintain adequate supporting documentation related to transactions recorded in CORE. The Department's accounting section is also responsible for providing information through the submission of exhibits to the Office of the State Controller (OSC) to assist in preparation of the State's financial statements, required note disclosures, and the State's Schedule of Expenditures of Federal Awards (SEFA).

For Fiscal Year 2025, the Department reported \$33.7 million in expenditures for CCPF.

What was the purpose of our audit work and what work was performed?

The purpose of the audit work was to review the Department's internal controls over the CCPF payment processes and to determine whether payments were processed and paid in accordance with state regulations and federal "allowable cost" requirements during Fiscal Year 2025.

As part of our audit work, we obtained from the Department the Fiscal Year 2025 expenditures listing for CCPF, comprised of eight transactions. We tested five transactions as part of our testing of the Department's compliance with federal allowable cost requirements for the CCPF program.

We also reviewed the Department's Exhibit K1, Schedule of Federal Assistance, which it submitted to the OSC for Fiscal Year 2025 year-end reporting, and the related supporting documentation, including CORE transaction detail for revenues and expenditures associated with CCPF, to determine whether Department accounting staff prepared the exhibit in accordance with the OSC's Fiscal Procedures Manual (Manual), and to determine whether the Exhibit K1 was accurate and complete.

How were the results of the audit work measured?

We measured the results of our audit work against the following requirements:

- Federal regulations [2 CFR 200.403] require that costs under federal awards must be necessary, reasonable, and allocable; conform to any limitations or exclusions; be consistent with policies and procedures; receive consistent treatment; adhere to GAAP; not be used for cost sharing of other programs; and be adequately documented.
- Federal regulations [2 CFR 200.302] require that recipients must expend and account for the federal award in accordance with State laws and procedures for expending and accounting for the State's funds. All recipients' financial management systems, including records documenting compliance with federal statutes, regulations, and the terms and conditions of the federal award, must be sufficient to permit the preparation of reports required by the terms and conditions; and tracking expenditures to establish that funds have been used in accordance with federal statutes, regulations, and the terms and conditions of the federal award.
- The OSC's Manual contains instructions for the completion of exhibits. Specifically, the Exhibit K1 is used to report federal expenditure information to the OSC for inclusion in the State's SEFA.
- Federal regulations [2 CFR 200.303] state that each recipient of federal funds must establish and maintain effective internal controls over its federal awards, which provide reasonable assurance that the recipient is managing its federal grants in compliance with federal statutes, regulations, and the award terms and conditions. The OSC has adopted the Green Book as the State's standard for internal controls, which all state agencies must follow. Green Book, Paragraphs 3.09 and 3.10, states that management is to develop and maintain documentation of its internal control system, establishing the who, what, when, where, and why of internal control execution to personnel.

What problem did the audit work identify?

Through our audit testwork, we identified an error with 1 of the 5 expenditures (20 percent) tested. Specifically, the Department recorded the expenditure transaction, which totaled \$3,266,662, twice in CORE. Further, because CORE is programmed to automatically record earned federal revenue when a federal expenditure is recorded, the Department also recorded federal revenue in CORE to match the duplicate federal expenditure. As a result, the Department overstated both revenues and expenditures for CCPF by \$3,266,662. In addition, the Department overstated its Fiscal Year 2025 CCPF expenditures on its Exhibit K1 by \$3,266,662. After we notified Department staff of the errors, they provided a corrected Exhibit K1 to the OSC. The Department passed on correcting the overstated expenditures and revenues in CORE because, based on discussions with the auditors, the amount was not material.

Why did this problem occur?

The Department lacked sufficient internal controls during Fiscal Year 2025 over its financial management and federal allowable cost compliance requirements for the CCPF program. Specifically, the Department lacked sufficient training over the calculation of its year-end accrued liabilities. The Department incorrectly calculated and recorded the year-end accrual entry in CORE, and lacked adequate internal review processes, including a supervisory review process, to ensure the program's accrued expenditures—and ultimately amounts reported on the Exhibit K1—were accurate and complete.

Why does this problem matter?

By failing to have strong internal controls over the recording and monitoring of federal expenditures and revenues, the Department cannot ensure that financial records are accurate, complete, and recorded in a timely manner. Internal review and approval processes reduce the risk of material misstatements affecting federal awards. Additionally, insufficient controls over federal program requirements can lead to a lack of accountability, making it difficult to demonstrate compliance and potentially resulting in further scrutiny or penalties from federal oversight bodies. Finally, failing to properly report expenditures of federal funds on its Exhibit K1, if uncorrected, could cause the State's overall SEFA to be inaccurate and out of compliance with federal regulations.

Federal Agency(ies)	Department of the Treasury
Federal Award Number(s)	N/A
Federal Award Year(s)	2025
Pass Through Entity	None
Assistance Listing Number(s)	21.029, Coronavirus Capital Projects Fund (COVID-19)
COVID-19 Funding	Yes
Compliance Requirement(s)	Activities Allowed or Unallowed (A) Allowable Costs/Cost Principles (B)
Classification of Finding	Material Weakness
Total Known Questioned Costs	\$3,266,662
Known Questioned Costs Related to COVID-19 Funding	\$3,266,662
This finding does not apply to a prior audit recommendation.	

Recommendation 2025-044

The Department of Local Affairs should strengthen its internal controls over the financial management of federal Coronavirus Capital Projects Fund grant expenditures by implementing an adequate supervisory review process and training for staff over year-end estimates/accruals to

ensure transactions are accurately recorded in the Colorado Operations Resource Engine (CORE), the State's accounting system; and that the Exhibit K1, Schedule of Federal Assistance, is accurate and complete.

Response

Department of Local Affairs

Agree

Implementation Date: April 2026

The Department of Local Affairs (Department) agrees with the recommendation to strengthen internal controls over the financial management of federal Coronavirus Capital Projects Fund grant expenditures and the accuracy and completeness of the Exhibit K1, Schedule of Federal Assistance. The Department will develop a corrective action plan that includes enhanced procedures for the performance of year-end estimates/accruals. The Department will create and implement staff training for staff that are responsible for preparing and reviewing the estimates/accruals, the Exhibit K1, grant transactions and enhancements.



Department of Public Health and Environment

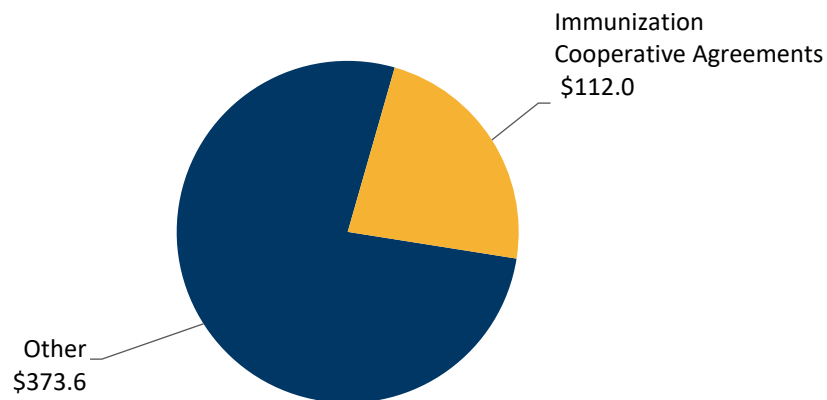
The Department of Public Health and Environment (Department or CDPHE) is solely responsible, according to statute [Section 25-1-101, C.R.S.], for protecting and improving the health of the people of Colorado and protecting the quality of Colorado’s environment. Please refer to the introduction in the Department of Public Health and Environment chapter within Section II: Financial Statement Findings for additional background information.

During Fiscal Year 2025, the Department expended approximately \$485.6 million in federal funds. As part of our Fiscal Year 2025 audit, we tested the Department’s compliance with federal grant requirements for the Immunization Cooperative Agreements program [ALN 93.268].

In Fiscal Year 2025, the Department’s expenditures for this program were \$112.0 million. The Department is responsible for ensuring that all expenditures for its federal programs are appropriate and that the State complies with the associated federal and state program requirements.

The following chart shows total federal expenditures by federal program for the Department.

**Department of Public Health and Environment Fiscal Year 2025
Expenditures by Federal Program(in Millions)**



Source: 2025 Statewide Schedule of Expenditures of Federal Awards.

Our Fiscal Year 2025 audit identified issues related to compliance with the Immunization Cooperative Agreements program.

Finding 2025-045

Compliance with Reporting for Immunization Cooperative Agreements – FFATA Reporting

The Department is required to comply with the Federal Funding Accountability and Transparency Act of 2006 (Transparency Act or FFATA) for its Immunization Cooperative Agreements program [ALN 93.268] (Program). The Transparency Act was created to empower Americans with the ability to hold the government accountable for each spending decision and, as a result, to reduce wasteful spending by the government. The Transparency Act requires the federal government to make certain information on federal awards available to the public, including information about amounts passed through to subrecipients.

The Department is required to report information about subgrants, or subawards, given to other governments or to nonprofit organizations, also referred to as subrecipients. Federal regulation [2 CFR 200.1] defines a subaward as an award provided by a pass-through entity, in this case the Department, to an entity to carry out part of a federal grant award received by the pass-through entity. A subrecipient is defined in federal regulation [2 CFR 200.1] as an entity, usually but not limited to non-Federal entities, that receives a subaward from a pass-through entity to carry out part of a federal award; but does not include an individual that is a beneficiary of such award. A subrecipient may also be a recipient of other Federal awards directly from a federal awarding agency.

The Department is required to submit FFATA information through the federal government's System for Award Management website, SAM.gov. Once the Department submits a report to SAM.gov, the public can view information from the report, including the subrecipient's name, subaward identification number, subaward obligation/action date, subaward amount, federal awarding agency and subagency, the Department's name, and the Department's grant award identification number.

In Fiscal Year 2025, the Department reported \$112.0 million in total Program expenditures. Of this amount, the Department issued \$15.8 million in subawards under the Program. The Department had 70 subrecipients with subawards for which it was required to submit FFATA information through SAM.gov during the fiscal year.

What was the purpose of our audit work and what work was performed?

The purpose of the audit work was to determine whether the Department had adequate internal controls over and complied with FFATA reporting requirements for the Program during Fiscal Year 2025. As part of our audit work, we requested the Department's policies and procedures over FFATA reporting and a list of all subrecipients for the Program during Fiscal Year 2025. We also inquired with Department staff about its internal control processes related to FFATA reporting.

How were the results of the audit work measured?

We measured the results of our audit work against the following requirements:

In accordance with federal regulations [2 CFR 170, Appendix A], the Department is required to report subawards of \$30,000 or more to SAM.gov by the end of the month following the month in which the award was made. For example, the Department would have to submit a FFATA report to SAM.gov in May 2025 if it made an award or supplemental award equal to or greater than \$30,000 in April 2025.

Federal regulations [2 CFR 200.303] require the Department to establish and maintain effective internal controls over federal awards that provide reasonable assurance that the Department is managing its federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal award.

The Department's policies and procedures related to FFATA reporting state that its grants accountant is responsible for performing monthly FFATA reporting.

What problem did the audit work identify?

We determined that the Department did not comply with FFATA reporting requirements for the Program during Fiscal Year 2025. Specifically, the Department did not submit any FFATA reports to SAM.gov for the Program's subawards issued during Fiscal Year 2025 and, as a result, did not report approximately \$15.2 million in subawards for Fiscal Year 2025.

Why did this problem occur?

The Department did not have adequate internal controls over federal reporting requirements in place for the Program during Fiscal Year 2025. Specifically, the Department's existing policies and procedures were not detailed enough to ensure that FFATA reporting was completed in accordance with federal requirements. The procedures in place designated one individual who was responsible for the FFATA reporting process, but did not include procedures to identify when FFATA reporting was required for subawards or to ensure that appropriate reporting was completed when required. Additionally, the Department's procedures did not include any secondary review process over FFATA reporting or a process to ensure that FFATA reporting had been completed as required.

Why does this problem matter?

By failing to properly report FFATA subawards through SAM.gov, the Department is out of compliance with federal reporting requirements, risks federal sanctions, and does not meet the federal intent of transparency for federal program spending.

Federal Agency(ies)	Department of Health and Human Services
Federal Award Number(s)	NH23IP922600
Federal Award Year(s)	2025
Pass Through Entity	None
Assistance Listing Number(s)	93.268, Immunization Cooperative Agreements
COVID-19 Funding	No
Compliance Requirement(s)	Reporting (L)
Classification of Finding	Material Weakness
Total Known Questioned Costs	\$0
Known Questioned Costs Related to COVID-19 Funding	\$0
This finding does not apply to a prior audit recommendation.	

Recommendation 2025-045

The Department of Public Health and Environment should strengthen its internal controls over, and ensure it complies with, the Federal Funding Accountability and Transparency Act of 2006 (FFATA) reporting requirements for its Immunization Cooperative Agreements program. This should include updating its existing policies and procedures to include a monthly review of all subawards in order to identify those required to be reported each month and a secondary review process of the FFATA reports and submissions to ensure that FFATA reporting has been completed as required.

Response

Department of Public Health and Environment

Agree

Implementation Date: July 2026

CDPHE fiscal procedures have been updated to reflect changes to the reporting process, specifically noting the recent federal website change and adding the requirement of a secondary level of review. By July 31, 2026, all outstanding FFATA reports will be filed with the federal government and the monthly review process in the updated fiscal procedures will be implemented.

Department of Public Safety

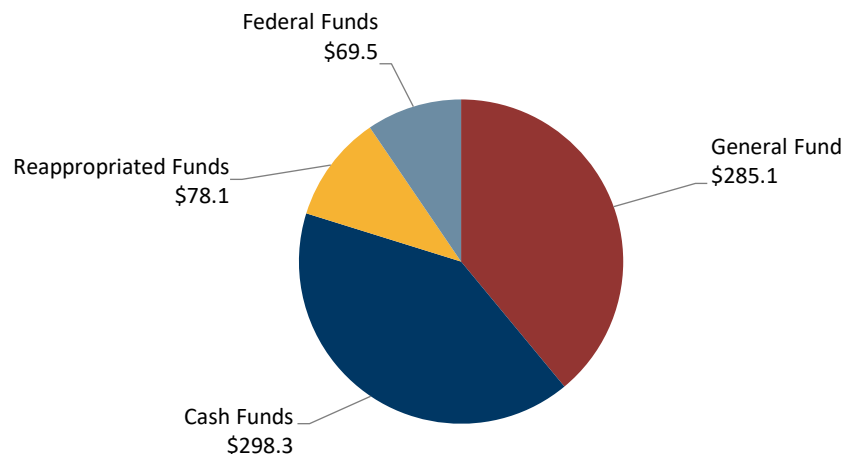
The Department of Public Safety (Department) is responsible for providing a safe environment for the citizens of Colorado. The Department operates according to statute [Section 24-1-128.6, C.R.S.] and includes an Executive Director's Office and the following five divisions:

- Colorado State Patrol
- Division of Fire Prevention and Control
- Division of Criminal Justice
- Colorado Bureau of Investigation
- Division of Homeland Security and Emergency Management

For Fiscal Year 2025, the Department was appropriated approximately \$731.0 million and 2,374 full-time equivalent (FTE) staff.

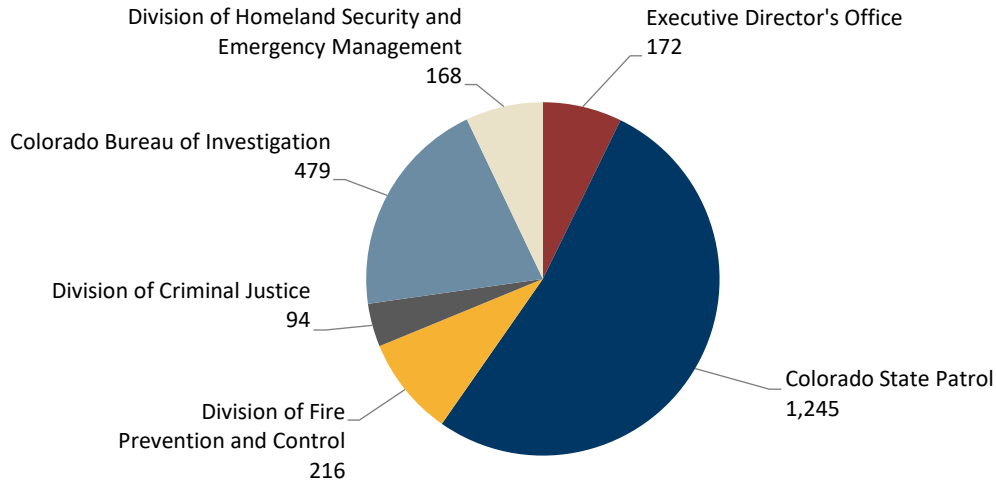
The following charts show the appropriations by funding source and FTE staff by major areas, respectively, within the Department for Fiscal Year 2025.

**Department of Public Safety Fiscal Year 2025
Appropriations by Funding Source (in Millions)**



Source: Joint Budget Committee Fiscal Year 2025-26 Appropriations Report.

Department of Public Safety Fiscal Year 2025 Full-Time Equivalent Staff by Major Areas



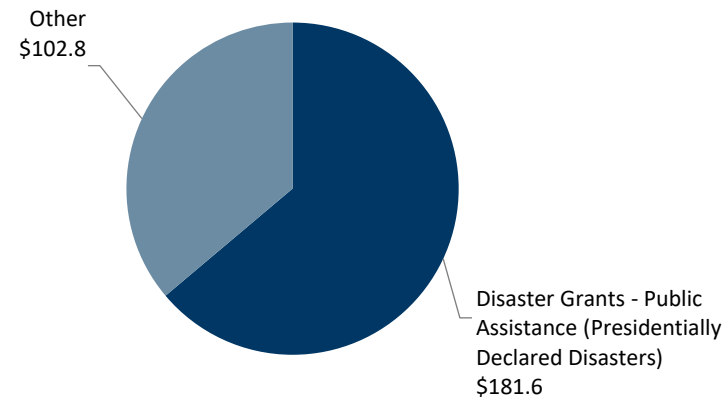
Source: Source: Joint Budget Committee's Data Repository.

During Fiscal Year 2025, the Department expended approximately \$284.4 million in federal funds. As part of our Fiscal Year 2025 audit, we tested the Department's compliance with, and internal controls over, federal grant requirements for the Disaster Grants – Public Assistance (Presidentially Declared Disasters) program (Disaster Grants) [ALN 97.036].

In Fiscal Year 2025, the Department's expenditures for this program were approximately \$181.6 million. The Department is responsible for ensuring that all expenditures for its federal programs are appropriate and that the State complies with the associated federal and state program requirements.

The following chart shows the Department's total federal expenditures by federal program during Fiscal Year 2025.

**Department of Public Safety Fiscal Year 2025
Expenditures by Federal Program (in Millions)**



Source: 2025 Statewide Schedule of Expenditures of Federal Awards.

Fiscal Year 2025 Audit Findings

The following table provides a summary of current audit findings made to the Department.

Agency	Material Weakness (Most Serious)		Significant Deficiency (Moderately Serious)		Other	Total
	Financial Reporting	Federal Program Compliance	Financial Reporting	Federal Program Compliance		
Department of Public Safety	-	1	-	-	-	1

Our Fiscal Year 2025 audit identified issues related to the Department’s administration of the Disaster Grants program.

Finding 2025-046
Compliance with Subrecipient Monitoring for Disaster Grants

The Federal Emergency Management Agency (FEMA) Disaster Grants program [ALN 97.036] provides supplemental assistance to recipients to assist communities with responding to and recovering from major disasters or emergencies. The program also provides funding for hazard mitigation measures to help communities implement hazard mitigation projects that can protect them from future disasters. The Disaster Grants program is based on a partnership between FEMA, the recipient (in this case, the Department), and, as applicable, the subrecipient (local governments). FEMA is responsible for managing the Disaster Grants program, approving grants, and providing technical assistance to the state, local, tribal, and territorial governments. The Department, as a recipient of Disaster Grants program funds, is responsible for providing technical advice and assistance to eligible subrecipients, providing support for damage survey activities, ensuring that all

potential applicants are aware of funding assistance available, and submitting documents necessary for grant awards.

A subrecipient is defined in federal regulations [2 CFR 200.1] as an entity, usually but not limited to non-federal entities, that receives a subaward from a pass-through entity to carry out part of a federal award; but does not include an individual that is a beneficiary of such award. A subrecipient may also be a recipient of other federal awards directly from a federal awarding agency. Federal regulations [2 CFR 200.1] define a subaward as an award provided by a pass-through entity (such as the Department) to an entity (subrecipient) to carry out part of a federal grant award received by the pass-through entity. Specifically for this program, the subrecipient is expected to request assistance, as needed; identify the damaged facilities; provide information to support its funding requests; maintain accurate documentation; and perform other work, as necessary.

As part of its subrecipient monitoring process, the Department should complete an annual risk assessment to determine the extent of its subrecipient monitoring activities. The risk assessment should include considerations of financial risk factors, such as financial implications of operational and compliance failures; operational risk factors, such as risks resulting from inadequate internal controls; and compliance risks, such as violations with laws, regulations, and internal policies. In addition, the Department should be using monitoring tools to track the status of whether the subrecipient underwent a Single Audit, if applicable, and whether that audit has been reviewed by Department staff and any resulting management decisions issued by those staff to the subrecipient, if applicable, that address the Department's assessment and planned actions to address any findings or issues identified in the audit

During Fiscal Year 2025, the Department passed approximately \$76.0 million to 66 subrecipients for responses to various disasters covered by the Department's Disaster Grants program. In addition, the Department reported that it approved no new subawards during Fiscal Year 2025. All funds passed through to subrecipients by the Department were related to reimbursements for prior period expenses. In total, the Department reported that it had passed through Disaster Grant funding to another 68 subrecipients in prior years who did not receive funding passed through from the Department during Fiscal Year 2025; many of these subrecipients had multiple open projects that had been completed in prior years but were awaiting final approval and close-out from FEMA.

What was the purpose of our audit work and what work was performed?

The purpose of the audit work was to determine whether the Department had adequate internal controls in place over, and complied with, subrecipient monitoring requirements over the Disaster Grants program during Fiscal Year 2025. Another purpose of the audit work was to determine whether the Department implemented our Fiscal Year 2024 audit recommendation to review all subrecipients' federally-required Single Audit reports, as required. The Department agreed with the recommendation and planned to implement it by June 2025.

As part of our audit work, we performed testwork to determine whether the Department obtained its subrecipients' Single Audit reports and issued a management decision, if applicable. We also determined whether the Department performed risk assessments on the subrecipients as required by federal regulations. Finally, we performed this testing over a random sample of 9 of 68 subrecipients that received pass-through funding in the current year.

How were the results of the audit work measured?

We measured the results of our audit work against the following requirements:

- Federal regulations [2 CFR 200.332] require the Department to evaluate each subrecipient's risk of noncompliance with federal statutes, regulations, and the terms and conditions of the subaward for purposes of determining the appropriate level of subrecipient monitoring based on the Department's assessment of risk posed by the subrecipients. Additionally, it requires the Department to verify that every subrecipient is audited as required by 2 CFR 200, Subpart F, Audit Requirements, which sets forth the federal regulations around Single Audit threshold requirements for subrecipients. It also covers the federal regulations to consider whether the results of the subrecipient's audits indicates conditions that necessitate adjustment to the pass-through entity's—in this case, the Department's—own records. Further, federal regulations [2 CFR 200.521] require the Department to issue a management decision, which is defined as the Department's written determination of the adequacy of the subrecipient's proposed corrective action to address any findings in the subrecipient's Single Audit reports within 6 months of the federal audit clearinghouse's acceptance of the audit report.
- The Department's Division of Homeland Security and Emergency Management's (DHSEM) Subrecipient Monitoring policy states that it "...will perform an annual evaluation of Subrecipient's risks prior to the start of each State fiscal year, analyzing active awards and assessing Subrecipients for the upcoming year to determine the financial status of each Subrecipient and which subrecipients will receive on-site monitoring which may include desk reviews." The policy further goes on to indicate that each subrecipient will receive an overall risk score that is used to determine which subrecipients will undergo monitoring review during the fiscal year based on the quantitative and qualitative data used for the assessment inputs.
- The DHSEM Subrecipient Monitoring policy also states that "DHSEM will perform reviews of single audit results for Subrecipients who have expended Federal grant funds in excess of \$750,000 of which some portion is passed through DHSEM."
- Federal regulations [2 CFR 200.329] stipulate that the non-federal award recipient—in this case the Department—is responsible for oversight of the operations of its federal award-supported activities. The regulations further state that the "non-federal entity" must monitor its activities under federal awards to assure that compliance with applicable federal requirements and performance expectations is being achieved.

What problems did the audit work identify?

Based on our audit work, we determined that the Department did not fully implement our prior audit recommendation by its planned implementation date of June 30, 2025, and did not complete required subrecipient monitoring activities for its Disaster Grants program. Specifically, we found that the Department did update the risk assessment policies for the 2025 risk assessment and fully assessed risks for subrecipients for Fiscal Year 2025. However, there was one subrecipient that had not yet issued a finalized audit report and, therefore, the Department's subrecipient monitoring process was pending completion.

Why did these problems occur?

Although the Department designated staff to obtain and review Single Audit reports for all of its subrecipients, Department staff stated that they were not able to complete their reviews of previously unreviewed Single Audit reports during Fiscal Year 2025, as letters were still being processed for execution and distribution under the updated policies. The Department also subsequently stated that some of these reviews were incomplete due to the subrecipients not yet finalizing their Single Audits with their auditors.

Why do these problems matter?

By failing to complete all of its reviews of subrecipients' Single Audit reports, the Department is out of compliance with both federal requirements and with its policy to complete monitoring reviews for each subrecipient. This could result in the Department not timely identifying enforcement actions that may be needed against noncompliant subrecipients and then making revisions, as applicable, to its monitoring risk assessment for the subrecipient.

Federal Agency(ies)	Department of Homeland Security
Federal Award Number(s)	FEMA-4145-DR FEMA-4229-DR-CO FEMA-4498-DR FEMA-4581-DR FEMA-4634-DR FEMA-4781-DR
Federal Award Year(s)	2013, 2015, 2020, 2021, and 2023
Pass Through Entity	None
Assistance Listing Number(s)	97.036, Disaster Grants – Public Assistance (Presidentially Declared Disasters)
COVID-19 Funding	No
Compliance Requirement(s)	Subrecipient Monitoring (M)
Classification of Finding	Material Weakness
Total Known Questioned Costs	\$0
Known Questioned Costs Related to COVID-19 Funding	\$0
This finding applies to prior audit recommendation 2024-054B.	

Recommendation 2025-046

The Department of Public Safety (Department) should continue to implement its subrecipient monitoring policy and ensure the Department is in compliance with federal regulations to review all subrecipients' Single Audit reports in a timely manner. This should also include the Department completing its reviews of the subrecipients' prior year's Single Audit reports and issuing the management decision letters for those reports.

Response

Department of Public Safety

Agree

Implementation Date: June 2026

The Department will continue to follow the current Policy and Procedure related to the Single Audit reviews and has allocated an individual to review the Single Audits. This includes issuing a management decision letter if required, in accordance with the timeline established in federal guidance.



Department of Transportation

The Department of Transportation (Department) is responsible for operating and maintaining Colorado's state highway system, including bridges, as well as aviation, rail, and multimodal transportation under the policy direction of the 11-member Transportation Commission. The Department's responsibilities include managing highway construction projects, implementing the State's Highway Safety Plan, repairing and maintaining roads, providing technical support to local airports regarding aviation safety, and administering the reimbursement of aviation fuel tax revenues and discretionary grants to airports. Please refer to the introduction to the Department of Transportation chapter within Section II: Financial Statement Findings for additional background information.

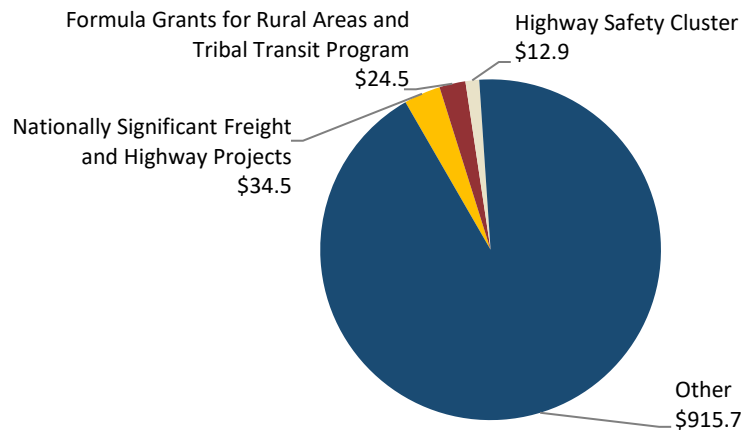
During Fiscal Year 2025, the Department expended approximately \$987.6 million in federal funds. As part of our Fiscal Year 2025 audit, we tested the Department's compliance with federal grant requirements for the following three programs:

- Formula Grants for Rural Areas and Tribal Transit Program [ALN 20.509]
- Highway Safety Cluster [ALNs 20.600, 20.616]
- Nationally Significant Freight and Highway Projects [ALN 20.934]

In Fiscal Year 2025, the Department's expenditures for these programs were approximately \$71.9 million. The Department is responsible for ensuring that all expenditures for its federal programs are appropriate and that the State complies with the associated federal and state program requirements.

The following chart shows total federal expenditures by federal program for the Department.

Department of Transportation Fiscal Year 2025 Expenditures by Federal Program (in Millions)



Source: 2025 Statewide Schedule of Expenditures of Federal Awards.

Our Fiscal Year 2025 audit identified issues related the Department's administration of the Highway Safety Cluster Program.

Finding 2025-047

Compliance with Reporting for the Highway Safety Cluster

The Department is required to comply with the Federal Funding Accountability and Transparency Act of 2006 (Transparency Act or FFATA) for its Highway Safety Cluster programs, specifically the State and Community Highway Safety [ALN 20.600] and National Priority Safety Programs [ALN 20.616] (Programs). The Transparency Act was created to empower Americans with the ability to hold the government accountable for each spending decision and, as a result, to reduce wasteful spending by the government. The Transparency Act requires the federal government to make certain information on federal awards available to the public, including information about amounts passed through to subrecipients.

The Department is required to report information about subgrants, or subawards, given to other governments or to nonprofit organizations (also referred to as subrecipients). Federal regulation [2 CFR 200.1] defines a subaward as an award provided by a pass-through entity, in this case the Department, to an entity to carry out part of a federal grant award received by the pass-through entity. A subrecipient is defined in federal regulation [2 CFR 200.1] as an entity, usually but not limited to non-federal entities, that receives a subaward from a pass-through entity to carry out part of a federal award; but does not include an individual that is a beneficiary of such award. A subrecipient may also be a recipient of other federal awards directly from a federal awarding agency.

The Department is required to file FFATA reports through the System for Award Management website, SAM.gov. Once the Department submits a report to SAM.gov, the public can view certain information from the report, including the subrecipient's name, subaward identification number, subaward obligation/action date, subaward amount, federal awarding agency and subagency, the Department's name, and the Department's grant award identification number.

In Fiscal Year 2025, the Department reported approximately \$12.9 million in total for the Programs' expenditures. Of this amount, the Department issued about \$6.8 million in subawards under the Programs. The Department had 70 subrecipients with subawards it was required to submit FFATA information for through SAM.gov during the fiscal year.

What was the purpose of our audit work and what work was performed?

The purpose of our audit work was to determine whether the Department had adequate internal controls over and complied with FFATA reporting requirements for the Highway Safety Cluster Programs during Fiscal Year 2025. Another purpose of our audit work was to determine whether the Department implemented our Fiscal Year 2024 audit recommendations to strengthen its internal controls over and to ensure it complies with FFATA reporting requirements for the Highway Safety Cluster Programs. The Department agreed with these recommendations and planned to implement them by June 2025.

As part of our audit work, we selected 24 Fiscal Year 2025 subrecipient expenditure transactions out of a total of 70 subrecipient transactions for which FFATA reporting was required for these Programs. We obtained copies of the FFATA reports that the Department uploaded to SAM.gov and obtained subaward agreements and purchase orders for each sample. We compared the Department's subaward information to the information the Department submitted to SAM.gov to determine whether the Department reported accurate information. In addition, we performed testwork to determine whether the Department submitted the FFATA reports within the month following the month it made the subaward, as required by federal regulations. We also tested the Department's progress in implementing our prior audit recommendations by reviewing their updated policies and procedures.

How were the results of the audit work measured?

We measured the results of our audit work against the following:

- Federal regulations [2 CFR 170] require direct recipients of federal grants to report subawards of \$30,000 or more to SAM.gov by the end of the month following the month in which the award was made. For example, the Department would have to submit a FFATA report to SAM.gov in May 2025 if an award or supplemental award equal to or greater than \$30,000 was made in April 2025.

- Federal regulations [2 CFR 200.303] require the non-federal entity—in this instance the Department—to establish and maintain effective internal controls over the federal award that provides reasonable assurance that the non-federal entity is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award.
- Federal regulation [2 CFR 200.332 (a)(1)] states that the Department’s subawards must clearly identify certain information, including but not limited to, the unique entity identifier, the Assistance Listing Number, the federal award date, and the federal award identification number.

What problem did the audit work identify?

Based on our audit work, we determined that the Department did not fully comply with FFATA reporting requirements for the Programs during Fiscal Year 2025 and did not fully implement our prior audit recommendations. Of the 24 subaward reports selected for testing, we identified issues on 5 subaward reports (21 percent). Specifically, we identified the following issues:

- The Department was unable to provide documentation demonstrating that two subaward FFATA reports related to Fiscal Year 2024 awards had been submitted in SAM.gov. These submissions could not be located in SAM.gov. The amount of the subawards not submitted was \$375,553. We further noted that these two reports had still not been submitted during Fiscal Year 2025.
- For three subawards totaling \$771,258, the Department did not maintain adequate documentation to support the amounts reported in SAM.gov. Specifically, the Department reported amounts of \$537,573 for the three subawards, which did not agree to the Department’s subaward records, and represented a difference of \$233,684. In addition, the Department did not meet the required FFATA reporting timelines for these subawards. Specifically, one subaward was reported 271 days late and two were reported 301 days late.

Why did this problem occur?

The Department did not have adequate internal controls in place related to FFATA reporting for the Highway Safety Cluster during Fiscal Year 2025 that ensured that reporting occurred as required for subawards of \$30,000 or more in SAM.gov by the end of the month following the month the subawards are made. The Department implemented policies and procedures related to FFATA reporting during the fiscal year; however, Department staff indicated that staff were still being trained on these new procedures. In addition, the Department did not have procedures in place to ensure that, when an unsubmitted FFATA report is identified, the report is subsequently filed in SAM.gov, even if the submission is late.

Why does this problem matter?

By failing to properly report FFATA subawards through SAM.gov, the Department is out of compliance with federal reporting requirements, risks federal sanctions, and does not meet the federal intent of transparency for federal program spending.

Federal Agency(ies)	Department of Transportation
Federal Award Number(s)	69A37524300004020COO (24NHTSA402) 69A37523300004020COO (23NHTSA402)
Federal Award Year(s)	2024
Pass Through Entity	None
Assistance Listing Number(s)	20.600, State and Community Highway Safety 20.616, National Priority Safety Programs
COVID-19 Funding	No
Compliance Requirement(s)	Reporting (L)
Classification of Finding	Material Weakness
Total Known Questioned Costs	\$0
Known Questioned Costs Related to COVID-19 Funding	\$0
This finding applies to prior audit recommendations 2024-056A, 2024-056B, and 2024-056C.	

Recommendation 2025-047

The Department of Transportation (Department) should strengthen its internal controls over and ensure it complies with Federal Funding Accountability and Transparency Act (FFATA) reporting requirements for the Highway Safety Cluster by:

- A. Ensuring that FFATA reporting occurs as required for subawards of \$30,000 or more by the end of the month following the month the subawards are made and, if an unsubmitted FFATA report is identified, subsequently filing the report as soon as possible through SAM.gov, even if the submission is late.
- B. Providing training to Department staff to follow FFATA reporting policies and procedures.
- C. Ensuring Department staff follow the Department's FFATA policies and procedures to ensure that FFATA reports are accurate and complete.

Response

Department of Transportation

A. Agree

Implementation Date: June 2026

The Department agrees with the recommendation. The Department will review, assess, and, where necessary, update existing procedures for FFATA reporting relating to the requirement that state subawards for \$30,000+ be submitted within 30 days of committed budget. This will include ensuring that the confirmation date is documented. This process will be a coordinated effort between the Office Transportation Safety (OTS) and the Center for Accounting. This will include updating our reconciliation process to include additional data, reviewing and updating reconciliation and review procedures as needed, and reconciling Grants awarded in prior fiscal years that are still active and ensuring they have been appropriately reported. The findings related to this recommendation are in part the result of a federal reporting system limitation, and a federal system conversion. The legacy reporting system, FSRS, had a system limitation, which prevented the full amount of the award being reported in the case of three awards. Additionally, this conversion resulted in some data conversion issues impacting one additional award

B. Agree

Implementation Date: June 2026

The Department agrees with this finding and will provide any training needed to staff members to ensure that all components of the FFATA are completed accurately, timely and with proper reviews. This training will include leadership reviewing NHTSA/Federal guidelines and SAM.Gov training on FFATA reporting and requirements, documenting controls and ensuring the approvers have access to all supporting schedules, forms and systems and that they understand the subawards, and process for late submissions if needed.

C. Agree

Implementation Date: June 2026

The Department agrees with the finding and will ensure that staff follow all internal policies and procedures to maintain accurate and complete FFATA reporting. To achieve this, staff will review existing procedures and make any necessary updates regarding report compilation. Additionally, we will review control points to ensure they are consistently followed and approved by the team supervisor or team manager.

Finding 2025-048

Compliance with Period of Performance for the Highway Safety Cluster

The objective of the federal National Highway Traffic Safety Administration's Highway Traffic Safety Grant Programs (Highway Safety Cluster) is to provide a coordinated national highway safety program to reduce traffic crashes, deaths, injuries, and property damage. Non-federal entities apply for federal Highway Safety Cluster funds to add or improve safety features on highways and roads around the country.

A condition of receiving these federal dollars is that the recipient must comply with various rules on how and when the money can be spent. The recipient must also establish and maintain effective internal controls to ensure compliance with federal statutes, regulations, and the terms and conditions of the federal award. One of these requirements is that the Department must spend the funds within the period of performance identified in the grant award. For Fiscal Year 2025, the periods of performance for the Department's grant awards for this program were each 4-year periods, as follows: October 1, 2022 through September 30, 2026; October 1, 2023 through September 30, 2027; and October 1, 2024 through September 30, 2028; depending on the year of grant funding. The Department requires a minimum of two staff that are a different reviewer and approver for all costs charged to the grant. Expenditures charged to the grant are reviewed and entered into the Department's enterprise resource planning system, Systems, Applications, and Products in Data Processing (SAP), by grant coordinators, and then reviewed and approved by the Department's headquarters business office staff. Grant coordinators that provide a first-level review of the grant expenditures entered into SAP and the Department's headquarters business office staff should all be knowledgeable in allowable costs and period of performance requirements for the Highway Safety Cluster.

What was the purpose of our audit work and what work was performed?

The purpose of our audit work was to determine whether: the Department had adequate internal controls over federal period of performance requirements for the Highway Safety Cluster; the Department recorded Highway Safety Cluster expenditures during the approved period of performance for the Highway Safety Cluster during Fiscal Year 2025; and costs were allowable under the grant.

As part of our audit work, we selected all seven expenditure transactions charged to the Highway Safety Cluster grant during the first 30 calendar days of the period of performance for the four grant awards in place during Fiscal Year 2025. For example, for the Fiscal Year 2025 grant awards, the beginning date of the period of performance was October 1, 2024, so we reviewed expenditures charged to the grant from October 1 through October 30, 2024. We reviewed the Department's

supporting documentation to support the date each expense was incurred and evidence of internal controls related to approval of the expense.

Another purpose of our audit work was to determine whether the Department implemented our Fiscal Year 2024 audit recommendations to:

- Enforce its existing policies and procedures that require that grant expenditures be allowable, and that two individuals review the related supporting documentation for compliance with grant requirements. This should include monitoring to ensure that Department personnel performing the reviews review the related supporting documentation for incurred dates in order to verify that expenditures comply with the applicable award period of performance; adjustments should be made for any expenditures charged to an award outside the proper period of performance.
- Provide additional training to Department personnel on period of performance compliance requirements.

The Department agreed with these recommendations and planned to implement them by June 2025.

How were the results of the audit work measured?

We measured the results of our audit work against the following requirements:

- Federal regulations [2 CFR 200.308, 200.309, and 200.403(h)] state that a non-federal entity may charge only allowable costs incurred during the approved budget period of a federal award's period of performance and any costs incurred before the federal awarding agency or pass-through entity made the federal award that were authorized by the federal awarding agency or pass-through entity. A period of performance may contain one or more budget periods. A budget period represents the specific time frame approved by the federal awarding agency for using grant funds.
- The Department's internal control procedures over federal expenditure approval and processing require that all federal grant expenditures must have adequate supporting documentation, such as an invoice, purchase order, or reimbursement request, included with the transaction and the supporting documentation must be reviewed for allowability under the applicable federal grant program by two individuals.

What problems did the audit work identify?

Based on our audit work, we determined that the Department did not fully comply with the period of performance requirements for the Highway Safety Cluster during Fiscal Year 2025 and did not fully implement our prior audit recommendations. Based on our audit testwork, 2 of the 7 transactions selected for testing (29 percent) had expenses recorded to the grant that were incurred outside the period of performance; each expense was incurred one day prior to the start of the period of performance. We further verified with the Department that the expenditures were not

specifically authorized by the federal awarding agency to be charged to the grant. These errors resulted in questioned costs totaling \$347.

Why did these problems occur?

This problem occurred because the Department's internal controls were not operating effectively to ensure that expenditures charged to the Highway Safety Cluster were incurred within the award's period of performance. Specifically, the Department's reviewers of the transactions for which the problems occurred did not ensure the transactions were fully within the period of performance. Both transactions related to employee reimbursements of travel expenses for the period September 30, 2024 through October 4, 2024. The Department's reviewers did not identify that the expenses for September 30, 2024 should have been charged to a different grant award, and the Department did not split the invoice into two transactions to allocate the expenses to the appropriate grant award based on the period of performance of those grant awards. Department personnel did not appear to be sufficiently trained on the Highway Safety Cluster's period of performance compliance requirements.

Why do these problems matter?

By failing to properly record expenditures to the Highway Safety Cluster within the grant award's period of performance, the Department risks its costs being deemed unallowable by the federal awarding agency.

Federal Agency(ies)	Department of Transportation
Federal Award Number(s)	2025NHTSA402*
Federal Award Year(s)	2025
Pass Through Entity	None
Assistance Listing Number(s)	20.600*, State and Community Highway Safety 20.616*, National Priority Safety Programs
COVID-19 Funding	No
Compliance Requirement(s)	Period of Performance (H)
Classification of Finding	Significant Deficiency
Total Known Questioned Costs	\$347
Known Questioned Costs Related to COVID-19 Funding	\$0
This finding applies to prior audit recommendations 2024-055A and 2024-055B. *Items associated with known questioned costs.	

Recommendation 2025-048

The Department of Transportation (Department) should ensure that it complies with federal Highway Safety Cluster grant period of performance requirements by:

- A. Enforcing its existing policies and procedures that require that grant expenditures be allowable, and that two individuals review the related supporting documentation for compliance with grant requirements. This should include ensuring that Department personnel performing the reviews review the related supporting documentation for incurred dates in order to verify that expenditures comply with the applicable award period of performance and making adjustments for any expenditures charged to an award outside the proper period of performance.
- B. Providing training to Department personnel to ensure that staff understand and can apply the period of performance requirements.

Response

Department of Transportation

- A. Agree

Implementation Date: April 2026

The Department agrees with the recommendation. The Center for Accounting (CFA) and the Office of Transportation Safety (OTS) have coordinated to implement updated reviews and controls. This implementation involves reviewing current processes to ensure supporting documentation is vetted and grant compliance is verified prior to payment. It also includes assessing the need for increased monitoring to ensure initial program reviews are complete and accurate. This remediation effort was finalized on June 30, 2025, following the September 2024 transaction in question. Additionally, the Department plans to review the remediation plan with all relevant staff again this season. This will ensure that all supporting documentation is thoroughly vetted and that expenditures comply with the applicable award period of performance

- B. Agree

Implementation Date: April 2026

The Colorado Department of Transportation (CDOT) agrees with the recommendation. The Center for Accounting (CFA) and the Office of Transportation Safety (OTS) have coordinated on its implementation.

The Department has assessed and updated training for staff responsible for reviewing and approving invoices for Highway Safety Cluster grants, with a specific focus on the period of performance. This training plan will be revisited and reviewed with all staff involved by April 2026.

Department of Transportation

Current Year Renumbered Finding and Recommendation from a Prior Audit

The following finding and recommendation relating to an internal control deficiency classified as a **Significant Deficiency** was communicated to the Department of Transportation (Department) in the previous year and has not been remediated as of June 30, 2025 because the original implementation date provided by the Department was in a subsequent fiscal year. This complete finding and recommendation can be found within the original report and the complete recommendation can be found within Section IV: Disposition of Prior Audit Recommendations of this report.

Compliance with Subrecipient Monitoring for the Formula Grants for Rural Areas and Tribal Transit Program, Highway Safety Cluster, and SLFRF	
Current Rec. Number	2025-049
Prior Rec. Number(s)	2024-058
Classification	Significant Deficiency
Implementation Date(s)	June 2026
Federal Agency(ies)	Department of Transportation
Federal Award Number(s)	23-11-4043 23-11-5043 23-11-T043 69A37523300004020CO0 (23NHTSA402) 69A3752330000405BCOL (23NHTSA405B) 69A37524300004020CO0 (24NHTSA402) 69A37525300004020CO0 (25NHTSA402) SLFRFP0126
Federal Award Year(s)	2021, 2022, 2023, 2024, and 2025
Pass Through Entity	None
Assistance Listing Number(s)	20.509, Formula Grants for Rural Areas and Tribal Transit Program (COVID-19) 20.600, State and Community Highway Safety 20.616, National Priority Safety Programs 21.027, Coronavirus State and Local Fiscal Recovery Funds (COVID-19)
COVID-19 Funding	Yes
Compliance Requirement(s)	Subrecipient Monitoring (M)
Total Known Questioned Costs	\$0
Known Questioned Costs Related to COVID-19 Funding	\$0



IV.

Prior Recommendations



Disposition of Prior Audit Recommendations

The following financial and single audit recommendations are summarized from the Statewide Financial and Single Audit for Fiscal Years 2020 through 2024 and include only the recommendations not fully implemented as of our Fiscal Year 2024 Statewide Audit. The disposition is the implementation status as of June 30, 2025.

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 and is not shown; if the disposition references a current audit recommendation, the classification will be included with the current audit finding. All findings classified as significant deficiencies or material weaknesses with a disposition of “deferred” will also be listed in Section II: Financial Statement Findings or Section III: Federal Awards Findings, as applicable, following each department’s current findings, if any, and will include a new recommendation number for Fiscal Year 2025.

Department of Corrections

Recommendation 2024-001

Status	Recommendation Text
Implemented	The Department of Corrections should strengthen its internal controls over its preparation of its Exhibit K1, Schedule of Federal Assistance, by ensuring that staff perform adequate supervisory reviews over its Exhibit K1 and Department personnel are adequately trained to ensure the Exhibit K1 is accurate, complete, and in accordance with the Office of the State Controller’s (OSC) instructions, including guidance provided in the OSC’s Alerts, prior to submitting the Exhibit K1 to the OSC.

Department of Early Childhood

Recommendation 2024-030 and 2023-050

Status	Recommendation Text
Implemented	The Department of Early Childhood (Department) should strengthen its internal controls over, and ensure it complies with, requirements for the federal Child Care and Development Fund Cluster grant by monitoring the county departments of human/social services to ensure they are performing supervisory and/or secondary reviews over case files after eligibility is determined in order to ensure eligibility is appropriately determined and that parent fees are accurate, and to address the issues identified in the audit.

Department of Education

Recommendation 2023-051

Status	Recommendation Text
	The Department of Education should strengthen its internal controls over and ensure it complies with requirements under the Federal Funding Accountability and Transparency Act reporting for the COVID-19 Education Stabilization Fund by:
A. Implemented	Continuing to develop and implement reconciliation procedures to identify subawards that need to be reported each month.
B. Implemented	Developing procedures for documenting submission attempts that were unsuccessful and documenting any and all resubmission attempts until final acceptance is achieved.
	Status Note: Implemented in Fiscal Year 2024.

Office of the Governor

Recommendation 2024-002

Status	Recommendation Text
Implemented	The Governor's Office of Information Security should improve its IT governance to meet legislative directives, Code of Colorado Regulations, and Colorado Information Security Policy requirements by implementing the recommendation as noted in the confidential finding.

Recommendation 2024-003

Status	Recommendation Text
	The Governor's Office of Information Technology's (OIT) Financial Service Office (FSO) should improve its IT governance and information security IT general controls for the Nicus system by:
A. Implemented	Implementing the recommendation as noted in Part A of the confidential finding.
B. Partially Implemented	Implementing the recommendation as noted in Part B of the confidential finding.
	Status Note: See Current Audit Recommendation 2025-002.
C. Deferred	Implementing the recommendation as noted in Part C of the confidential finding.
	Status Note: OIT plans to fully implement this recommendation by the December 2025 implementation date.
D. Not Implemented	Implementing the recommendation as noted in Part D of the confidential finding.
	Status Note: See Current Audit Recommendation 2025-002.
E. Not Implemented	Implementing the recommendation as noted in Part E of the confidential finding.
	Status Note: See Current Audit Recommendation 2025-002.
F. Not Implemented	Implementing the recommendation as noted in Part F of the confidential finding.
	Status Note: See Current Audit Recommendation 2025-002.
G. Deferred	Implementing the recommendation as noted in Part G of the confidential finding.
	Status Note: OIT plans to fully implement this recommendation by the December 2025 implementation date.
Classification: Material Weakness	

Recommendation 2024-004

Status	Recommendation Text
Deferred	The Governor's Office of Information Technology (OIT) should improve information security IT general controls related to access management for the GenTax system by implementing the recommendation noted in the confidential finding.
	Status Note: OIT plans to fully implement this recommendation by the January 2026 implementation date.
Classification: Material Weakness	

Recommendation 2024-005

Status	Recommendation Text
	The Governor's Office of Information Technology (OIT) should improve information security IT general controls related to access management for the GenTax and Drivers' License, Record, Identification, and Vehicle Enterprise Solution systems by:
A. No Longer Applicable	Implementing the recommendation as noted in Part A of the confidential finding.
	Status Note: OIT disagreed with this recommendation and did not implement it.
B. No Longer Applicable	Implementing the recommendation as noted in Part B of the confidential finding.
	Status Note: OIT disagreed with this recommendation and did not implement it.

Recommendation 2024-006

Status	Recommendation Text
	The Governor's Office of Information Technology (OIT) should reprioritize data center staff duties to improve physical access IT general controls at the State's data center and comply with Colorado Information Security Policies by:
A. Partially Implemented	Implementing the recommendation as noted in Part A of the confidential finding.
	Status Note: See Current Audit Recommendation 2025-003.
B. Partially Implemented	Implementing the recommendation as noted in Part B of the confidential finding.
	Status Note: See Current Audit Recommendation 2025-003.

Recommendation 2024-007

Status	Recommendation Text
	The Governor's Office of Information Technology (OIT) should improve IT controls over the Colorado Personnel Payroll System mainframe by:
A. Implemented	Implementing recommendation Part A as noted in the confidential finding.
B. Not Implemented	Implementing recommendation Part B as noted in the confidential finding.
	Status Note: See Current Audit Recommendation 2025-004.
C. Not Implemented	Implementing recommendation Part C as noted in the confidential finding.
	Status Note: See Current Audit Recommendation 2025-004.

Recommendation 2024-008 and 2023-007

Status	Recommendation Text
	The Governor's Office of Information Technology (OIT) should improve governance and oversight controls by:
A. No Longer Applicable	Complying with Colorado Revised Statutes by fulfilling the duties and responsibilities of the Chief Information Security Officer, as outlined in statute, including ensuring incorporation of and compliance with information security policies. If determined necessary, OIT should work with the General Assembly to more clearly define OIT's role as a provider of security services to consolidated agencies, and to clarify the intent of the General Assembly regarding OIT's role in the State's information technology framework. Status Note: OIT disagreed with this recommendation and did not implement it.
B. Partially Implemented	Formalizing an approach and strategy to prioritize information systems across all consolidated agencies. This prioritization should be based upon the processes and services that are most critical to the State's mission and objectives. As such, coordination and involvement of leadership at the State and Agency levels should be a key component of this prioritization process. Once completed, OIT should utilize the list to prioritize activities and initiatives, such as conducting risk assessments, developing of system security plans, and testing of disaster recovery/ incident response plans. Status Note: See Current Year Audit Recommendation 2025-005.
C. Partially Implemented	Formalizing standard operating procedures for the release of new or updated security policies, including the communication and education of all impacted parties. These procedures should include proactive communications to notify users of upcoming changes, multiple forms of communications (including, but not limited to, emails, posts, presentations, and face-to-face, and posting of updated communications to ensure users retain information. In addition, OIT should consider an implementation period for when new or updated security policies are communicated and issued, prior to the effective date. Status Note: See Current Year Audit Recommendation 2025-005.
D. Partially Implemented	Setting, documenting, and communicating a clear and consistent definition for the role of business owner throughout the State's information security programs, policies, and plans. In addition, the definition should differentiate between enterprise-level, agency-level, and system level ownership when referring to the roles and responsibilities of a business owner. Status Note: See Current Year Audit Recommendation 2025-005.
E. Partially Implemented	Implementing Recommendation Parts A and B within the confidential Asset Management finding, then working with agencies to identify business owners for all applications managed by OIT and ensuring these roles are consistently defined in system security plans and system inventories. Status Note: See Current Year Audit Recommendation 2025-005.
F. Not Implemented	Formalizing a process or approach for defining the security requirements, decisions, and responsibilities of business owners, especially those outlined in the Colorado Information Security Policies released in March 2022. Once a process or approach is established, formalizing a training program for all business owners that outlines their roles and responsibilities. Status Note: See Current Year Audit Recommendation 2025-005.

G. Partially Implemented	Establishing minimum security requirements for key security activities, including but limited to, audit logging, session time outs, user account reviews, data backup frequency, and security training. These minimum-security requirements would act as a baseline, and business owners could adopt more stringent security requirements to meet management’s expectations and risk tolerances.
	Status Note: See Current Year Audit Recommendation 2025-005.
H. Partially Implemented	Continuing its effort to review its Technical Standards and establishing a process to have these standards reviewed by appropriate personnel, at minimum, on an annual basis.
	Status Note: See Current Year Audit Recommendation 2025-005.

Recommendation 2024-009 and 2023-048

Status	Recommendation Text
Implemented	The Governor’s Office of Information Technology should strengthen information security controls over the SAP system by implementing the recommendation as noted in the confidential finding.

Recommendation 2024-031

Status	Recommendation Text
Implemented	The Governor’s Office of Information Technology should improve access management IT general controls over the Trails system by implementing the recommendation noted in the confidential finding.

Recommendation 2023-005

Status	Recommendation Text
	The Governor’s Office of Information Technology (OIT) should improve internal controls—including information security IT controls—and remediate the problems identified in our Fiscal Year 2022 Recommendation 2022-002 by:
A. Partially Implemented	Ensuring its audit recommendation tracking and monitoring process is effective so that OIT implements audit recommendations in a timely manner.
	Status Note: Although OIT implemented a Governance, Risk, and Compliance tool to aid in its tracking of audit recommendations through resolution during Fiscal Year 2025, we continued to experience problems with OIT’s reporting of prior audit recommendations’ dispositions as of June 30, 2025. OIT plans to fully implement this recommendation by June 2026.
B. Implemented	Requiring documentation for instances in which the Chief Information Security Office delegates responsibilities of Secure Configuration Exception Requests to other OIT staff.
	Status Note: Implemented in Fiscal Year 2024.
C. Implemented	Completing the process of defining and documenting either specific staff or the appropriate qualifications for whom, within OIT, can be delegated the review and approval responsibilities.
	Status Note: Implemented in Fiscal Year 2024.
D. Implemented	Documenting and ensuring that staff identified as part of recommendation Part B, are not also able to assist business owners in completing the Secure Configuration Exception Request, to eliminate any conflict of interest and maintain segregation of duties between operational and authorization activities.
	Status Note: Implemented in Fiscal Year 2024.

Classification: Deficiency in Internal Control

Recommendation 2023-026

Status	Recommendation Text
	The Governor's Office of Information Technology should improve its overall control environment and Colorado Automated Tax System specific computer operations general controls by:
A. No Longer Applicable	Implementing recommendation Part A as noted in the confidential finding. Status Note: The Department decommissioned the Colorado Automated Tax System in October 2024.
B. Implemented	Implementing recommendation Part B as noted in the confidential finding. Status Note: Implemented in Fiscal Year 2024.

Recommendation 2023-030

Status	Recommendation Text
Implemented	The Governor's Office of State Planning and Budgeting should improve its internal controls over compliance with statutory requirements by working with the Office of the State Controller to develop and implement a process to ensure supplemental requests comply with legislative requirements, and represent the proper characterization of expenditures covered under the request.

Recommendation 2023-065

Status	Recommendation Text
Implemented	The Governor's Office of Information Technology (OIT) should improve its internal controls over the Colorado Benefits Management System (CBMS) by establishing the roles and responsibilities for OIT through interagency agreements with the Department of Health Care Policy and Financing and Department of Human Services.

Department of Health Care Policy and Financing

Recommendation 2024-010 and 2023-008

Status	Recommendation Text
	The Department of Health Care Policy and Financing should improve its IT operational and general controls related to the Colorado Benefits Management System (CBMS), interChange, and the Business Intelligence and Data Management (BIDM) system SOC 1, Type II reports, by:
A. Implemented	Implementing the recommendation as stated in Part A of the confidential finding.
B. Implemented	Implementing the recommendation as stated in Part B of the confidential finding.
C. Implemented	Implementing the recommendation as stated in Part C of the confidential finding.

Recommendation 2024-032

Status	Recommendation Text
Deferred	The Department of Health Care Policy and Financing (Department) should strengthen its internal controls over the Medicaid claims process by developing, documenting, and implementing formal policies and procedures over the rate updating process in Colorado interChange, the Department's medical claims system. These policies and procedures should include details on how to complete the rate change request form (Update Form), require a secondary review process over the completed Update Form prior to submission to Gainwell Technologies—the Department's contracted fiscal agent that manages Colorado interChange—and require a post-implementation review of the rate changes made in Colorado interChange to confirm they were correctly made by Gainwell.
	Status Note: The Department plans to fully implement this recommendation by the July 2025 implementation date.
Classification: Material Weakness	

Recommendation 2024-033

Status	Recommendation Text
Deferred	The Department of Health Care Policy and Financing should strengthen its internal controls over Medicaid eligibility to ensure compliance with federal and state regulations by continuing to implement the Colorado Benefits Management System change related to the ex parte eligibility process to ensure that eligibility is determined on an individual rather than household basis, as required.
	Status Note: The Department plans to fully implement this recommendation by the December 2026 implementation date.
Classification: Material Weakness	

Recommendation 2024-034

Status	Recommendation Text
Not Implemented	The Department of Health Care Policy and Financing should strengthen its internal controls over Medicaid eligibility to ensure compliance with federal and state regulations by addressing the issues identified in the audit. This should include ensuring that local counties and Medical Assistance site caseworkers are appropriately trained and are held to required timelines for processing beneficiary applications, using the correct income and resource thresholds to determine eligibility, and maintaining the required documentation to support eligibility in the case file.
	Status Note: See Current Audit Recommendation 2025-034.

Recommendation 2024-035

Status	Recommendation Text
Not Implemented	The Department of Health Care Policy and Financing should strengthen its internal controls over the Children's Basic Health Plan eligibility to ensure compliance with federal and state regulations by addressing the issues identified in the audit. This should include ensuring that local counties and Medical Assistance site caseworkers are appropriately trained to maintain the required documentation to support eligibility in the case file and use the correct income thresholds to determine eligibility. Status Note: See Current Audit Recommendation 2025-035.

Recommendation 2024-036 and 2023-053

Status	Recommendation Text
Partially Implemented	The Department of Health Care Policy and Financing should strengthen its internal controls over Medicaid eligibility to ensure compliance with federal and state regulations by addressing the issues identified in the audit. This should include ensuring that local counties and Medical Assistance site caseworkers are appropriately trained and are held to required timelines for processing beneficiary applications, using the correct income thresholds to determine eligibility, and maintaining the required documentation to support eligibility in the case file. Status Note: See Current Audit Recommendation 2025-034.

Recommendation 2024-037 and 2023-054

Status	Recommendation Text
Partially Implemented	The Department of Health Care Policy and Financing should strengthen its internal controls over Children's Basic Health Plan eligibility to ensure compliance with federal and state regulations by addressing the issues identified in the audit. This should include ensuring that local counties and Medical Assistance site caseworkers are appropriately trained and are held to required timelines for processing beneficiary applications, eligibility requirements related to applicants that have other health insurance, and requirements for maintaining the required documentation to support eligibility in the case file. Status Note: See Current Audit Recommendation 2025-035.

Recommendation 2024-038 and 2023-055

Status	Recommendation Text
	The Department of Health Care Policy and Financing (Department) should improve its internal controls over Colorado's Medicaid Program eligibility by:
A. Implemented	Researching the remaining questioned claims payments that were identified during our audit to determine whether the local counties or Medical Assistance (MA) sites had a valid Social Security Number (SSN) when determining eligibility, if payments were appropriate—in accordance with federal regulation at the time the payments were made—and repaying the federal government for any payments made to providers on behalf of ineligible beneficiaries in accordance with federal regulations.
B. Implemented	Continuing to develop a report to identify instances of single SSNs associated with multiple State IDs that, once complete, can be used to monitor that caseworkers are addressing any identified discrepancies in a timely manner.
C. Implemented	Continuing to establish and implement written policies and procedures outlining how the Department and MA sites will use the report to effectively monitor and correct SSN and State ID discrepancies. The Department's policies and procedures should include information on the report itself, such as the frequency and timing of when Department staff should generate and review the report, how to monitor caseworkers to ensure that discrepancies are being identified and corrected in a timely manner, and how to identify when additional training may be needed for local counties and MA sites; the MA site policies and procedures should include information on how to read and use the report to identify and correct discrepancies.

Recommendation 2024-039 and 2023-056

Status	Recommendation Text
	The Department of Health Care Policy and Financing (Department) should strengthen its internal controls over Colorado's Medicaid Program (Medicaid) and the Children's Basic Health Plan (CBHP) presumptive eligibility by:
A. Implemented	Resolving Colorado Benefits Management System (CBMS) programming and system issues to appropriately terminate applicants' presumptive eligibility when the beneficiaries are enrolled in the regular Medicaid or CBHP.
	Status Note: Implemented in Fiscal Year 2024.
B. Implemented	Providing training to presumptive eligibility site staff to emphasize issues that were identified during our audit or that the Department identifies during its ongoing monitoring, including the importance of properly ending presumptive eligibility benefits when the beneficiary is determined to be ineligible for Medicaid and CBHP benefits and processing applications timely.

Recommendation 2024-040 and 2023-057

Status	Recommendation Text
	The Department of Health Care Policy and Financing (Department) should comply with federal and state requirements for administering the non-emergent medical transportation (NEMT) benefit, and for paying Colorado Medicaid Program claims by:
A. Implemented	Investigating the payments that the OSA's 2021 Statewide and performance audits identified that resulted in likely questioned costs, recover inappropriate payments identified, and repay the federal portion, as appropriate. This process should include implementing internal controls to ensure taxi providers are paid based on their PUC-approved per-mile rates.
B. Partially Implemented	Continuing to investigate the overpayments and inappropriate payments that the Department identifies through its fraud investigations and that result in known or likely questioned costs, recover inappropriate payments identified, and repay the federal portion, as appropriate. Status Note: The Department has conducted some post-payment investigations of overpayments and inappropriate payments that it identified through its fraud investigations and has repaid the federal portion as appropriate. The Department is still collaborating with law enforcement agencies and federal investigators to complete the investigations. The Department plans to fully implement this recommendation by July 2026.
Classification: Deficiency in Internal Control	

Recommendation 2024-041 and 2023-064

Status	Recommendation Text
Implemented	The Department of Health Care Policy and Financing (HCPF) should improve its internal controls over the Colorado Benefits Management System (CBMS) by establishing the roles and responsibilities for HCPF through interagency agreements with the Governor's Office of Information Technology and Department of Human Services.

Recommendation 2022-047 and 2021-045

Status	Recommendation Text
	The Department of Health Care Policy and Financing should comply with federal and state requirements for administering the non-emergent medical transportation (NEMT) benefit and paying Medicaid claims by establishing and implementing:
A. Implemented	Information technology (IT) controls within the Colorado interChange system (interChange), and other controls as appropriate, to deny claims submitted by NEMT providers that bypass their assigned broker and submit claims directly to the Department. Status Note: Implemented in Fiscal Year 2022.
B. No Longer Applicable	A process to evaluate and revise, as necessary, taxi claim billing requirements and rates, and controls to ensure that taxi claims are paid in accordance with established requirements and rates and that providers are permitted to operate as a taxi. Status Note: Included as part of Fiscal Year 2023 Recommendation 2023-057.
C. Implemented	IT controls within interChange or, at a minimum, staff manual review of NEMT claims that require the Department's prior authorization, to ensure prior authorization occurs before the NEMT trip and before payment of any related claim. Status Note: Implemented in Fiscal Year 2022.
D. Partially Implemented	Methods to monitor NEMT providers that are not served by the Department's contracted broker, to ensure the providers' paid claims are supported with appropriate documentation and represent the least costly option appropriate to meet each recipient's needs. Status Note: In 2024, the Department implemented a control to stop payments for NEMT trips billed over a certain number of miles, but the Department is pursuing a statewide broker system that will ensure appropriate documentation is kept for all trips and that the least costly option is always used. The planned go-live for the statewide NEMT broker is July 2026. The Department plans to fully implement this recommendation by July 2026.
E. Implemented	Contract monitoring to ensure the Department's NEMT contracted broker collects and maintains necessary documentation to support brokered services and claims. This should include ensuring that Department staff annually reconcile the contracted broker's trip scheduling data with provider documentation for a sample of paid NEMT claims to ensure they are accurate, for NEMT services, and represent the least costly option appropriate for each recipient. Status Note: Implemented in Fiscal Year 2023.
F. Implemented	Methods to ensure that NEMT rides and paid claims are for recipients to access medical care, such as a process to reconcile interChange data on NEMT trip claims to interChange data on Medicaid medical claims, and/or a process to confirm recipients used NEMT to attend medical appointments. Status Note: Implemented in Fiscal Year 2023.
G. No Longer Applicable	Processes to investigate and recover, as appropriate, the overpayments and inappropriate payments that the audit identified and resulted in known or likely questioned costs, and repay the federal portion, as appropriate. Status Note: Included as part of Fiscal Year 2023 Recommendation 2023-057.
H. Implemented	A process to ensure that the Department has sufficient staff assigned to oversee and administer NEMT. Status Note: Implemented in Fiscal Year 2023.
Classification: Deficiency in Internal Control	

Recommendation 2021-046

Status	Recommendation Text
	The Department of Health Care Policy and Financing (Department) should ensure non-emergent medical transportation (NEMT) providers are paid accurately for the services they provide to recipients by:
A. Implemented	Requiring its NEMT contractor to develop and implement effective processes and methods to pay providers accurately for their services, based on claims paid by the Department, and maintain accurate accounting records of payments to providers. Status Note: Implemented in Fiscal Year 2022.
B. Implemented	Investigating each instance identified by the audit where the Department's NEMT contractor did not pay a provider accurately or did not have accurate accounting records, and requiring the contractor to pay each provider the accurate amounts they are owed and correct accounting records, as appropriate.

Department of Higher Education

Recommendation 2024-011

Status	Recommendation Text
	The Department of Higher Education (Department) should improve its internal controls over financial accounting and reporting by:
A. Deferred	Conducting an analysis of its existing internal controls over financial accounting and reporting at the Department to identify gaps, including those identified through the audit, that must be filled in order to ensure that the Department's internal controls will result in the Department meeting federal and state requirements. This should include areas that must be addressed by the Department to ensure it meets Office of the State Controller (OSC) due dates, such as quarterly reporting requirements, fiscal year-end exhibits, and other statutorily-required closing dates; and Office of the State Auditor (OSA) deadlines for audit requests. Status Note: The Department plans to fully implement this recommendation by the December 2025 implementation date.
B. Deferred	Using the analysis conducted in Part A to implement changes to its internal controls over financial accounting and reporting that ensure that the identified gaps are addressed. Status Note: The Department plans to fully implement this recommendation by the June 2026 implementation date.
C. Deferred	Continuing to develop and implement policies and procedures related to its accounting processes and exhibit preparation and review to ensure timely and accurate submissions to the OSC and OSA and appropriate communication to the OSC and OSA. The Department should then provide sufficient training to staff on its policies and procedures. Status Note: The Department plans to fully implement this recommendation by the December 2025 implementation date.
D. Partially Implemented	Cross-training accounting personnel in different accounting functions, including federal awards administration, so that in the event of staff turnover, the Department's accounting-related internal controls will continue to operate as designed. Status Note: In Fiscal Year 2025, the Department developed a plan that included updating policies and procedures, hiring new accountants and training and cross training new and existing staff. However, the Department continued to experience turnover in its accounting positions, including the Controller position, requiring additional training of these new staff. The Department plans to fully implement this recommendation by June 2026.
Classification: Material Weakness	

Department of Higher Education—Adams State University

Recommendation 2024-012 and 2023-011

Status	Recommendation Text
	Adams State University (University) should improve its IT governance by:
A. Implemented	Enforcing the University's Information Security Program requirement for conducting annual reviews of the University's IT Policies and procedures, and updating them as deemed necessary. This enforcement should address those IT Policies and procedures that are not directly related to the implementation of the University's enterprise resource planning system. Status Note: Implemented in Fiscal Year 2024.
B. Implemented	Reviewing and updating all IT Policies and procedures, after the final module implementations of the University's new enterprise resource planning system to ensure they meet management's expectations.
C. Implemented	Communicating to and training University staff on all applicable updates to the University's IT Policies and procedures that result from the implementation of Parts A and B.

Department of Higher Education—Colorado Community College System

Recommendation 2024-013

Status	Recommendation Text
	The Colorado Community College System (CCCS) should improve information security IT general controls over Active Directory, Banner, and the Operational Data Store (ODS), as applicable, by:
A. Implemented	Implementing recommendation Part A as noted in the confidential finding.
B. Implemented	Implementing recommendation Part B as noted in the confidential finding.
C. Implemented	Implementing recommendation Part C as noted in the confidential finding.
D. Implemented	Implementing recommendation Part D as noted in the confidential finding.
E. Implemented	Implementing recommendation Part E as noted in the confidential finding.

Department of Higher Education—Colorado School of Mines

Recommendation 2024-014

Status	Recommendation Text
Implemented	The Colorado School of Mines (University) should ensure that it has adequate internal controls over its accounting for capital asset expenditures to ensure that such activity is recorded in accordance with Generally Accepted Accounting Principles and the University's accounting policies, and that the controls are being followed consistently so that in the event of staff turnover, the controls will continue to operate as designed. Specifically, University staff should follow the University's accounting policies that require a documented formal review and approval of capital asset expenditures to ensure they are properly recorded; this review should be performed periodically throughout the year and during each of the University's fiscal year-end close periods with evidence of the review documented contemporaneously and maintained.

Department of Higher Education—Colorado State University

Recommendation 2023-016

Status	Recommendation Text
	The Colorado State University (CSU or University) should prioritize staffing and related assignment of responsibilities in the Department of Information Technology (CSU IT) to ensure University IT staff will respond appropriately in the event of a system disruption or disaster and that systems will be restored in a timely manner that prioritizes the system's criticality to CSU's mission and purpose by:
A. Implemented	Implementing the recommendation as noted in Part A of the confidential finding.
B. Implemented	Implementing the recommendation as noted in Part B of the confidential finding

Department of Higher Education—Western Colorado University

Recommendation 2024-015

Status	Recommendation Text
Implemented	Western Colorado University (University) should ensure all entries, including fiscal year end adjusting entries, are posted in a timely manner; and that its exhibits submitted to the Office of the State Controller are accurate, complete, and submitted by the established due dates. This should be accomplished by establishing and implementing procedures to supervise, review, and provide oversight of the Controller, as needed, throughout the fiscal year-end closing process, and providing the Controller with adequate interim timelines for completing the closing procedures.

Department of Human Services

Recommendation 2024-016

Status	Recommendation Text
	The Department of Human Services (Department) should improve its internal controls over the Department's financial accounting and reporting by:
A. Deferred	Developing and implementing policies and procedures for its accounting processes and exhibit preparation and review to ensure timely, complete, and accurate submissions to the Office of the State Controller. Status Note: The Department plans to fully implement this recommendation by the August 2025 implementation date.
B. Implemented	Cross-training accounting personnel so that, in the event of staff turnover, the controls will continue to operate as designed and fiscal year-end closing activities will occur in a timely manner.
Classification: Material Weakness	

Recommendation 2024-042

Status	Recommendation Text
Implemented	The Department of Human Services (Department) should strengthen its internal controls over the Federal Funding Accountability and Transparency Act (FFATA) reporting for the Block Grants for Community Mental Health Services, the Social Services Block Grant, and the Foster Care Title IV-E program, and ensure that its reporting meets federal requirements by ensuring that reporting occurs as required for subawards of \$30,000 or more in the FFATA Subaward Reporting System by the end of the month following the month the subawards are made. The Department should also revise the FFATA Quick Reference Guide to include what documentation needs to be maintained to show evidence of review, approval, and submission, and ensure that this evidence is consistently documented and retained.

Recommendation 2024-043

Status	Recommendation Text
	The Department of Human Services (Department) should strengthen its internal controls over, and ensure compliance with, the Foster Care Title IV-E program eligibility and special tests and provisions requirements by:
A. Implemented	Ensuring that county caseworkers are appropriately trained on program requirements. This should include training all caseworkers who work on the program at a frequency that ensures that new caseworkers receive comprehensive training within a reasonable timeframe after hire and requiring at least one representative from each county to attend Department-provided training.
B. No Longer Applicable	Implementing a checklist that the counties must complete for each case to ensure compliance with laws and regulations. Status Note: The Department disagreed with this recommendation and did not implement it.
C. Implemented	Enhancing the Department's county review process to regularly review the counties' eligibility processes, which should include a review of the counties' use of the checklist.

Recommendation 2024-044

Status	Recommendation Text
Implemented	The Department of Human Services (Department) should improve its internal controls over and ensure compliance with federal Block Grants for Community Mental Health Services and Child Support Services programs to ensure costs charged to these grant programs are allowable. Specifically, the Department should update its written procedure to require documented review and approval over all grant expenditures, including those that involve other State entities.

Recommendation 2024-045 and 2023-063

Status	Recommendation Text
Implemented	The Department of Human Services (Department) should improve its internal controls over the Colorado Benefits Management System (CBMS) by establishing the roles and responsibilities for the Department through interagency agreements with the Governor's Office of Information Technology and Department of Health Care Policy and Financing.

Department of Labor and Employment

Recommendation 2024-017

Status	Recommendation Text
	The Department of Labor and Employment (Department) should strengthen its financial-related internal controls over the Family and Medical Leave Insurance (FAMLI) leave program (Program) by:
A. Implemented	Developing, implementing and formally documenting policies and procedures to ensure FAMLI program staff and the Department's accounting staff communicate regularly to discuss any financial impacts to the Program.
B. Implemented	Developing, implementing, and formally documenting a methodology, including criteria and reports used, for calculating estimated deferred revenue for FAMLI premiums. This should include a process for determining whether employer overpayments are actual overpayments related to amounts due in future periods and should, therefore, be considered deferred revenue, or if they relate to an error in wage reporting and should be considered current year's revenue. The Department should ensure that the methodology is sufficiently robust to allow its use in the future and implement a process to adjust the methodology as new events occur, more experience is acquired, and additional information is obtained.
C. Deferred	Developing, implementing and formally documenting a reconciliation process, including reports used, between the Colorado Operations Resource Engine (CORE), the State's accounting system, and MyFamily+ Employer, the FAMLI IT system, to ensure the Program's financial statement balances in CORE are adequately supported. Status Note: The Department plans to fully implement this recommendation by the July 2026 implementation date.
D. Deferred	Developing, implementing, and formally documenting policies and procedures to ensure the Department complies with State rules related to required enforcement for employers registered for the Program that have not reported wages or paid premiums to the Division. Status Note: The Department plans to fully implement this recommendation by the July 2026 implementation date.
E. Deferred	Researching, documenting, and implementing a methodology for calculating an estimated amount of premiums owed to the Division at fiscal year end by employers registered for the Program that have not reported wages or paid premiums, or documenting its reasoning for not being able to calculate the estimate. The Department should ensure that the methodology is sufficiently robust to allow its use in the future and implement a process to adjust the methodology as new events occur, more experience is acquired, and additional information is obtained. Status Note: The Department plans to fully implement this recommendation by the July 2026 implementation date.
F. Deferred	Developing a plan to identify or estimate the number of employers that have not registered for the Program and take steps to enforce compliance. Status Note: The Department plans to fully implement this recommendation by the July 2026 implementation date.
Classification: Material Weakness	

Recommendation 2024-018 and 2023-023

Status	Recommendation Text
	The Department of Labor and Employment should strengthen its internal controls over its financial accounting and reporting processes by:
A. Partially Implemented	Following its current policies and procedures for its accounting processes, including requiring its staff to perform an adequate review of its financial accounting and reporting information. This should include performing an adequate review over its exhibits prior to submitting them to the Office of the State Controller to ensure they are accurate and complete. Status Note: See Current Audit Recommendation 2025-015.
B. Implemented	Updating its payroll policies and procedures to include a deadline for completing payroll reconciliations to ensure they are performing them in a timely manner, and requiring segregation of duties over its manual (CHOP) check processes. Status Note: Implemented in Fiscal Year 2024.
C. Implemented	Continuing to train existing and new employees on transaction posting, exhibit preparation, and payroll processes to allow for appropriate transition when turnover occurs. Status Note: Implemented in Fiscal Year 2024.

Recommendation 2024-019 and 2023-024

Status	Recommendation Text
Not Implemented	The Department of Labor and Employment should hold its information technology service organizations accountable for engaging with a service auditor to obtain an opinion on the service organizations' internal controls, through SOC 1, Type II reports, including enforcing contract provisions requiring the engagements. Status Note: See Current Audit Recommendation 2025-016.

Recommendation 2024-046

Status	Recommendation Text
Implemented	The Department of Labor and Employment should ensure that the Unemployment Insurance Division staff take steps to resolve the MyUI+ system programming issue identified in our audit that affected employer unemployment rates and premium payments. This should include identifying all of the employers affected by the issue, making the necessary adjustments to their current and prior rates and calculated premiums, and refunding or collecting any overpayments and underpayments, respectively, as applicable.

Recommendation 2024-047

Status	Recommendation Text
	The Department of Labor and Employment (Department) should improve its overall IT governance and information security IT general controls, and work with its IT service providers, as applicable, for the MyUI+ information system by:
A. Implemented	Formalizing and communicating to the Department's IT service providers the adoption of the Governor's Office of Information Technology's (OIT) Colorado Information Security Policies (Security Policies).
B. Partially Implemented	Continuing to formalize and communicate IT procedures to provide guidance to Department staff and the Department's IT service providers performing IT general control activities that further address the IT policies formalized in recommendation Part A. The formalization and communication should include an organizationally defined, periodic review process of OIT's Security Policies to ensure the Department's IT policies, procedures, and rules are updated accordingly to align with the most current version of the Security Policies. In addition, the Department should work with its external IT service provider to formalize procedures as noted in recommendation Part B of the confidential finding for MyUI+.
	Status Note: See Current Audit Recommendation 2025-042.
C. Implemented	Formalizing within the Department's vendor management process a review of the Department's current external IT service providers' contracts and a process to determine whether amendments to those contracts are necessary, based on the formalization of recommendation Parts A and B.
D. Partially Implemented	Implementing recommendation Part D as noted in the confidential finding.
	Status Note: See Current Audit Recommendation 2025-042.
E. Implemented	Accurately interpreting audit recommendations to ensure that management addresses them and the associated IT risks appropriately, in accordance with expectations and risk tolerance.

Recommendation 2024-048

Status	Recommendation Text
	The Department of Labor and Employment (Department) should improve its overall IT governance and information security IT general controls, and work with its IT service provider, as applicable, for the Connecting Colorado information system by:
A. Implemented	Formalizing and communicating to the Department's IT service providers the adoption of the Governor's Office of Information Technology's (OIT) Colorado Information Security Policies (Security Policies).
B. Partially Implemented	Continuing to formalize and communicate IT procedures to provide guidance to Department staff and the Department's IT service providers performing IT general control activities that further address the IT policies formalized in recommendation Part A. The formalization and communication should include an organizationally defined, periodic review process of OIT's Security Policies to ensure the Department's IT policies, procedures, and rules are updated accordingly to align with the most current version of the Security Policies. Status Note: The Department implemented policies which comply with OIT requirements during Fiscal Year 2025, however, the Department did not formally document the policies until July 2025. Additionally, the Department did not communicate these policies to employees or vendors in Fiscal Year 2025, but plans to do so in Fiscal Year 2026. The Department plans to fully implement this recommendation by December 2025.
C. Implemented	Formalizing within the Department's vendor management process a review of the Department's current external IT service providers' contracts and a process to determine whether amendments to those contracts are necessary, based on the formalization of recommendation Parts A and B.
D. Implemented	Implementing recommendation Part D as noted within the confidential finding.
Classification: Deficiency in Internal Control	

Recommendation 2024-049 and 2023-071

Status	Recommendation Text
Implemented	The Department of Labor and Employment's (Department) Division of Vocational Rehabilitation (Division) should strengthen its internal controls over, and ensure compliance with, federal reporting for the Rehabilitation Services-Vocational Rehabilitation Grants to States program by developing, documenting, and implementing policies for completing its federal reports. These policies should require the Division to reconcile the expenditure information it uses from the Accessible Web-Based Activity and Reporting Environment (AWARE) system to the Colorado Operations Resource Engine (CORE) it receives from the Department's Finance Section, and to ensure that a supervisory review occurs prior to submitting the reports to the federal government.

Recommendation 2021-064 and 2020-066

Status	Recommendation Text
	The Department of Labor and Employment (Department) should improve its internal controls over Unemployment Insurance (UI) program and ensure it complies with the related federal and state requirements by:
A. Implemented	Developing a disaster plan to address the adjudication of claims in the event of a significant increase in demand resulting from a disaster, such as the COVID-19 pandemic. Status Note: Implemented in Fiscal Year 2022.
B. Implemented	Identifying the necessary reporting for the UI program and ensuring consistent reporting. Status Note: Implemented in Fiscal Year 2023.
C. Implemented	Continuing to use the data analytical tools to identify possible fraud that requires a Program Integrity Hold and, for any benefits that were paid in error and/or fraud, identifying overpayments and seeking recovery from the claimants. Status Note: Implemented in Fiscal Year 2021.
D. Implemented	Resuming the quarterly wage crossmatch for all UI claims and, for any benefits that were paid in error and/or fraud, identifying overpayments and seeking recovery from the claimants. Status Note: Implemented in Fiscal Year 2022.
E. Partially implemented	Resuming the Treasury Offset Program to recover allowable UI debt for all state and federal programs. Status Note: The Department submitted plans to the U.S. Department of Labor and the IRS to identify alternative solutions to resume the Treasury Offset Program at the Department. The Department plans to fully implement this recommendation by December 2027.
F. Implemented	Performing crossmatch against prison records for all UI claims and, for any benefits that were paid in error and/or fraud, identifying overpayments and seeking recovery from the claimants. Status Note: Implemented in Fiscal Year 2021.
Classification: Deficiency in Internal Control	

Department of Local Affairs

Recommendation 2024-020

Status	Recommendation Text
Implemented	The Department of Local Affairs should strengthen its internal controls over its financial accounting and reporting processes by developing, documenting, and implementing policies and procedures containing required steps for recording advance payments, refunds on advances, year-end journal entries affecting accounts receivable and unearned revenue, revenue on loan repayments, and interest earnings owed to federal government. The Department should also ensure that it is in compliance with Generally Accepted Accounting Principles, such as Governmental Accounting Standards Board Statement No. 33, for grant funds that it advances to grantees, and following its current accounting processes, including requiring its staff to perform adequate reviews of its financial accounting and reporting information.

Recommendation 2024-050

Status	Recommendation Text
	The Department of Local Affairs (Department) should strengthen its internal controls over the Housing Voucher Cluster Program (Program) to ensure it complies with federal regulations and submits the Program's financial report to the federal Department of Housing and Urban Development by the federally established due date by:
A. Implemented	Creating, documenting, and implementing policies and procedures to provide adequate guidance to Department staff for completing the Program's financial report.
B. Implemented	Cross-training Department personnel on the completion of the financial report so that, in the event of staff turnover, controls will continue to operate as designed.

Department of Personnel & Administration

Recommendation 2024-021

Status	Recommendation Text
	The Department of Personnel & Administration's Office of the State Controller (OSC) should strengthen its internal controls over financial reporting to ensure that the OSC's fiscal year-end accounting processes result in compliance with statutes, and that the State's Financial Statements and Annual Comprehensive Financial Report (Annual Financial Report) provided to decision-makers are accurate, complete, and prepared in accordance with Generally Accepted Accounting Principles. This should include the following:
A. Not Implemented	Establishing and implementing a formal corrective action process for the OSC to communicate to the controllers and senior management of all state departments, agencies, and higher education institutions (State Entities) about deficiencies the OSC identifies in its monitoring of post-closing accounting entries and financial reporting that requires corrections to be made by State Entities. This should include working with the Governor's Office, executive directors at state agencies, and senior officials at institutions of higher education to revisit the State Controller's dotted line authority, and make necessary adjustments to ensure timely and accurate financial reporting across all state departments. Status Note: See Current Audit Recommendation 2025-021.
B. Implemented	Continuing to work with State Entities to ensure controllers and accounting staff, as applicable, have been adequately trained on the State's accounting and reporting processes.
C. Implemented	Establishing and implementing a process to track and monitor new and reoccurring statutorily-required transfers to ensure these required transfers are recorded on or before the statutory transfer date; this should include establishing the correct codes the State Entities should use and a process to work with other departments involved in the transfers. This would also include ensuring that the Department of Treasury maintains a list of statutorily-required transfers, and completes those transfers timely.
D. Implemented	Reviewing the quarterly reports process to determine what improvements can be made so that State Entities' abnormal balances and accounting discrepancies are addressed during the fiscal year or year-end closing process and resolved or documented as acceptable before the statutory close date. This should include improving the OSC's tracking of quarterly reports to clearly indicate if the issues noted were resolved or were considered acceptable by the OSC for that quarter's reporting.
E. Not Implemented	Continuing to draft and implement the Gravity IT System policies and procedures to ensure compliance with all of the Governor's Office of Information Technology's Colorado Information Security Policies. This should include timely communication of the Gravity IT System policies and procedures to State departments and higher education institutions that use the system, and ensuring the system accurately uses financial information to populate financial statements and notes. Status Note: See Current Audit Recommendation 2025-021.

Recommendation 2024-022 and 2023-034

Status	Recommendation Text
	The Department of Personnel & Administration's Office of the State Controller (OSC) should improve its internal controls related to the State's information systems by:
A. Not Implemented	Updating the OSC's SOC 1, Type II Risk Assessment procedure to include a completeness check of Information Technology (IT) systems by the OSC staff that ensures staff apply their knowledge and expertise of the State's financially-significant IT systems when comparing department- and Institution of Higher Education (IHE)-provided information. This check should further ensure all financially-significant IT systems are identified and assessed for risk. In addition, the OSC should update this procedure to require OSC staff to follow up with departments and IHEs, as applicable, to obtain the details on why a department or IHE is not obtaining an American Institute of Certified Public Accountants' Statement on Standards for Attestation Engagements—System and Organization Controls (SOC) 1, Type II (SOC 1) report, when applicable. Status Note: See Current Audit Recommendation 2025-022.
B. Partially Implemented	Ensuring OSC staff comply with the OSC's procedure to follow up with departments and IHEs who fail to timely provide information necessary for annually updating the OSC's listing of financial IT systems and/or SOC 1 reports to the OSC, in order to ensure the OSC's IT systems list contains all relevant information and that the OSC reviews SOC 1 reports for each of the State's financially significant IT systems. Status Note: See Current Audit Recommendation 2025-022.
C. Not Implemented	Establishing and implementing a formal review process over the OSC's SOC 1 risk assessment process to ensure all of the State's financially significant IT systems are assessed for risk, including whether the OSC, departments, and IHEs are accepting the risk for not receiving a SOC 1 report; that SOC 1 reports are obtained and reviewed; and that all required follow-up actions are performed. Status Note: See Current Audit Recommendation 2025-022.
D. Not Implemented	Establishing and implementing a review process of the department and IHE's SOC 1 report information, including following up with departments or IHEs to obtain the specific timing for the current fiscal year for when they would receive the SOC 1 reports and the periods covered by the SOC 1 reports. Status Note: See Current Audit Recommendation 2025-022.

Recommendation 2023-036

Status	Recommendation Text
	The Office of the State Controller should improve IT controls over the Colorado Personnel Payroll System by:
A. Implemented	Implementing recommendation Part A as noted in the confidential finding. Status Note: Implemented in Fiscal Year 2024.
B. Not Implemented	Implementing recommendation Part B as noted in the confidential finding. Status Note: See Current Audit Recommendation 2025-025.
C. No Longer Applicable	Implementing recommendation Part C as noted in the confidential finding. Status Note: As reported in the Fiscal Year 2024 audit report, based on changes made to the process associated with the confidential finding, this recommendation is no longer applicable.

Department of Public Health and Environment

Recommendation 2024-023

Status	Recommendation Text
	The Department of Public Health and Environment (Department) should improve its internal controls over financial accounting and reporting to ensure timely financial reporting by:
A. Implemented	Developing and implementing policies and procedures for its accounting processes to include sufficient year-end checklists to ensure timely preparation of all fiscal year-end adjustments necessary for the Department's financial close within the required timeframe.
B. Implemented	Developing and implementing a procedure for calculating and documenting the Department's pollution remediation liability to ensure that the estimate is calculated in a timely manner and includes documentation relating to expected cash outflows for all potential pollution remediation liabilities, previously received recoveries, and anticipated future recoveries for all of the Department's pollution remediation sites.
C. Not Implemented	Ensuring all inventory of the Department is reconciled timely to the records of counted inventory on-hand at the fiscal year end.
	Status Note: See Current Audit Recommendation 2025-026.

Recommendation 2024-052

Status	Recommendation Text
Implemented	The Colorado Department of Public Health and Environment (CDPHE) should improve its internal controls over Federal Emergency Management Agency (FEMA) Disaster Grants Program expenditures and ensure that all FEMA Disaster Grants Program expenditures reported to the Department of Public Safety for reporting on the Department of Public Safety's Exhibit K1, Schedule of Federal Assistance, are accurately supported by continuing to develop, document, and implement policies and procedures to require that CDPHE staff obtain and maintain sufficiently-detailed supporting documentation for CDPHE's expenditure of FEMA's Disaster Grants Program funds by fiscal year and perform reconciliations of the information to underlying transactional data on a go-forward basis. This should include requiring that CDPHE staff complete a full reconciliation on at least an annual basis of detailed amounts reported as FEMA Disaster Grants Program expenditures for the fiscal year, including expenditures incurred but not yet reimbursed by the Department of Public Safety as of fiscal year-end; reimbursement amounts requested by CDPHE from the Department of Public Safety for the FEMA Disaster Grants Program during the year; and reimbursement payments received by the CDPHE from the Department of Public Safety during the year. CDPHE should also resolve any reconciling differences prior to reporting CDPHE FEMA Disaster Grants program expenditures to the Department of Public Safety.

Department of Public Safety

Recommendation 2024-051

Status	Recommendation Text
	The Department of Public Safety (Department) should strengthen its internal controls over the Federal Emergency Management Agency (FEMA) Disaster Grants Program funds, including financial accounting and reporting on its annual Exhibit K1, Schedule of Federal Assistance, by:
A. Implemented	Continuing to develop, document, and implement policies and procedures to require that Department staff obtain and maintain sufficiently-detailed supporting documentation from the Department of Public Health and Environment (CDPHE) for CDPHE's expenditure of FEMA's Disaster Grants Program funds by fiscal year recorded by the Department and perform reconciliations of the information to underlying transactional data on a go-forward basis. This should include requiring that Department staff complete a reconciliation on at least an annual basis of detailed amounts of interagency expenditures reported on the Exhibit K1 for the fiscal year, including expenditures incurred by CDPHE but not yet reimbursed by the Department as of fiscal year-end; reimbursement amounts requested by CDPHE from the Department for the FEMA Disaster Grants Program during the year; and reimbursement payments made by the Department to CDPHE during the year. The Department should also resolve any reconciling differences prior to submitting the Exhibit K1 to the Office of the State Controller.
B. Implemented	Continuing to develop, document, and implement policies and procedures to require that Department staff have a monitoring and review process in place over CDPHE's Disaster Grants Program federal expenditures that are reported on the Exhibit K1 in order to verify that expenditures are reported in the proper period and incurred under an approved project, and that expenditures are allowable under the federal program.
C. Implemented	Sufficiently reviewing supporting documentation when approving transactions for payment to ensure the review identifies any data entry errors.

Recommendation 2024-053

Status	Recommendation Text
	The Department of Public Safety (Department) should improve its internal controls over, and ensure it complies with, federal reporting requirements for its Disaster Grants – Public Assistance (Presidentially Declared Disasters) (Disaster Grants) by:
A. Implemented	Continuing to develop and implement policies and procedures to ensure that staff, as applicable, are aware of, and comply with, requirements under the Federal Funding Accountability and Transparency Act of 2006 (FFATA) for its Disaster Grants. This should include improving the Department's process for determining the timing of reporting within the FFATA Subaward Reporting System and appropriately allocating staff resources for FFATA reporting responsibilities.
B. Implemented	Creating a report in EMGrants, the Department's grants management system, that contains all of the required FFTAA reporting elements, or identifying an alternate method that allows the Department to submit data to the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS).
C. Implemented	Submitting all required reports to FSRS that have yet to be filed, or obtaining documented approval from the federal government waiving this requirement for past due reports.

Recommendation 2024-054

Status	Recommendation Text
	The Department of Public Safety (Department) should strengthen its internal controls over, and ensure it complies with, federal Disaster Grants – Public Assistance (Presidentially Declared Disasters) program requirements for subrecipient monitoring by:
A. Implemented	Following its current policy to address considerations specific to subrecipients with open subawards that were waiting final approval or had undergone a detailed approval by the Federal Emergency Management Agency (FEMA) prior to funds being obligated.
B. Partially Implemented	Allocating sufficient staff resources to review subrecipient single audit reports to ensure the Department is in compliance with the Department’s policy and federal regulations to review all subrecipients’ Single Audit reports timely.
	Status Note: See Current Audit Recommendation 2025-046.

Department of Revenue

Recommendation 2024-024

Status	Recommendation Text
	The Department of Revenue (Department) should strengthen its internal controls over income tax refunds by:
A. Implemented	Developing and implementing policies and procedures for processing of tax refund requests to clearly identify the tax returns and refunds that qualify as allowable exceptions to the statutorily established timeline. This should include specifying the documentation that needs to be maintained to support the basis for the extension and establishing when interest should be calculated and paid for a late refund.
B. Deferred	Fixing the GenTax system Limitations that are causing system inefficiencies related to the timely processing of tax refunds.
	Status Note: The Department plans to fully implement this recommendation by the June 2026 implementation date.
C. Implemented	Ensuring appropriate staffing and cross-training of existing staff to ensure that adequate resources are available for the timely review of tax refunds throughout the year.
Classification: Significant Deficiency	

Recommendation 2024-025 and 2023-044

Status	Recommendation Text
	The Department of Revenue should hold its service organization for its GenTax information system accountable for maintaining strong IT and business internal controls by:
A. Deferred	Amending its contract to require its GenTax service organization to obtain and provide a SOC 1, Type II report over its internal control processes and implementing procedures to ensure the service organization complies with the contract provisions. Status Note: The Department plans to fully implement this recommendation by the July 2027 implementation date.
B. Implemented	Implementing procedures requiring that staff obtain and review SOC 1, Type II reports from the service organization's contracted data center on an annual basis to ensure that any deficiencies that are identified are addressed or that compensating controls are identified and in place. Status Note: Implemented in Fiscal Year 2024.
Classification: Significant Deficiency	

Department of Transportation

Recommendation 2024-026

Status	Recommendation Text
	The Department of Transportation (Department) should improve its IT governance by:
A. Implemented	Formalizing an organizationally defined, periodic review process of OIT's Colorado Information Security Policies (Security Policies) to ensure the Department's IT governance plan and procedural directive align with forthcoming Security Policy revisions and then updating the plan and directive as deemed necessary.
B. Implemented	Formalizing and communicating procedures to align with the Department's current IT governance plan and procedural directive as referenced in Part A.

Recommendation 2024-055

Status	Recommendation Text
	The Department of Transportation (Department) should ensure that it complies with federal Highway Safety Cluster grant period of performance requirements by:
A. Not Implemented	Enforcing its existing policies and procedures that require that grant expenditures be allowable, and that two individuals review the related supporting documentation for compliance with grant requirements. This should include monitoring to ensure that Department personnel performing the reviews review the related supporting documentation for incurred dates in order to verify that expenditures comply with the applicable award period of performance; adjustments should be made for any expenditures charged to an award outside the proper period of performance. Status Note: See Current Audit Recommendation 2025-048.
B. Not Implemented	Providing additional training to Department personnel on period of performance compliance requirements, as deemed necessary. Status Note: See Current Audit Recommendation 2025-048.

Recommendation 2024-056

Status	Recommendation Text
	The Department of Transportation (Department) should strengthen its internal controls over and ensure it complies with requirements under the Federal Funding Accountability and Transparency Act (FFATA) reporting for the Highway Safety Cluster by:
A. Not Implemented	Developing and implementing policies and procedures for FFATA reporting to include requirements for the method in which Department staff must track funds passed to subrecipients, reconciliation procedures to identify subawards that need to be reported each month, reconciliation of amounts reported in the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS) to amounts on subawards, if different, and evidence of review and approval. The reconciliation procedures should include maintenance of supporting schedules to support amounts reported in FSRS. Status Note: See Current Audit Recommendation 2025-047.
B. Not Implemented	Ensuring that reporting occurs as required for subawards of \$30,000 or more in FSRS by the end of the month following the month the subawards are made and maintaining evidence to demonstrate when the reports were submitted. Status Note: See Current Audit Recommendation 2025-047.
C. Not Implemented	Creating a listing of all subawards by program that are awarded during the fiscal year, so that a complete population can be determined for Single Audit purposes and for the Department to accurately track the status of subawards made to subrecipients. This listing should also include any subaward amendments. Status Note: See Current Audit Recommendation 2025-047.

Recommendation 2024-057

Status	Recommendation Text
	The Department of Transportation (Department) should improve its internal controls for the Formula Grants for Rural Areas and Tribal Transit Program (Program) to ensure that costs charged to this Program are allowable. This should include:
A. Implemented	Implementing policies and procedures regarding the Program's payment processing to ensure that, prior to charging expenditures to the Program, the expenditures and any related invoices are reviewed for appropriateness and adequate supporting documentation. In circumstances where such supporting documentation is missing, payment should not be made.
B. Implemented	Ensuring staff are appropriately trained to follow current procedures to ensure the Department pays the current balance of monthly invoices and not any prior amounts.

Recommendation 2024-058

Status	Recommendation Text
Deferred	The Department of Transportation (Department) should strengthen its internal controls over and ensure that it complies with federal subrecipient monitoring requirements for the Formula Grants for Rural Areas and Tribal Transit Program, the Highway Safety Cluster, and the Coronavirus State and Local Fiscal Recovery Funds. Specifically, the Department should ensure that all required information is included in subawards or intergovernmental agreements or provide amendments to the subawards or intergovernmental once the Department receives the necessary information from the federal government, and that Department staff are sufficiently aware of the difference in subrecipients and contractors and properly classify general disbursements versus subrecipient payments.
	Status Note: The Department plans to fully implement this recommendation by the June 2026 implementation date.
Classification: Significant Deficiency	

Department of the Treasury

Recommendation 2024-027

Status	Recommendation Text
	The Department of the Treasury (Department) should strengthen its internal controls over statutorily-required transfers by:
A. Deferred	Establishing and implementing a process to track and monitor new and reoccurring statutorily-required transfers to ensure these required transfers are recorded on or before the statutory transfer date. This should include establishing a process to work with other departments involved in the transfers.
	Status Note: The Department plans to fully implement this recommendation by the December 2025 implementation date.
B. Deferred	Developing and implementing policies and procedures for its accounting processes over the statutory transfers that need to be initialized by the Department to ensure these required transfers are recorded in a timely manner.
	Status Note: The Department plans to fully implement this recommendation by the December 2025 implementation date.
Classification: Material Weakness	

Recommendation 2024-028

Status	Recommendation Text
	The Department of the Treasury should improve its internal controls over financial accounting and reporting to ensure fiscal year-end closing activities occur accurately and in a timely manner by:
A. Deferred	Cross-training accounting personnel so that, in the event of staff turnover, the controls will continue to operate as designed.
	Status Note: The Department plans to fully implement this recommendation by the December 2025 implementation date.
B. Deferred	Improving the supervisory review of exhibit to ensure exhibits are accurately reporting financial information to the Office of the State Controller.
	Status Note: The Department plans to fully implement this recommendation by the December 2025 implementation date.
Classification: Material Weakness	

Recommendation 2024-029

Status	Recommendation Text
	The Department of the Treasury (Department) should strengthen its internal controls over service organization systems by:
A. Deferred	Establishing and implementing a formal process to ensure that System and Organization Controls (SOC) 1, Type II reports are requested and obtained from its third-party vendors and reviewed on an annual basis, and that copies of the SOC reports are provided to the Office of the State Controller within 10 business days of receipt by the Department.
	Status Note: The Department plans to fully implement this recommendation by the December 2025 implementation date.
B. Deferred	Developing and implementing written policies and procedures related to the Department's service organizations requiring that vendor SOC reports are reviewed to ensure that Complementary User Entity Controls noted in the reports are designed, implemented, and operating effectively.
	Status Note: The Department plans to fully implement this recommendation by the December 2025 implementation date.
Classification: Material Weakness	

Recommendation 2024-059 and 2023-081

Status	Recommendation Text
	The Department of Treasury (Treasury) should strengthen its internal controls related to, and ensure it complies with, federal requirements for subrecipient monitoring and reporting for the Minerals Leasing Act Program (Program) by:
A. No Longer Applicable	Requiring other State agencies, including the Department of Local Affairs, to whom Treasury subgrants Program funds, to perform subrecipient versus contractor determinations to identify Program subrecipients and to perform appropriate subrecipient monitoring procedures. As needed, this should include obtaining clarification from the Attorney General as to whether parties to whom Treasury or its subgrantor state agencies send Program funds are subrecipients or vendors. Status Note: As of Fiscal Year 2025, the federal government removed the Minerals Leasing Program's audit requirements and the federal subrecipient monitoring and reporting requirements. Therefore, Treasury is no longer required to ensure this Program meets those requirements and we are no longer required to audit the Program.
B. No Longer Applicable	Ensuring that it reports Program funds properly on its Exhibit K1, Schedule of Federal Assistance, including that expenditures are accurately presented as direct or pass-through subrecipient expenditures. Status Note: As of Fiscal Year 2025, the federal government removed Minerals Leasing Program's audit requirements and the requirements for reporting this Program on the State's Schedule of Expenditures of Federal Awards. Therefore, Treasury is not required to report this Program on its Exhibit K1.
C. No Longer Applicable	Developing effective processes to ensure that required federal award information, including the Assistance Listing Number, federal program name, and dollar amount, are made available to the subrecipient, the related federal requirements are communicated to Program subrecipients, and the subrecipients report the funds on their respective annual Schedule of Expenditures of federal Awards and, if applicable, undergo a Single Audit. This should include communicating all requirements imposed by the grantor agency on the subrecipient so Program funds are used in accordance with federal statutes, regulations, and the terms and conditions of the subaward, and that Treasury meets its own responsibility for the federal award. Status Note: As of Fiscal Year 2025, the federal government removed the Minerals Leasing Program's audit requirements and the federal subrecipient monitoring and reporting requirements. Therefore, Treasury is no longer required to ensure this Program meets those requirements and we are no longer required to audit the Program.
D. No Longer Applicable	Developing an effective monitoring process to ensure risk assessments of subrecipients and monitoring of subrecipients are performed. Status Note: As of Fiscal Year 2025, the federal government removed the Minerals Leasing Program's audit requirements and the federal subrecipient monitoring requirements. Therefore, Treasury is no longer required to ensure this Program meets those requirements and we are no longer required to audit the Program.

V.

Reports & Federal Awards Schedule





OFFICE OF THE STATE AUDITOR
KERRI L. HUNTER, CPA, CFE • STATE AUDITOR

**Independent Auditor's Report on Internal Controls
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, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States (Government Auditing Standards), the financial statements of the 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 (State), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the State's basic financial statements and have issued our reports thereon dated December 18, 2025. We have also audited the State's budgetary comparison schedule - general fund - general purpose revenue component (schedule) and the related note for the fiscal year ended June 30, 2025, and have issued our reports thereon dated December 18, 2025.

Our report includes a reference to other auditors who audited the financial statements of the discretely presented component units along with the blended component units of the University Physicians Inc., DBA CU Medicine (CU Medicine); Altitude West, LLC; and University License Equity Holding Inc.; as described in our report on the State of Colorado's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting and compliance and other matters that are reported on separately by those other auditors. Additionally, the financial statements of the University of Colorado Foundation, the Statewide Internet Portal Authority, and the Denver Metropolitan Major League Baseball Stadium District, which are discretely presented component units; Altitude West, LLC and CU Medicine, which are blended component units; and the University of Colorado Health and Welfare Trust, which is a

fiduciary 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.

Report on Internal Control over Financial Reporting

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

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying Schedule of Findings and Questioned Costs, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies described in the accompanying Schedule of Findings and Questioned Costs as Finding Nos. 2025-001, 002, 005 through 008, 013 through 019, 021 through 023, and 029 through 033 to be Material Weaknesses.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies described in the accompanying Schedule of Findings and Questioned Costs as Finding Nos. 2025-003, 004, 009 through 012, 020, 024 through 028, 041, and 042.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the State's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are

required to be reported under Government Auditing Standards and which are described in the accompanying Schedule of Findings and Questioned Costs as Finding No. 2025-021.

State of Colorado's Response to Findings

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

Purpose of This Report

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

A handwritten signature in black ink, reading "Kerri L. Hunter". The signature is written in a cursive, flowing style.

Denver, Colorado
December 18, 2025





OFFICE OF THE STATE AUDITOR
KERRI L. HUNTER, CPA, CFE • STATE AUDITOR

Independent Auditor's Report on Compliance for Each Major Federal Program and on Internal Control over Compliance Required by the Uniform Guidance and Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

Members of the Legislative Audit Committee:

Report on Compliance for Each Major Federal Program

Qualified and Unmodified Opinions

We have audited the State of Colorado's (State) compliance with the types of compliance requirements identified as subject to audit in the OMB Compliance Supplement that could have a direct and material effect on each of the State's major federal programs for the year ended June 30, 2025. The State's major federal programs are identified in the Summary of Auditor's Results within Section I – Report Summary of the accompanying Schedule of Findings and Questioned Costs.

The State's basic financial statements include the operations of component units which received federal awards during the fiscal year ended June 30, 2025, that are not included in the State's Schedule of Expenditures of Federal Awards. Our audit of the State's major federal programs did not include the discretely presented component units. As applicable, federal awards administered by these component units are the subjects of audits completed by other auditors.

Qualified Opinion on the Major Federal Programs

In our opinion, except for the noncompliance described in the "Basis for Qualified and Unmodified Opinions" section of this report, the State complied, in all material respects, with the compliance requirements in the OMB Compliance Supplement that could have a direct and material effect on the major programs, for the year ended June 30, 2025, on the following programs:

- Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii (ALN 14.228)
- Coronavirus Capital Projects Fund (ALN 21.029)
- Children's Health Insurance Program (ALN 93.767)
- Disaster Grants – Public Assistance (Presidentially Declared Disasters) (ALN 97.036)
- Highway Safety Cluster (ALNs 20.600, 20.616)
- Immunization Cooperative Agreements (ALN 93.268)
- Medicaid Cluster (ALN 93.778)
- Student Financial Assistance Cluster (ALNs 84.007, 84.033, 84.063, 84.268, 84.379)

Unmodified Opinion on Each of the Other Major Federal Programs

In our opinion, the State complied, in all material respects, with the compliance requirements in the OMB Compliance Supplement that could have a direct and material effect on each of its other major federal programs identified in the Summary of Auditor's Results within Section I – Report Summary of the accompanying Schedule of Findings and Questioned Costs for the year ended June 30, 2025.

Basis for Qualified and Unmodified Opinions

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

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

Matters Giving Rise to Qualified Opinion on the Major Federal Programs

As described in the accompanying Schedule of Findings and Questioned Costs, and in Finding Nos. 2025-034 through 035, 039, and 043 through 047, the State did not comply with the compliance requirements noted for the following programs:

- ALN 14.228, Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii;
 - Reporting; Finding No. 2025-043.
- ALN 21.029, Coronavirus Capital Projects Fund;
 - Activities Allowed or Unallowed and Allowable Costs/Cost Principles; Finding No. 2025-044.
- ALNs 20.600, 20.616, State and Community Highway Safety, National Priority Safety Programs (Highway Safety Cluster);
 - Reporting; Finding No. 2025-047.
- ALNs 84.007, 84.033, 84.063, 84.268, 84.379, Student Financial Assistance Cluster;
 - Special Tests and Provisions; Finding No. 2025-039.
- ALN 93.268, Immunization Cooperative Agreements;
 - Reporting; Finding No. 2025-045.
- ALN 93.767, Children's Health Insurance Program;
 - Activities Allowed or Unallowed, Allowable Costs/Cost Principles, and Eligibility; Finding No. 2025-035.
- ALN 93.778, Medical Assistance Program (Medical Cluster);
 - Activities Allowed or Unallowed, Allowable Costs/Cost Principles, and Eligibility; Finding No. 2025-034.
- ALN 97.036, Disaster Grants – Public Assistance (Presidentially Declared Disasters);
 - Subrecipient Monitoring; Finding No. 2025-046.

Compliance with such requirements is necessary, in our opinion, for the State to comply with the requirements applicable to these programs.

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

In performing an audit in accordance with general accepted auditing standards, Government Auditing Standards, and the Uniform Guidance, we:

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

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

Other Matters

The results of our auditing procedures disclosed other instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying Schedule of Findings and Questioned Costs as Finding Nos. 2025-038, 040, 048, and 049. Our opinion on each major federal program is not modified with respect to these matters.

Government Auditing Standards requires the auditor to perform limited procedures on the State's responses to the noncompliance findings identified in our compliance audit described in the accompanying Schedule of Findings and Questioned Costs. The State's responses were not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

Report on Internal Control over Compliance

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

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as Finding Nos. 2025-034 through 037, 039, and 043 through 047 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 Finding Nos. 2025-038, 040 through 042, 048, and 049 to be Significant Deficiencies.

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

Government Auditing Standards requires the auditor to perform limited procedures on the State's responses to the internal control over compliance findings identified in our audit described in the accompanying Schedule of Findings and Questioned Costs. The State's responses were not

subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

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

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

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 as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the State's basic financial statements. We issued our report thereon dated December 18, 2025, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditure of Federal Awards is fairly stated in all material respects in relation to the basic financial statements as a whole.



Denver, CO

December 18, 2025

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2025

PROGRAM CLUSTER				
FEDERAL AGENCY, MAJOR SUBDIVISION				
ALN OR OTHER ID NUMBER / PROGRAM NAME			TOTAL	AMOUNT PASSED
STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)			EXPENDITURES (\$)	THROUGH TO SUBRECIPIENTS (\$)
UNCLUSTERED PROGRAMS			5,904,807,174	2,394,666,321
10.001 / AGRICULTURAL RESEARCH BASIC AND APPLIED RESEARCH			49,184	0
GGBA			11,085	0
GSAA			38,099	0
10.025 / PLANT AND ANIMAL DISEASE, PEST CONTROL, AND ANIMAL CARE			27,123,069	23,041,800
BDAA			112,389	25,784
BEAA			549,160	0
BPAA			216,436	0
GGBA			728,490	3,147
GGBA (COVID-19)			25,516,594	23,012,869
10.028 / WILDLIFE SERVICES			867,851	0
GGBA			227,986	0
PMAA			639,865	0
10.153 / MARKET NEWS			56,978	0
BMAA			56,978	0
10.163 / MARKET PROTECTION AND PROMOTION			102,242	0
BDAA			62,157	0
BIAA			40,085	0
10.170 / SPECIALTY CROP BLOCK GRANT PROGRAM - FARM BILL			828,129	760,599
BMAA			828,129	760,599
10.175 / FARMERS MARKET AND LOCAL FOOD PROMOTION PROGRAM			27,791	0
GFCA			27,791	0
10.177 / REGIONAL FOOD SYSTEM PARTNERSHIPS			28,678	0
GGBA / NOURISH COLORADO (AGREEMENT DTD 01/23/2023)			28,678	0
10.182 / PANDEMIC RELIEF ACTIVITIES: LOCAL FOOD PURCHASE AGREEMENTS WITH STATES, TRIBES, AND LOCAL GOVERNMENTS			3,632,068	1,956,192
IHAA			3,632,068	1,956,192
10.186 / REGIONAL FOOD BUSINESS CENTERS			3,603,798	2,265,110
GGBA (COVID-19)			3,603,798	2,265,110
10.187 / THE EMERGENCY FOOD ASSISTANCE PROGRAM (TEFAP) COMMODITY CREDIT CORPORATION ELIGIBLE RECIPIENT FUNDS			793,288	793,288
IHAA			793,288	793,288
10.190 / RESILIENT FOOD SYSTEM INFRASTRUCTURE PROGRAM			109,209	0
BMAA			109,209	0
10.19-CR-11221638-205 / INTERIOR WEST COMPONENTS OF THE FOREST INVENTORY AND ANALYSIS (FIA) PROGRAM			811,448	0
GGBA			811,448	0
10.2004.21.072087 / SOIL HEALTH TECHNICAL ASSISTANCE IN THE REPUBLICAN RIVER WATERSHED			45,547	12,000
BDAA / NATIONAL FISH AND WILDLIFE FOUNDATION (2004.21.072087)			45,547	12,000
10.20-DG-11021600-019 / 2020 CAFA BO GOLD HILL FOREST RESTORATION PROJECT			119,646	0
GGBA			119,646	0
10.20-DG-11021600-019 / 2020 CAFA DU GLACIER ROCKWOOD FUELS			-680	0
GGBA			-680	0
10.20-DG-11021600-019 / 2020 CAFA PROGRAM - EVANS RANCH FUELS REDUCTION			34,498	0
GGBA			34,498	0
10.210 / HIGHER EDUCATION NATIONAL NEEDS GRADUATE FELLOWSHIP GRANTS			133,245	0
GFBA			37,104	0
GGBA			96,141	0
10.212 / SMALL BUSINESS INNOVATION RESEARCH (SBIR) PROGRAM / SMALL BUSINESS TECHNOLOGY TRANSFER (STTR) PROGRAM			61,473	0
GGBA / RADIANT INNOVATION, LLC (USDA 2023-39410-40788)			61,473	0
10.215 / SUSTAINABLE AGRICULTURE RESEARCH AND EDUCATION			66,355	1,500
GGBA / MONTANA STATE UNIVERSITY (G214-24-WA512)			10,668	0
GGBA / MONTANA STATE UNIVERSITY (G299-24-WA511)			36,345	1,500
GGBA / MONTANA STATE UNIVERSITY (SUBAWARD ID # G378-21-W8618)			7,780	0
GGBA / MONTANA STATE UNIVERSITY (SUBAWARD ID# G352-21-W8617)			11,562	0
10.217 / HIGHER EDUCATION - INSTITUTION CHALLENGE GRANTS PROGRAM			43,202	29,192
GGBA			43,202	29,192
10.21-JV-11120101-015 / FOREST INVENTORY AND ANALYSIS (FIA) SUBPLOTS			30,248	0
GGBA			30,248	0
10.223 / HISPANIC SERVING INSTITUTIONS EDUCATION GRANTS			118,527	49,111
GTAA			118,527	49,111
10.226 / SECONDARY EDUCATION, TWO-YEAR POSTSECONDARY EDUCATION, AND AGRICULTURE IN THE K-12 CLASSROOM			33,275	4,591
GGBA			33,275	4,591
10.229 / EXTENSION COLLABORATIVE ON IMMUNIZATION TEACHING & ENGAGEMENT			33,066	0
GGBA / EXTENSION FOUNDATION (EXC-2024-2606)			18,066	0
GGBA / EXTENSION FOUNDATION (EXCB-2025-2716)			15,000	0
10.22-CR-11242305-103 / USFS URBAN FIA ANALYSIS ASSISTANCE			124,446	0
GGBA			124,446	0
10.22-CS-11021200-049 / PAWNEE MONTANE SKIPPER CONSERVATION PARTNERSHIP			22,727	0
GGBA			22,727	0
10.22-CS-11132543-085 / DEPARTMENT OF AGRICULTURE			361,485	0
RCAA			361,485	0
10.22-GN-11021200-077 / SAN CARLOS FOREST HEALTH AND HAZARDOUS FUELS PROJECTS- BIPARTISAN INFRASTRUCTURE LAW			80,400	0
GGBA			80,400	0
10.237 / FROM LEARNING TO LEADING: CULTIVATING THE NEXT GENERATION OF DIVERSE FOOD AND AGRICULTURE PROFESSIONALS			712,436	0
GYAA			712,436	0

PROGRAM CLUSTER				
FEDERAL AGENCY, MAJOR SUBDIVISION				
ALN OR OTHER ID NUMBER / PROGRAM NAME			TOTAL	AMOUNT PASSED
STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)			EXPENDITURES (\$)	THROUGH TO SUBRECIPIENTS (\$)
10.23-CR-11221611-036 / SUSTAINABLE RANGE PROGRAM SUPPORT, ARMY CORPS, HUNTSVILLE, AL			64,198	0
GGBA			64,198	0
10.23-CR-11221611-058 / BALD AND GOLDEN EAGLE DATA COORDINATION, HILL AFB, UT			111,758	0
GGBA			111,758	0
10.23-CR-11221611-068 / ECOSYSTEM AND HERITAGE RESOURCE MANAGEMENT			15,482	0
GGBA			15,482	0
10.23-CR-11221611-069 / ENHANCED ECOSYSTEM AND LONG LEAF MANAGEMENT, FT. STEWART, GA			112,424	0
GGBA			112,424	0
10.23-CR-11221611-140 / ECOSYSTEM AND HERITAGE RESOURCE MANAGEMENT - TRAINING LAND MAINTENANCE & REPAIR, US ARMY JBER ALASKA			306,803	0
GGBA			306,803	0
10.23-CR-11221611-141 / FORT MCCOY FIREBREAK STABILIZATION DEMONSTRATION, FORT MCCOY, WISCONSIN			696,361	0
GGBA			696,361	0
10.23-CS-11020000-018 / COLORADO RARE SPECIES AND ECOSYSTEM CONSERVATION PARTNERSHIP			6,923	0
GGBA			6,923	0
10.23-CS-11020000-032 / USDA, FOREST SERVICE			50,142	0
GCAA			50,142	0
10.23-CS-11020000-033 / COLORADO RARE SPECIES AND ECOSYSTEM CONSERVATION PARTNERSHIP			9,184	0
GGBA			9,184	0
10.23-CS-11020000-034 / PLANT AND ANIMAL SPECIES INVENTORY THROUGHOUT COLORADO			24,718	0
GGBA			24,718	0
10.23-CS-11020000-053 / PLANT AND ANIMAL SPECIES INVENTORY INFLATION REDUCTION ACT			6,852	0
GGBA			6,852	0
10.23-CS-11020000-056 / DEVELOPMENT OF NATIVE PLANT MATERIALS FOR POST FIRE RESTORATION BIPARTISAN INFRASTRUCTURE LAW			92,596	0
GGBA			92,596	0
10.23-CS-11221636-161 / DEPARTMENT OF AGRICULTURE PROGRAMS			53,360	0
GFBA			53,360	0
10.23-GN-11021200-022 / HAZARDOUS FUELS REDUCTION PROJECT			112,519	0
GGBA			112,519	0
10.23-PA-11021200-032 / BUILDING CAPACITY TO INCREASE FOREST & WATERSHED RESTORATION IN THE UPPER SOUTH PLATTE RIVER WATERSHED II			16,778	0
GGBA			16,778	0
10.23-PA-11021200-035 / BUILDING WILDFIRE CRISIS STRATEGY CAPACITY TO INCREASE FOREST AND WATERSHED RESTORATION IN THE UPPER SOUTH PLATTE RIVER WATERSHED III			17,049	0
GGBA			17,049	0
10.23-PA-11021500-058 / STUDENT INTERN PROGRAM WITH USFS			6,900	0
GGBA			6,900	0
10.24-CR-11221611-020 / SCHOFIELD BARRACKS ITAM SUPPORT			316,378	0
GGBA			316,378	0
10.24-CR-11221611-037 / INTEGRATED TRAINING AREA MANAGEMENT (ITAM) PROGRAM AND SUSTAINABLE RANGE PROGRAM (SRP) - CAMP ROBERTS, CA			500,858	0
GGBA			500,858	0
10.24-CR-11221611-067 / TRAINING LAND MAINTENANCE AND REPAIR, TSA-ALASKA			237,471	0
GGBA			237,471	0
10.24-CR-11221611-091 / ITAM CC SUPPORT			152,244	0
GGBA			152,244	0
10.24-CR-11221611-104 / FY24 SUSTAINABLE RANGE AWARENESS (SRA) TRAINING MATERIALS AND MAPS SPECIFICATIONS NATIONAL TRAINING CENTER, FORT IRWIN, CA			42,301	0
GGBA			42,301	0
10.24-CR-11221611-125 / SCHOFIELD BARRACKS ITAM SUPPORT (ECOSYSTEM AND HERITAGE RESOURCE MANAGEMENT)			814,242	0
GGBA			814,242	0
10.24-CR-11221611-126 / ECOSYSTEM AND HERITAGE RESOURCE MANAGEMENT - SCHOFIELD BARRACKS ITAM SUPPORT			677,858	0
GGBA			677,858	0
10.24-CR-11221611-127 / ENDANGERED SPECIES MANAGEMENT SUPPORT - HARDWOOD MIDSTORY CONTROL			201,686	0
GGBA			201,686	0
10.24-CR-11221638-197 / INTERIOR WEST COMPONENTS OF THE FOREST INVENTORY AND ANALYSIS (FIA) PROGRAM			1,342,654	0
GGBA			1,342,654	0
10.24-CS-11020400-032 / SPRUCE BEETLE EPIDEMIC AND ASPEN DECLINE MANAGEMENT RESPONSE MONITORING PROJECT			3,224	0
GGBA			3,224	0
10.24-CS-11031600-113 / THREATENED AND ENDANGERED SPECIES APPLICATION DEVELOPMENT			18,177	0
GGBA			18,177	0
10.24-CS-11242306-062 / ACCELERATING REFORESTATION THROUGH ADAPTIVE SILVICULTURE FOR CLIMATE CHANGE NETWORK PROGRAM MANAGEMENT AND COORDINATION			23,638	0
GGBA			23,638	0
10.25-CR-11221611-018 / SCHOFIELD BARRACKS AERIAL SPRAY SUSTAINABLE RANGE PROGRAM SCHOFIELD BARRACKS, HAWAII			655	0
GGBA			655	0
10.25-CR-11221611-021 / ITAM SUPPORT OAHU AND PTA SUSTAINABLE RANGE PROGRAM, RANGE DIVISION HAWAII			15,806	0
GGBA			15,806	0
10.25-CR-11221611-028 / INTEGRATED TRAINING AREA MANAGEMENT (ITAM) PROGRAM AND SUSTAINABLE RANGE PROGRAM (SRP) SUPPORT FOR CAL GUARD			293,836	0
GGBA			293,836	0
10.25-JV-11221636-032 / FORDHAM - OVERCOMING EXTERNAL BARRIERS TO INCREASING THE PACE AND SCALE OF TREATMENT UNDER THE WILDFIRE CRISIS STRATEGY AND BIPARTISAN INFRASTRUCTURE LAW			4,189	0
GGBA			4,189	0
10.310 / AGRICULTURE AND FOOD RESEARCH INITIATIVE (AFRI)			827,053	6,400
GGBA			806,531	6,400
GGBA / EXTENSION FOUNDATION (WKFC-2024-2638)			20,522	0
10.311 / BEGINNING FARMER AND RANCHER DEVELOPMENT PROGRAM			214,868	29,485
GSAA			214,868	29,485
10.318 / WOMEN AND MINORITIES IN SCIENCE, TECHNOLOGY, ENGINEERING, AND MATHEMATICS FIELDS			3,541	0
GGBA			3,541	0
10.326 / CAPACITY BUILDING FOR NON-LAND GRANT COLLEGES OF AGRICULTURE (NLGCA)			76,470	0

PROGRAM CLUSTER		
FEDERAL AGENCY, MAJOR SUBDIVISION		
ALN OR OTHER ID NUMBER / PROGRAM NAME	TOTAL	AMOUNT PASSED
STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	EXPENDITURES (\$)	THROUGH TO SUBRECIPIENTS (\$)
GWAA	76,470	0
10.328 / FOOD SAFETY OUTREACH PROGRAM	67,902	3,510
GGBA	66,145	3,510
GGBA / OREGON STATE UNIVERSITY (C0595B-G)	39	0
GGBA / OREGON STATE UNIVERSITY (C0658B-G)	1,718	0
10.329 / CROP PROTECTION AND PEST MANAGEMENT COMPETITIVE GRANTS PROGRAM	115,745	0
GGBA	110,540	0
GGBA / UNIVERSITY OF CALIFORNIA, DAVIS (SA22-5974-30)	5,205	0
10.336 / VETERINARY SERVICES GRANT PROGRAM	20,132	0
GGBA	20,132	0
10.435 / STATE MEDIATION GRANTS	64,926	0
BIAA	64,926	0
10.479 / FOOD SAFETY COOPERATIVE AGREEMENTS	70,989	0
BIAA	70,989	0
10.500 / COOPERATIVE EXTENSION SERVICE	360,123	51,752
GGBA	205,967	51,752
GGBA / KANSAS STATE UNIVERSITY (A25-0218-S002)	8,682	0
GGBA / PURDUE UNIVERSITY (17000862-038)	104,466	0
GGBA / WASHINGTON STATE UNIVERSITY (140322 WSU001005)	41,008	0
10.511 / SMITH-LEVER EXTENSION FUNDING	4,253,252	0
GGBA	4,253,252	0
10.514 / EXPANDED FOOD AND NUTRITION EDUCATION PROGRAM	900,741	0
GGBA	900,741	0
10.515 / RENEWABLE RESOURCES EXTENSION ACT	67,631	0
GGBA	67,631	0
10.516 / RURAL HEALTH AND SAFETY EDUCATION COMPETITIVE GRANTS PROGRAM	310,177	9,145
GGBA	269,291	9,145
GKAA / TUTELA INSTITUTE (2024-51402-41895)	40,886	0
10.519 / EQUIPMENT GRANTS PROGRAM (EGP)	229,000	0
GGBA	229,000	0
10.520 / AGRICULTURE RISK MANAGEMENT EDUCATION PARTNERSHIPS COMPETITIVE GRANTS PROGRAM	41,497	0
GGBA / WASHINGTON STATE UNIVERSITY (140322 WSU001273)	41,497	0
10.525 / FARM AND RANCH STRESS ASSISTANCE NETWORK COMPETITIVE GRANTS PROGRAM	134,188	-14,592
BAAA	-29,941	-14,592
GGBA / WASHINGTON STATE UNIVERSITY (145086 WSU001211)	164,129	0
10.527 / NEW BEGINNING FOR TRIBAL STUDENTS	17,009	0
GGBA	17,009	0
10.535 / SNAP FRAUD FRAMEWORK IMPLEMENTATION GRANT	419,036	0
IHAA	419,036	0
10.537 / SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM (SNAP) EMPLOYMENT AND TRAINING (E&T) DATA AND TECHNICAL ASSISTANCE GRANTS	2,190	0
IHAA	2,190	0
10.541 / CHILD NUTRITION-TECHNOLOGY INNOVATION GRANT	856,611	0
DAAA	559,183	0
FHLA	297,428	0
10.557 / WIC SPECIAL SUPPLEMENTAL NUTRITION PROGRAM FOR WOMEN, INFANTS, AND CHILDREN	115,295,139	110,277,010
FHLA	115,295,139	110,277,010
10.558 / CHILD AND ADULT CARE FOOD PROGRAM	33,257,649	31,449,715
FHLA	33,257,649	31,449,715
10.560 / STATE ADMINISTRATIVE EXPENSES FOR CHILD NUTRITION	4,453,151	0
DAAA	3,051,115	0
FHLA	521,524	0
IHAA	880,512	0
10.572 / WIC FARMERS' MARKET NUTRITION PROGRAM (FMNP)	163,791	131,205
FHLA	163,791	131,205
10.575 / FARM TO SCHOOL GRANT PROGRAM	3,521	3,521
DACA	3,521	3,521
10.579 / CHILD NUTRITION DISCRETIONARY GRANTS LIMITED AVAILABILITY	311,926	311,926
DAAA	311,926	311,926
10.580 / SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM, PROCESS AND TECHNOLOGY IMPROVEMENT GRANTS	64	0
IHAA	64	0
10.645 / FARM TO SCHOOL STATE FORMULA GRANT	208,407	0
DAAA	208,407	0
10.646 / SUMMER ELECTRONIC BENEFIT TRANSFER PROGRAM FOR CHILDREN	72,325,243	67,863,412
DAAA	240,730	139,150
IHAA	72,084,513	67,724,262
10.652 / FORESTRY RESEARCH	147,297	0
GZAA	147,297	0
10.664 / COOPERATIVE FORESTRY ASSISTANCE	4,466,365	620,592
GGBA	4,189,035	620,592
PMAA	50,253	0
RCAA	227,077	0
10.675 / URBAN AND COMMUNITY FORESTRY PROGRAM	10,440	0
GGBA	10,440	0
10.676 / FOREST LEGACY PROGRAM	27,423	0
GGBA	27,423	0
10.678 / FOREST STEWARDSHIP PROGRAM	50,326	0
GGBA	50,326	0

PROGRAM CLUSTER		
FEDERAL AGENCY, MAJOR SUBDIVISION		
ALN OR OTHER ID NUMBER / PROGRAM NAME		
STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	TOTAL EXPENDITURES (\$)	AMOUNT PASSED THROUGH TO SUBRECIPIENTS (\$)
10.680 / FOREST HEALTH PROTECTION	431,112	288,651
BDAA	406,421	288,651
GGBA	24,691	0
10.684 / INTERNATIONAL FORESTRY PROGRAMS	212,959	0
GGBA	212,959	0
10.691 / GOOD NEIGHBOR AUTHORITY	2,301,462	0
GGBA	2,131,551	0
PKAA	169,911	0
10.693 / WATERSHED RESTORATION AND ENHANCEMENT AGREEMENT AUTHORITY	739,887	0
PKAA	739,887	0
10.694 / SOUTHWEST FOREST HEALTH AND WILDFIRE PREVENTION	783,681	0
GGBA	318,357	0
GGBA / NORTHERN ARIZONA UNIVERSITY (1005227-01)	465,324	0
10.697 / STATE & PRIVATE FORESTRY HAZARDOUS FUEL REDUCTION PROGRAM	747,000	243,029
GGBA	747,000	243,029
10.698 / STATE & PRIVATE FORESTRY COOPERATIVE FIRE ASSISTANCE	247,264	0
GGBA	247,264	0
10.699 / PARTNERSHIP AGREEMENTS	1,035,826	0
GWAA	140,277	0
PAAA	53,946	0
PMAA	841,603	0
10.703 / COOPERATIVE FIRE PROTECTION AGREEMENT	8,694	0
GWAA	8,694	0
10.716 / INFRASTRUCTURE INVESTMENT AND JOBS ACT PRESCRIBED FIRE/FIRE RECOVERY	1,388,252	0
GGBA	1,388,252	0
10.717 / INFRASTRUCTURE INVESTMENT AND JOBS ACT RESTORATION/REVEGETATION	69,662	0
GGBA	19,662	0
PMAA	50,000	0
10.720 / INFRASTRUCTURE INVESTMENT AND JOBS ACT COMMUNITY WILDFIRE DEFENSE GRANTS	1,106,270	16,017
GGBA	1,106,270	16,017
10.723 / COMMUNITY PROJECT FUNDS - CONGRESSIONALLY DIRECTED SPENDING	743,330	336,463
GGBA	743,330	336,463
10.724 / WILDFIRE CRISIS STRATEGY LANDSCAPES	193,018	192,022
RCAA	193,018	192,022
10.727 / INFLATION REDUCTION ACT URBAN & COMMUNITY FORESTRY PROGRAM	449,216	0
GGBA	449,216	0
10.730 / COMMUNITY PROJECT FUNDS - CONGRESSIONALLY DIRECTED SPENDING	87,417	0
GGBA	87,417	0
10.731 / INFLATION REDUCTION ACT LANDSCAPE SCALE RESTORATION	42,423	0
GGBA	42,423	0
10.734 / INFLATION REDUCTION ACT - FOREST LEGACY PROGRAM	61,823	0
GGBA	61,823	0
10.735 / REFORESTATION OF NON-FEDERAL MINED LAND	1,460	0
GGBA	1,460	0
10.736 / BIPARTISAN INFRASTRUCTURE ACT NURSERY VEGETATION	470	0
GGBA	470	0
10.766 / COMMUNITY FACILITIES LOANS AND GRANTS	13,907	0
GSAA	13,907	0
10.855 / DISTANCE LEARNING AND TELEMEDICINE LOANS AND GRANTS	339,074	0
GJDA / NEW MEX. HIGHLAND UNIV (2121-70001-34772)	9,853	0
GSAA	329,221	0
10.868 / RURAL ENERGY FOR AMERICA PROGRAM	83,474	46,883
BDAA	83,474	46,883
10.902 / SOIL AND WATER CONSERVATION	4,578,815	3,189,768
BCAA	46,358	46,171
BDAA	2,102,800	1,730,834
GGBA	2,429,657	1,412,763
10.912 / ENVIRONMENTAL QUALITY INCENTIVES PROGRAM	811,974	621,215
BDAA	779,493	621,215
GGBA	32,481	0
10.924 / CONSERVATION STEWARDSHIP PROGRAM	1,536	0
GGBA	1,536	0
10.937 / PARTNERSHIPS FOR CLIMATE-SMART COMMODITIES	6,703,109	5,908,323
BDAA	6,703,109	5,908,323
10.962 / COCHRAN FELLOWSHIP PROGRAM	78,781	0
GGBA	78,781	0
10.AGREEMENT DATED 04/7/2025 / PSC: HEALTH WITHOUT BARRIERS - COOKING MATTERS CURRICULUM	186	0
GGBA / NOURISH COLORADO (AGREEMENT DATED 04/7/2025)	186	0
10.AGREEMENT SIGNED 11/07/2024 / SAGUACHE SPRUCE STEWARDSHIP INSPECTION SERVICES AND SALE ADMINISTRATION	14,086	0
GGBA / NATIONAL TURKEY FEDERATION (AGREEMENT SIGNED 11/07/2024)	14,086	0
10.MQ-218 / RAMPART RANGE FUEL BREAK CAPACITY	13,705	0
GGBA / THE NATIONAL FOREST FOUNDATION (MQ-218)	13,705	0
10.RP-267 / GRASSY MOUNTAIN SHARED STEWARDSHIP PROJECT	4,484	0
GGBA / THE NATIONAL FOREST FOUNDATION (RP-267)	4,484	0
10.TM22-1738 / WILDFIRE RISK REDUCTION; IMPLEMENTATION & CAPACITY BUILDING IN COLORADO DISTRICT 2	81,968	0
GGBA / JEFFERSON COUNTY, COLORADO (TM22-1738)	81,968	0
11.024 / BUILD TO SCALE	338,824	11,889

PROGRAM CLUSTER		
FEDERAL AGENCY, MAJOR SUBDIVISION		
ALN OR OTHER ID NUMBER / PROGRAM NAME	TOTAL	AMOUNT PASSED
STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	EXPENDITURES (\$)	THROUGH TO SUBRECIPIENTS (\$)
GSAA	338,824	11,889
11.032 / STATE DIGITAL EQUITY PLANNING AND CAPACITY GRANT	155,266	0
KAAA	3,730	0
KAPP	151,536	0
11.035 / BROADBAND EQUITY, ACCESS, AND DEPLOYMENT PROGRAM	4,255,392	0
EGBA	4,255,392	0
11.302 / ECONOMIC DEVELOPMENT SUPPORT FOR PLANNING ORGANIZATIONS	271,230	0
GFEA / CITY AND COUNTY OF DENVER (OEDEV-202368028-00_REV)	271,230	0
11.303 / ECONOMIC DEVELOPMENT TECHNICAL ASSISTANCE	212,476	0
GGBA	130,501	0
GTAA	81,975	0
11.313 / TRADE ADJUSTMENT ASSISTANCE FOR FIRMS	1,105,633	0
GFBA	1,105,633	0
11.617 / CONGRESSIONALLY-IDENTIFIED PROJECTS	429,761	0
GFBA	258,845	0
GGBA	170,916	0
11.620 / SCIENCE, TECHNOLOGY, BUSINESS AND/OR EDUCATION OUTREACH	885,120	0
GLAA	885,120	0
12.002 / PROCUREMENT TECHNICAL ASSISTANCE FOR BUSINESS FIRMS	1,604,053	0
GGBA (COVID-19)	1,604,053	0
12.005 / CONSERVATION AND REHABILITATION OF NATURAL RESOURCES ON MILITARY INSTALLATIONS	71,175,475	2,227,390
GGBA	61,466,791	2,227,390
GGBA (COVID-19)	9,708,684	0
12.113 / STATE MEMORANDUM OF AGREEMENT PROGRAM FOR THE REIMBURSEMENT OF TECHNICAL SERVICES	2,586,261	0
FEEA	2,586,261	0
12.300 / BASIC AND APPLIED SCIENTIFIC RESEARCH	14,634,830	41,287
GGBA	10,519,963	41,287
GGBA (COVID-19)	4,114,867	0
12.33001 / DACW45033001 COE-CHATFIELD RECREATION PROJECT	345,395	0
PMAA	345,395	0
12.401 / NATIONAL GUARD MILITARY OPERATIONS AND MAINTENANCE (O&M) PROJECTS	26,715,953	0
OAAA	26,715,953	0
12.431 / BASIC SCIENTIFIC RESEARCH	689,406	0
GFEA / SCIENCE APPLICATIONS INTERNATIONAL CORP (P010286684)	490,158	0
GFEA / SCIENCE APPLICATIONS INTERNATIONAL CORP (P010286684_MOD04)	189,248	0
GGBA	10,000	0
12.630 / BASIC, APPLIED, AND ADVANCED RESEARCH IN SCIENCE AND ENGINEERING	170,345	0
GFCA / TECHNOLOGY STUDENT ASSOCIATION (AWARD NOTICE 1/26/24)	23,038	0
GGBA	147,307	0
12.632 / LEGACY RESOURCE MANAGEMENT PROGRAM	383,380	0
GGBA	383,380	0
12.750 / UNIFORMED SERVICES UNIVERSITY MEDICAL RESEARCH PROJECTS	59,422	0
GFEA / HENRY M. JACKSON FOUNDATION (HJF AWARD 67587_AMD01)	59,422	0
12.800 / AIR FORCE DEFENSE RESEARCH SCIENCES PROGRAM	14,948	0
GFBA / UNIVERSITY OF CALIFORNIA LOS ANGELES (2000 P UJ529)	14,948	0
12.902 / INFORMATION SECURITY GRANTS	203,051	0
GFCA	69,926	0
GTAA	133,125	0
12.903 / GENCYBER GRANTS PROGRAM	187,880	0
GFCA	101,518	0
GFEA	86,362	0
12.905 / CYBERSECURITY CORE CURRICULUM	75,561	-165
GFCA	75,561	-165
12.DAISY1 / DEPARTMENT OF ARMY INVASIVE SPECIES ACTIVITY YEAR 1	-191,935	0
PMAA	-191,935	0
12.DAISY2 / DEPARTMENT OF ARMY INVASIVE SPECIES ACTIVITY YEAR 2	3,704,303	252
PMAA	3,704,303	252
12.IGSA-A6010-25-DPW-002 / GEOGRAPHIC INFORMATION SYSTEMS (GIS) AND INFORMATION TECHNOLOGY (IT) SUPPORT FOR DIRECTORATE OF PUBLIC WORKS PROGRAMS	206,448	0
GGBA	206,448	0
12.IGSA-A60SI-23-ENV-002 / FORT WALKER ENVIRONMENTAL COMPLIANCE SUPPORT - OPTIONAL TASK 12 COCO FUEL STATION EA AND CR	34,065	0
GGBA	34,065	0
12.IGSA-A60SI-23-ENV-002 / FORT WALKER ENVIRONMENTAL COMPLIANCE SUPPORT - OPTIONAL TASK 12 COCO FUEL STATION EBS	89	0
GGBA	89	0
12.IGSA-A60SI-23-ENV-002 / FORT WALKER ENVIRONMENTAL COMPLIANCE SUPPORT INTERGOVERNMENTAL SUPPORT AGREEMENT – FY24 OPTIONAL TASK ENVIRONMENT ASSESSMENT	31,491	0
GGBA	31,491	0
12.IGSA-A60SI-23-ENV-002 / FORT WALKER ENVIRONMENTAL COMPLIANCE SUPPORT INTERGOVERNMENTAL SUPPORT AGREEMENT - OPTION YEAR 1 IGSA SUPPORT PERSONNEL	212,764	0
GGBA	212,764	0
12.IGSA-A60SI-23-ENV-002 / FORT WALKER ENVIRONMENTAL COMPLIANCE SUPPORT INTERGOVERNMENTAL SUPPORT AGREEMENT - OPTION YEAR 1, OPTIONAL TASK WILCOX LANDFILL	65,993	0
GGBA	65,993	0
12.IGSA-A60SI-23-ENV-002 / FORT WALKER ENVIRONMENTAL COMPLIANCE SUPPORT INTERGOVERNMENTAL SUPPORT AGREEMENT – OY2	327,172	0
GGBA	327,172	0
12.IGSA-A60SI-23-ENV-002 / FORT WALKER ENVIRONMENTAL COMPLIANCE SUPPORT INTERGOVERNMENTAL SUPPORT AGREEMENT – OY2 TASK 9.0 WILCOX LANDFILL	13,194	0
GGBA	13,194	0

PROGRAM CLUSTER				
FEDERAL AGENCY, MAJOR SUBDIVISION				
ALN OR OTHER ID NUMBER / PROGRAM NAME			TOTAL	AMOUNT PASSED
STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)			EXPENDITURES (\$)	THROUGH TO SUBRECIPIENTS (\$)
12.N40192-22-2-8002 / CESU-RM: CONDUCT BASIC RESEARCH PERIMETER MONITORING AND CONTROL FOR LFA LOCATED AT MCB CAMP BLAZ WITHIN JRM AOR			316,794	0
GGBA			316,794	0
12.N40192-24-2-8000 / CESU-CP: JOINT REGION MARIANAS AREA OF RESPONSIBILITY CULTURAL RESOURCES SUPPORT GROUP			410,239	0
GGBA			410,239	0
12.N40192-24-2-8000 / CESU-CP: JOINT REGION MARIANAS AREA OF RESPONSIBILITY CULTURAL RESOURCES SUPPORT GROUP - ACRN AB			58,872	0
GGBA			58,872	0
12.N62742-24-2-0008 / CESU-RM: ARCHAEOLOGICAL SURVEYS CULTURAL RESOURCES PROTECTION, PMRF			111,492	0
GGBA			111,492	0
12.NC689250001 24-002 / INTEGRATED WILDLAND FIRE MANAGEMENT PLAN FOR NORTH CAROLINA ARMY NATIONAL GUARD			45,423	0
GGBA			45,423	0
12.TASK ORDER #2023-156372 / CULTURAL RESOURCES, NATURAL RESOURCES, NATIONAL ENVIRONMENTAL POLICY ACT (NEPA) AND AIRSPACE TECHNICAL SUPPORT, NGB/A4AM JOINT BASE ANDREWS, MD - CULTURAL RESOURCES SUPPORT, TASK 5			21,570	0
GGBA			21,570	0
12.TASK ORDER #2023-156372 / CULTURAL RESOURCES, NATURAL RESOURCES, NATIONAL ENVIRONMENTAL POLICY ACT (NEPA) AND AIRSPACE TECHNICAL SUPPORT, NGB/A4AM JOINT BASE ANDREWS, MD - ENVIRONMENTAL BASELINE SURVEY SUPPORT, TASK 3			21,057	0
GGBA			21,057	0
12.TASK ORDER #2023-156372 / CULTURAL RESOURCES, NATURAL RESOURCES, NATIONAL ENVIRONMENTAL POLICY ACT (NEPA) AND AIRSPACE TECHNICAL SUPPORT, NGB/A4AM JOINT BASE ANDREWS, MD - INSTALLATION PLANNING SUPPORT, TASK 4			29,039	0
GGBA			29,039	0
12.TASK ORDER #2023-156372 / CULTURAL RESOURCES, NATURAL RESOURCES, NATIONAL ENVIRONMENTAL POLICY ACT (NEPA) AND AIRSPACE TECHNICAL SUPPORT, NGB/A4AM JOINT BASE ANDREWS, MD - NATURAL RESOURCES SUPPORT, TASK 6			15,215	0
GGBA			15,215	0
12.TASK ORDER #2023-156372 / CULTURAL RESOURCES, NATURAL RESOURCES, NATIONAL ENVIRONMENTAL POLICY ACT (NEPA) AND AIRSPACE TECHNICAL SUPPORT, NGB/A4AM JOINT BASE ANDREWS, MD - NEPA AIRSPACE SUPPORT, TASK 2			389	0
GGBA			389	0
12.TASK ORDER #2023-156372 / CULTURAL RESOURCES, NATURAL RESOURCES, NATIONAL ENVIRONMENTAL POLICY ACT (NEPA) AND AIRSPACE TECHNICAL SUPPORT, NGB/A4AM JOINT BASE ANDREWS, MD - NEPA SUPPORT PROGRAM, TASK 1			131,077	0
GGBA			131,077	0
12.TASK ORDER #2023-156372 / CULTURAL RESOURCES, NATURAL RESOURCES, NATIONAL ENVIRONMENTAL POLICY ACT (NEPA) AND AIRSPACE TECHNICAL SUPPORT, NGB/A4AM JOINT BASE ANDREWS, MD - PEST MANAGEMENT SUPPORT, TASK 7			6,827	0
GGBA			6,827	0
12.TASK ORDER #2023-156372 / CULTURAL RESOURCES, NATURAL RESOURCES, NATIONAL ENVIRONMENTAL POLICY ACT (NEPA) AND AIRSPACE TECHNICAL SUPPORT, NGB/A4AM JOINT BASE ANDREWS, MD - RESTORATION SUPPORT, TASK 8			42,629	0
GGBA			42,629	0
12.TASK ORDER 2024-00001 / CULTURAL & NATURAL RESOURCES, NEPA SUPPORT, NGB/A4AM JOINT BASE ANDREWS, MD - TASK 1 NEPA PROGRAM SUPPORT			375,130	0
GGBA			375,130	0
12.TASK ORDER 2024-00001 / CULTURAL & NATURAL RESOURCES, NEPA SUPPORT, NGB/A4AM JOINT BASE ANDREWS, MD - TASK 10 TRAVEL			54,747	0
GGBA			54,747	0
12.TASK ORDER 2024-00001 / CULTURAL & NATURAL RESOURCES, NEPA SUPPORT, NGB/A4AM JOINT BASE ANDREWS, MD - TASK 2 NEPA AIRSPACE SUPPORT			290	0
GGBA			290	0
12.TASK ORDER 2024-00001 / CULTURAL & NATURAL RESOURCES, NEPA SUPPORT, NGB/A4AM JOINT BASE ANDREWS, MD - TASK 3 ENVIRO BASELINE SURVEY SUPPORT			185,768	0
GGBA			185,768	0
12.TASK ORDER 2024-00001 / CULTURAL & NATURAL RESOURCES, NEPA SUPPORT, NGB/A4AM JOINT BASE ANDREWS, MD - TASK 4 INSTALLATION PLANNING SUPPORT			336,050	0
GGBA			336,050	0
12.TASK ORDER 2024-00001 / CULTURAL & NATURAL RESOURCES, NEPA SUPPORT, NGB/A4AM JOINT BASE ANDREWS, MD - TASK 5 CULTURAL RESOURCES SUPPORT			161,974	0
GGBA			161,974	0
12.TASK ORDER 2024-00001 / CULTURAL & NATURAL RESOURCES, NEPA SUPPORT, NGB/A4AM JOINT BASE ANDREWS, MD - TASK 6 NATURAL RESOURCES SUPPORT			96,968	0
GGBA			96,968	0
12.TASK ORDER 2024-00001 / CULTURAL & NATURAL RESOURCES, NEPA SUPPORT, NGB/A4AM JOINT BASE ANDREWS, MD - TASK 7 PEST MGMT CONTROL			33,363	0
GGBA			33,363	0
12.TASK ORDER 2024-00001 / CULTURAL & NATURAL RESOURCES, NEPA SUPPORT, NGB/A4AM JOINT BASE ANDREWS, MD - TASK 8 RESTORATION SUPPORT			379,769	0
GGBA			379,769	0
12.TASK ORDER 2024-00001 / CULTURAL & NATURAL RESOURCES, NEPA SUPPORT, NGB/A4AM JOINT BASE ANDREWS, MD - TASK 9 SITE MANAGER			6,308	0
GGBA			6,308	0
12.TASK ORDER 2024-00002 / CULTURAL & NATURAL RESOURCES, NEPA SUPPORT, NGB/A4AM JOINT BASE ANDREWS, MD - TASK 1 NEPA PROGRAM SUPPORT			95,678	0
GGBA			95,678	0
12.TASK ORDER 2024-00002 / CULTURAL & NATURAL RESOURCES, NEPA SUPPORT, NGB/A4AM JOINT BASE ANDREWS, MD - TASK 10 TRAVEL			9,441	0
GGBA			9,441	0
12.TASK ORDER 2024-00002 / CULTURAL & NATURAL RESOURCES, NEPA SUPPORT, NGB/A4AM JOINT BASE ANDREWS, MD - TASK 4 INSTALLATION PLANNING SUPPORT			472,877	0
GGBA			472,877	0
12.TASK ORDER 2024-00002 / CULTURAL & NATURAL RESOURCES, NEPA SUPPORT, NGB/A4AM JOINT BASE ANDREWS, MD - TASK 5 CULTURAL RESOURCES SUPPORT			3,774	0
GGBA			3,774	0
12.W9126G-22-2-0022 / CESU-GP: FORT JOHNSON CULTURAL RESOURCES PROGRAM SUPPORT: CONSERVATION BRANCH, ENVIRONMENTAL NATURAL RESOURCES MANAGEMENT DIVISION, DIRECTORATE OF PUBLIC WORKS, JOINT READINESS TRAINING CENTER -OY1			106,803	0
GGBA			106,803	0
12.W9126G-22-2-0022 / CESU-GP: FORT JOHNSON CULTURAL RESOURCES PROGRAM SUPPORT: JOINT READINESS TRAINING CENTER -OY3 TASK 1-2, CLIN 3001			118	0
GGBA			118	0
12.W912PP24V 0006 / DEPARTMENT OF DEFENSE PROGRAMS			2,628	0
GFBA			2,628	0
12.W9132T24C0002 / DEVELOPMENT OF A LAND MANAGEMENT DATABASE AND BEST PRACTICES GUIDE TO SUPPORT DEPARTMENT OF DEFENSE CARBON MANAGEMENT			94,715	0
GGBA			94,715	0
14.171 / MANUFACTURED HOUSING			13,446	0
NHAA			13,446	0

PROGRAM CLUSTER		
FEDERAL AGENCY, MAJOR SUBDIVISION		
ALN OR OTHER ID NUMBER / PROGRAM NAME	TOTAL	AMOUNT PASSED
STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	EXPENDITURES (\$)	THROUGH TO SUBRECIPIENTS (\$)
14.228 / COMMUNITY DEVELOPMENT BLOCK GRANTS/STATE'S PROGRAM AND NON-ENTITLEMENT GRANTS IN HAWAII	23,573,351	22,971,035
NHAA	10,282,696	10,228,247
NHAA (COVID-19)	1,553,596	1,552,204
NLAA	8,076,042	7,562,027
NLAA (COVID-19)	3,661,017	3,628,557
14.231 / EMERGENCY SOLUTIONS GRANT PROGRAM	2,437,059	2,391,445
NHAA	2,300,644	2,203,671
NHAA (COVID-19)	136,415	187,774
14.239 / HOME INVESTMENT PARTNERSHIPS PROGRAM	25,178,843	23,728,761
NHAA	15,430,683	14,329,497
NHAA (COVID-19)	9,748,160	9,399,264
14.241 / HOUSING OPPORTUNITIES FOR PERSONS WITH AIDS	1,117,388	1,090,640
NHAA	1,117,388	1,090,640
14.267 / CONTINUUM OF CARE PROGRAM	8,842,278	1,626,837
NHBA	8,842,278	1,626,837
14.275 / HOUSING TRUST FUND	7,413,649	6,443,493
NHAA	7,413,649	6,443,493
14.276 / YOUTH HOMELESSNESS DEMONSTRATION PROGRAM	323,755	181,220
NHBA	323,755	181,220
14.326 / PROJECT RENTAL ASSISTANCE DEMONSTRATION (PRA DEMO) PROGRAM OF SECTION 811 SUPPORTIVE HOUSING FOR PERSONS WITH DISABILITIES	1,699,144	0
NHBA	1,699,144	0
14.401 / FAIR HOUSING ASSISTANCE PROGRAM	649,377	0
SDAA	649,377	0
14.896 / FAMILY SELF-SUFFICIENCY PROGRAM	57,000	57,000
NHBA	57,000	57,000
15.015 / GOOD NEIGHBOR AUTHORITY	132,752	0
GGBA	132,752	0
15.018 / ENERGY COMMUNITY REVITALIZATION PROGRAM (ECRP)	6,947,854	0
PHAA	6,947,854	0
15.140D0421P0129 / DEPARTMENT OF THE INTERIOR PROGRAMS	37,884	0
GFBA	37,884	0
15.140L0618D0058 / TRAVEL ONLY: REFINING SUITABLE HABITAT MODELS TO IMPROVE MODEL PERFORMANCE ON BLM LANDS	556	0
GGBA	556	0
15.14X5016,14X5032,14X5044 / TAYLOR GRAZING ACT	154,371	154,371
WAAA	154,371	154,371
15.14X5133 / SALE OF PUBLIC LAND AND MATERIALS	124,054	124,054
WAAA	124,054	124,054
15.224 / CULTURAL AND PALEONTOLOGICAL RESOURCES MANAGEMENT	34,109	0
GCAA	34,109	0
15.225 / RECREATION AND VISITOR SERVICES	114,503	0
GFEA	9,706	0
GZAA	41,865	0
GZAA / UNIVERSITY OF ALASKA, FAIRBANKS (UA23-0018)	62,932	0
15.228 / BLM FUELS MANAGEMENT AND COMMUNITY FIRE ASSISTANCE PROGRAM ACTIVITIES	609,014	0
GGBA	492,069	0
GWAA	1,292	0
RCAA	115,653	0
15.229 / WILD HORSE AND BURRO RESOURCE MANAGEMENT	116,347	0
GGBA	116,347	0
15.231 / FISH, WILDLIFE AND PLANT CONSERVATION RESOURCE MANAGEMENT	6,897	0
GWAA	6,897	0
15.232 / JOINT FIRE SCIENCE PROGRAM	166,220	0
GGBA	142,679	0
GWAA	23,541	0
15.233 / FOREST AND WOODLANDS RESOURCE MANAGEMENT	476,599	0
GGBA	476,599	0
15.236 / ENVIRONMENTAL QUALITY AND PROTECTION	767,325	132,398
PHAA	562,791	0
PKAA	204,534	132,398
15.244 / AQUATICS RESOURCES MANAGEMENT	54,833	0
GGBA	31,833	0
PKAA	23,000	0
15.245 / PLANT CONSERVATION AND RESTORATION MANAGEMENT	34,298	0
GWAA	34,298	0
15.247 / WILDLIFE RESOURCE MANAGEMENT	66,323	0
GWAA	23,698	0
PMAA / NATIONAL FISH & WILDLIFE FOUNDATION (2505.23.078693)	42,625	0
15.248 / NATIONAL LANDSCAPE CONSERVATION SYSTEM	8,889	0
GWAA	8,889	0
15.250 / REGULATION OF SURFACE COAL MINING AND SURFACE EFFECTS OF UNDERGROUND COAL MINING	2,176,501	0
PKAA	2,176,501	0
15.252 / ABANDONED MINE LAND RECLAMATION (AMLR)	10,240,818	0
PKAA	10,240,818	0
15.427 / FEDERAL OIL AND GAS ROYALTY MANAGEMENT STATE AND TRIBAL COORDINATION	723,679	0
TAAA	723,679	0
15.435 / GOMESA	113,305	0
PMAA	113,305	0

PROGRAM CLUSTER		
FEDERAL AGENCY, MAJOR SUBDIVISION		
ALN OR OTHER ID NUMBER / PROGRAM NAME	TOTAL	AMOUNT PASSED
STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	EXPENDITURES (\$)	THROUGH TO SUBRECIPIENTS (\$)
15.509 / TITLE II, COLORADO RIVER BASIN SALINITY CONTROL	434,430	0
BCAA	122,830	0
PMAA	311,600	0
15.511 / CULTURAL RESOURCES MANAGEMENT	12,120	0
GCAA	12,120	0
15.514 / RECLAMATION STATES EMERGENCY DROUGHT RELIEF	948,075	58,694
PDAA / UPPER COLORADO RIVER COMMISSION (R23AP00295)	948,075	58,694
15.517 / FISH AND WILDLIFE COORDINATION ACT	272,297	0
PMAA	272,297	0
15.524 / RECREATION RESOURCES MANAGEMENT	1,293,901	0
PMAA	1,293,901	0
15.529 / UPPER COLORADO AND SAN JUAN RIVER BASINS ENDANGERED FISH RECOVERY	273,944	0
GGBA	120,129	0
PEAA	6,102	0
PMAA	147,713	0
15.560 / SECURE WATER ACT – RESEARCH AGREEMENTS	135,478	135,478
PDAA / SOUTHERN NEVADA WATER AUTHORITY (R23AP00118)	135,478	135,478
15.567 / COLORADO RIVER SYSTEM CONSERVATION PILOT	93,669	0
GGBA	93,669	0
15.615 / COOPERATIVE ENDANGERED SPECIES CONSERVATION FUND	135,027	48,799
PMAA	135,027	48,799
15.634 / STATE WILDLIFE GRANTS	1,896,967	0
PMAA	1,896,967	0
15.657 / ENDANGERED SPECIES RECOVERY IMPLEMENTATION	482,223	0
GGBA	482,223	0
15.663 / NFWF-USFWS CONSERVATION PARTNERSHIP	108,471	0
PMAA / NATIONAL FISH & WILDLIFE FOUNDATION (2504.20.070677)	108,471	0
15.664 / FISH AND WILDLIFE COORDINATION AND ASSISTANCE	147,394	0
GGBA	147,394	0
15.666 / ENDANGERED SPECIES CONSERVATION-WOLF LIVESTOCK LOSS COMPENSATION AND PREVENTION	70,737	0
PMAA	70,737	0
15.669 / COLLABORATIVE LANDSCAPE CONSERVATION	585,677	580,037
BDAA / NATIONAL FISH AND WILDLIFE FOUNDATION (5200.23.077714)	585,677	580,037
15.679 / COMBATING WILDLIFE TRAFFICKING	230,882	137,497
GGBA	230,882	137,497
15.684 / WHITE-NOSE SYNDROME NATIONAL RESPONSE IMPLEMENTATION	4,233	0
PMAA	4,233	0
15.808 / U.S. GEOLOGICAL SURVEY RESEARCH AND DATA COLLECTION	55,589,039	0
GGBA	15,133	0
GLAA	55,573,906	0
15.820 / NATIONAL AND REGIONAL CLIMATE ADAPTATION SCIENCE CENTERS	264,139	7,520
GGBA / UNIVERSITY OF ARIZONA (678404)	10,941	0
GGBA / UNIVERSITY OF ARIZONA (680644)	125,474	7,520
GGBA / UNIVERSITY OF ARIZONA (SUBAWARD # 678404)	127,724	0
15.904 / HISTORIC PRESERVATION FUND GRANTS-IN-AID	1,813,975	0
GCAA	1,751,252	0
GKAA	62,723	0
15.916 / OUTDOOR RECREATION ACQUISITION, DEVELOPMENT AND PLANNING	4,631,768	3,293,519
PMAA	4,631,768	3,293,519
15.922 / NATIVE AMERICAN GRAVES PROTECTION AND REPATRIATION ACT	5,852	0
GFBA	5,852	0
15.945 / COOPERATIVE RESEARCH AND TRAINING PROGRAMS – RESOURCES OF THE NATIONAL PARK SYSTEM	1,284,008	0
GFEA	81,003	0
GGBA	1,203,005	0
15.946 / CULTURAL RESOURCES MANAGEMENT	24,834	0
GGBA	24,834	0
15.954 / NATIONAL PARK SERVICE CONSERVATION, PROTECTION, OUTREACH, AND EDUCATION	227,180	0
PMAA	227,180	0
15.PG24-62160-01 / 2024 UTAH LOTIC AIM CEN AQ-10	47,928	0
GGBA / UNIVERSITY OF MONTANA (PG24-62160-01)	47,928	0
15.PG24-62165-01 / WYOMING LOTIC AIM 2024	135,836	0
GGBA / UNIVERSITY OF MONTANA (PG24-62165-01)	135,836	0
15.PG24-62166-01 / WY RIPARIAN WETLAND 2023-2024	305,628	0
GGBA / UNIVERSITY OF MONTANA (PG24-62166-01)	305,628	0
16.001 / LAW ENFORCEMENT ASSISTANCE NARCOTICS AND DANGEROUS DRUGS LABORATORY ANALYSIS	39,398	0
RBAA	39,398	0
16.017 / SEXUAL ASSAULT SERVICES FORMULA PROGRAM	848,721	778,925
RDAA	814,242	778,925
REAA	34,479	0
16.021 / JUSTICE SYSTEMS RESPONSE TO FAMILIES	102,238	0
JAAA / CASA (JOVW-22-00230-JFFX)	102,238	0
16.043 / VETERANS TREATMENT COURT DISCRETIONARY GRANT PROGRAM	271,592	262,717
JAAA	271,592	262,717
16.15PJD-24-GK-04188-MECP / DEPARTMENT OF JUSTICE	11,820	0
REAA / COLORADO SPRINGS POLICE DEPARTMENT (15PJDP-24-GK-04188-MECP)	11,820	0
16.320 / SERVICES FOR TRAFFICKING VICTIMS	50,174	0
GGBA / ASIAN PACIFIC DEVELOPMENT CENTER (APDC MOU)	25,136	0

PROGRAM CLUSTER		
FEDERAL AGENCY, MAJOR SUBDIVISION		
ALN OR OTHER ID NUMBER / PROGRAM NAME	TOTAL	AMOUNT PASSED
STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	EXPENDITURES (\$)	THROUGH TO SUBRECIPIENTS (\$)
GGBA / DENVER DISTRICT ATTORNEY'S OFFICE (202366405)	25,038	0
16.321 / ANTITERRORISM EMERGENCY RESERVE	1,135,787	1,135,787
RDAA	1,135,787	1,135,787
16.50D-DN-A6194333 / DEPARTMENT OF JUSTICE	5,907	0
RBAA	5,907	0
16.525 / GRANTS TO REDUCE DOMESTIC VIOLENCE, DATING VIOLENCE, SEXUAL ASSAULT, AND STALKING ON CAMPUS	140,680	0
GGJA	56,923	0
GYAA	83,757	0
16.540 / JUVENILE JUSTICE AND DELINQUENCY PREVENTION	426,557	0
RDAA	426,557	0
16.554 / NATIONAL CRIMINAL HISTORY IMPROVEMENT PROGRAM (NCHIP)	572,365	0
RDAA	572,365	0
16.560 / NATIONAL INSTITUTE OF JUSTICE RESEARCH, EVALUATION, AND DEVELOPMENT PROJECT GRANTS	72,463	0
GFEA	26,394	0
REAA	46,069	0
16.575 / CRIME VICTIM ASSISTANCE	25,960,144	22,975,695
GFEA / OFFICE FOR VICTIMS OF CRIME (2022-VA-23-248-00)	189,944	108,187
GFEA / OFFICE FOR VICTIMS OF CRIME (2024-VA-25-473-00)	104,048	37,617
RDAA	25,666,152	22,829,891
16.576 / CRIME VICTIM COMPENSATION	6,226,399	5,992,667
RDAA	6,226,399	5,992,667
16.585 / TREATMENT COURT DISCRETIONARY GRANT PROGRAM	1,210,017	0
JAAA	1,210,017	0
16.588 / VIOLENCE AGAINST WOMEN FORMULA GRANTS	3,723,707	3,186,034
RDAA	3,723,707	3,186,034
16.590 / GRANTS TO ENCOURAGE ARREST POLICIES AND ENFORCEMENT OF PROTECTION ORDERS PROGRAM	500,974	420,711
JAAA	178,608	108,506
RDAA	322,366	312,205
16.593 / RESIDENTIAL SUBSTANCE ABUSE TREATMENT FOR STATE PRISONERS	333,663	0
RDAA	333,663	0
16.606 / STATE CRIMINAL ALIEN ASSISTANCE PROGRAM	2,893,386	0
CAAA	2,893,386	0
16.609 / PROJECT SAFE NEIGHBORHOODS	279,111	221,575
RDAA	279,111	221,575
16.66F-DN-A53538-D / DEPARTMENT OF JUSTICE	13,715	0
RBAA	13,715	0
16.710 / PUBLIC SAFETY PARTNERSHIP AND COMMUNITY POLICING GRANTS	21,457	0
GFBA	4,984	0
LAAA	16,473	0
16.735 / PREA PROGRAM: STRATEGIC SUPPORT FOR PREA IMPLEMENTATION	22,323	0
CAAA	22,323	0
16.738 / EDWARD BYRNE MEMORIAL JUSTICE ASSISTANCE GRANT PROGRAM	5,437,639	3,253,237
CAAA	128,069	0
RDAA	5,309,570	3,253,237
16.741 / DNA BACKLOG REDUCTION PROGRAM	1,580,418	0
REAA	1,580,418	0
16.742 / PAUL COVERDELL FORENSIC SCIENCES IMPROVEMENT GRANT PROGRAM	367,088	142,528
RDAA	367,088	142,528
16.745 / CRIMINAL AND JUVENILE JUSTICE AND MENTAL HEALTH COLLABORATION PROGRAM	309,917	41,708
JAAA	103,954	0
RDAA	205,963	41,708
16.750 / SUPPORT FOR ADAM WALSH ACT IMPLEMENTATION GRANT PROGRAM	64,078	38,172
RDAA	64,078	38,172
16.751 / EDWARD BYRNE MEMORIAL COMPETITIVE GRANT PROGRAM	78,262	0
RDAA	78,262	0
16.752 / ECONOMIC, HIGH-TECH, AND CYBER CRIME PREVENTION	0	0
REAA	0	0
16.754 / HAROLD ROGERS PRESCRIPTION DRUG MONITORING PROGRAM	396,770	396,770
SJAA	396,770	396,770
16.812 / SECOND CHANCE ACT REENTRY INITIATIVE	146,030	0
CAAA	146,030	0
16.816 / JOHN R. JUSTICE PROSECUTORS AND DEFENDERS INCENTIVE ACT	80,807	75,446
RDAA	80,807	75,446
16.820 / POSTCONVICTION TESTING OF DNA EVIDENCE	293,492	0
GFBA	293,492	0
16.827 / JUSTICE REINVESTMENT INITIATIVE	665,229	0
RDAA	665,229	0
16.834 / DOMESTIC TRAFFICKING VICTIM PROGRAM	282,308	86,557
RDAA	282,308	86,557
16.835 / BODY WORN CAMERA POLICY AND IMPLEMENTATION	178,000	0
TAAA	178,000	0
16.838 / COMPREHENSIVE OPIOID, STIMULANT, AND OTHER SUBSTANCES USE PROGRAM	477,738	52,034
FHLA	477,738	52,034
16.839 / STOP SCHOOL VIOLENCE	714,800	297,096
DAAA	322,697	19,145
RFAA	392,103	277,951
16.922 / EQUITABLE SHARING PROGRAM	93,887	0

PROGRAM CLUSTER		
FEDERAL AGENCY, MAJOR SUBDIVISION		
ALN OR OTHER ID NUMBER / PROGRAM NAME	TOTAL	AMOUNT PASSED
STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	EXPENDITURES (\$)	THROUGH TO SUBRECIPIENTS (\$)
LAAA	93,887	0
16.9A-DN-A-62491 / DEPARTMENT OF JUSTICE	0	0
REAA	0	0
16.FWB3000F/JLEOTFS4 / DEPARTMENT OF JUSTICE	0	0
REAA	0	0
16.G18RM0018A/OCDETF / DEPARTMENT OF JUSTICE	10,652	0
REAA	10,652	0
17.002 / LABOR FORCE STATISTICS	1,557,447	0
KAAA	171,960	0
KAFA	1,385,487	0
17.005 / COMPENSATION AND WORKING CONDITIONS	97,336	0
FHCA	54,150	0
KAAA	4,472	0
KAFA	38,714	0
17.225 / UNEMPLOYMENT INSURANCE	602,885,443	2,485,162
KAAA	3,633,050	0
KABA	596,107,735	0
KADA	2,485,162	2,485,162
KARA	659,496	0
17.235 / SENIOR COMMUNITY SERVICE EMPLOYMENT PROGRAM	776,415	764,518
IHAA	776,415	764,518
17.245 / TRADE ADJUSTMENT ASSISTANCE	743,934	24,414
KAAA	16,549	0
KADA	701,260	24,414
KARA	26,125	0
17.261 / WORKFORCE DATA QUALITY INITIATIVE (WDQI)	1,541,181	0
GJBA	919,058	0
KADA	622,123	0
17.268 / H-1B JOB TRAINING GRANTS	0	0
GJTA (COVID-19)	0	0
17.270 / REENTRY EMPLOYMENT OPPORTUNITIES	626,759	23,225
KAAA	47,504	0
KADA	367,086	23,225
KARA	212,169	0
17.271 / WORK OPPORTUNITY TAX CREDIT PROGRAM (WOTC)	320,169	0
KAAA	34,443	0
KADA	285,726	0
17.273 / TEMPORARY LABOR CERTIFICATION FOR FOREIGN WORKERS	711,477	9,028
KAAA	59,168	0
KADA	572,631	9,028
KARA	79,678	0
17.277 / WIOA NATIONAL DISLOCATED WORKER GRANTS / WIA NATIONAL EMERGENCY GRANTS	4,266,073	420,748
KAAA	161,202	0
KADA	3,197,463	390,484
KARA	907,408	30,264
17.285 / REGISTERED APPRENTICESHIP	3,593,096	385,398
KAAA	211,720	0
KAPP	3,377,778	385,312
KARA	3,598	86
17.289 / COMMUNITY PROJECT FUNDING/CONGRESSIONALLY DIRECTED SPENDING	274,000	0
GJGA (COVID-19)	274,000	0
17.502 / OCCUPATIONAL SAFETY AND HEALTH SUSAN HARWOOD TRAINING GRANTS	66,272	0
GGBA	66,272	0
17.504 / CONSULTATION AGREEMENTS	1,014,145	0
GFEA / EASTERN RESEARCH GROUP, INC. (DSG-0001-04_MOD01)	16,468	0
GGBA	997,677	0
17.602 / MINE HEALTH AND SAFETY EDUCATION AND TRAINING	323,808	0
PKAA	323,808	0
17.603 / BROOKWOOD-SAGO GRANT	-12,931	0
PKAA	-12,931	0
19.009 / ACADEMIC EXCHANGE PROGRAMS - UNDERGRADUATE PROGRAMS	2,918	0
GFEA	2,918	0
19.040 / PUBLIC DIPLOMACY PROGRAMS	69,448	0
GGBA	69,448	0
19.3000327517 / DEPARTMENT OF STATE PROGRAMS	181,843	0
GFBA / INSTITUTE OF INTERNATIONAL EDUCATION (3000327517)	181,843	0
19.401 / ACADEMIC EXCHANGE PROGRAMS - SCHOLARS	1,647	0
GGBA / INSTITUTE OF INTERNATIONAL EDUCATION (3000333936)	1,204	0
GGBA / INSTITUTE OF INTERNATIONAL EDUCATION (SECAGD24CA0006, AGREEMENT NO. 3000327577)	443	0
19.408 / ACADEMIC EXCHANGE PROGRAMS - TEACHERS	231,815	0
GKAA / INTERNATIONAL RESEARCH AND EXCHANGES BOARD (FY23-FTEA-UNC-01)	-641	0
GKAA / INTERNATIONAL RESEARCH AND EXCHANGES BOARD (FY25-FTEA-UNC-01)	232,456	0
19.703 / CRIMINAL JUSTICE SYSTEMS	436,887	0
CAAA	436,887	0
20.106 / AIRPORT IMPROVEMENT PROGRAM, INFRASTRUCTURE INVESTMENT AND JOBS ACT PROGRAMS, AND COVID-19 AIRPORTS PROGRAMS	0	0
HAAA	0	0
20.200 / HIGHWAY RESEARCH AND DEVELOPMENT PROGRAM	395,297	0

PROGRAM CLUSTER		
FEDERAL AGENCY, MAJOR SUBDIVISION		
ALN OR OTHER ID NUMBER / PROGRAM NAME	TOTAL	AMOUNT PASSED
STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	EXPENDITURES (\$)	THROUGH TO SUBRECIPIENTS (\$)
GJEA	17,369	0
HAAA	377,928	0
20.205 / HIGHWAY PLANNING AND CONSTRUCTION	804,074,447	150,787,893
HAAA	786,366,774	142,586,823
HAAA (COVID-19)	8,334,385	8,201,070
HTBA	9,373,288	0
20.215 / HIGHWAY TRAINING AND EDUCATION	291,949	0
GFC A	0	0
GFEA	31,000	0
HAAA	260,949	0
20.219 / RECREATIONAL TRAILS PROGRAM	1,409,250	1,409,250
PMAA	1,409,250	1,409,250
20.223 / TRANSPORTATION INFRASTRUCTURE FINANCE AND INNOVATION ACT (TIFIA) PROGRAM	47,040,591	0
HTCA	47,040,591	0
20.224 / FEDERAL LANDS ACCESS PROGRAM	0	0
HAAA	0	0
20.232 / COMMERCIAL DRIVER'S LICENSE PROGRAM IMPLEMENTATION GRANT	297,994	0
TAAA	297,994	0
20.240 / FUEL TAX EVASION-INTERGOVERNMENTAL ENFORCEMENT EFFORT	0	0
HAAA	0	0
20.505 / METROPOLITAN TRANSPORTATION PLANNING AND STATE AND NON-METROPOLITAN PLANNING AND RESEARCH	2,952,569	2,754,373
HAAA	2,952,569	2,754,373
20.509 / FORMULA GRANTS FOR RURAL AREAS AND TRIBAL TRANSIT PROGRAM	24,453,831	21,983,892
HAAA	24,359,199	21,889,260
HAAA (COVID-19)	94,632	94,632
20.528 / RAIL FIXED GUIDEWAY PUBLIC TRANSPORTATION SYSTEM STATE SAFETY OVERSIGHT FORMULA GRANT PROGRAM	491,210	0
SGAA	491,210	0
20.530 / PUBLIC TRANSPORTATION INNOVATION	0	0
HAAA	0	0
20.534 / COMMUNITY PROJECT FUNDING CONGRESSIONALLY DIRECTED SPENDING	1,176,416	1,176,416
HAAA	1,176,416	1,176,416
20.608 / MINIMUM PENALTIES FOR REPEAT OFFENDERS FOR DRIVING WHILE INTOXICATED	586,892	586,892
HAAA	586,892	586,892
20.609 / SAFETY BELT PERFORMANCE GRANTS	77,788	0
HAAA	77,788	0
20.700 / PIPELINE SAFETY PROGRAM STATE BASE GRANT	1,419,407	0
SGAA	1,419,407	0
20.703 / INTERAGENCY HAZARDOUS MATERIALS PUBLIC SECTOR TRAINING AND PLANNING GRANTS	644,519	303,022
RFAA	644,519	303,022
20.933 / NATIONAL INFRASTRUCTURE INVESTMENTS	32,134,512	12,924,222
HAAA	32,134,512	12,924,222
20.934 / NATIONALLY SIGNIFICANT FREIGHT AND HIGHWAY PROJECTS	34,456,777	0
HAAA	34,456,777	0
20.941 / STRENGTHENING MOBILITY AND REVOLUTIONIZING TRANSPORTATION (SMART) GRANTS PROGRAM	658,781	636,977
HAAA	658,781	636,977
20.942 / THRIVING COMMUNITIES PROGRAM CAPACITY BUILDERS COOPERATIVE AGREEMENTS	142,512	10,991
EAAA	258	0
ECAA	142,254	10,991
21.016 / EQUITABLE SHARING	66	0
REAA	66	0
21.019 / CORONAVIRUS RELIEF FUND	-2	-1
EAAA (COVID-19)	-1	0
HAAA (COVID-19)	0	0
IHAA (COVID-19)	-1	-1
21.023 / EMERGENCY RENTAL ASSISTANCE PROGRAM	13,005,112	11,373,858
NHBA (COVID-19)	13,005,112	11,373,858
21.026 / HOMEOWNER ASSISTANCE FUND	19,482,539	18,776,192
NHAA (COVID-19)	19,482,539	18,776,192
21.027 / CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	710,642,227	81,778,906
AADA (COVID-19)	21,171	0
AAHA (COVID-19)	1,582,361	0
BMAA (COVID-19)	363,511	286,633
CAAA (COVID-19)	326,287,839	0
CBAA (COVID-19)	12,043,285	0
DAAA (COVID-19)	149,583	71,273
DBAA (COVID-19)	83,642	0
EDAA (COVID-19)	7,705,670	7,445,404
EGBA (COVID-19)	3,729,605	3,716,859
FAAA (COVID-19)	-561,415	38,485
FHCA (COVID-19)	2,368,886	24,459
FHLA (COVID-19)	5,535,543	3,026,455
FHMA (COVID-19)	25,534	0
GAAA (COVID-19)	3,238,922	0
GCAA (COVID-19)	290,508	0
GFBA (COVID-19) / ADAMS COUNTY GOVERNMENT (ARPA 24-10)	112,695	0
GFCA (COVID-19)	3,218,964	0
GFCA (COVID-19) / CITY OF COLORADO SPRINGS (CITY AGREEMENT # C-11293)	38,635	0

PROGRAM CLUSTER		
FEDERAL AGENCY, MAJOR SUBDIVISION		
ALN OR OTHER ID NUMBER / PROGRAM NAME	TOTAL	AMOUNT PASSED
STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	EXPENDITURES (\$)	THROUGH TO SUBRECIPIENTS (\$)
GFCA (COVID-19) / EL PASO COUNTY (CIG-2022-049)	19,799	5,500
GFCA (COVID-19) / EL PASO COUNTY (CIG-2022-050)	47,891	0
GFEA (COVID-19)	8,995,043	454,522
GFEA (COVID-19) / SHERIDAN SCHOOL DISTRICT NO. 2 (AWD-232334_AMD01)	-705	0
GGBA (COVID-19)	3,002,143	0
GGBA (COVID-19) / CITY OF FORT COLLINS (AGREEMENT DATED 02/02/2024)	8,000	0
GGBA (COVID-19) / LARIMER COUNTY (SUB AWARD ON SLFRP0126)	12,343	0
GGEA (COVID-19)	261,265	0
GGJA (COVID-19)	1,160,384	0
GJAA (COVID-19)	1,220,916	76,849
GJBA (COVID-19)	280,999	0
GJCA (COVID-19)	3,952,821	0
GJDA (COVID-19)	1,969,941	0
GJEA (COVID-19)	212,074	0
GJFA (COVID-19)	3,745,763	0
GJGA (COVID-19)	949,307	0
GJHA (COVID-19)	37,941	0
GJJA (COVID-19)	338,252	0
GJKA (COVID-19)	343,417	0
GJLA (COVID-19)	30,158	0
GJMA (COVID-19)	686,703	0
GJRA (COVID-19)	5,192,396	0
GJTA (COVID-19)	218,601	0
GKAA (COVID-19)	1,474,872	0
GMAA (COVID-19)	13,842,472	0
GSAA (COVID-19)	2,127,602	0
GTAA (COVID-19)	2,252,054	0
GWAA (COVID-19)	70,606	0
GYAA (COVID-19)	1,002,693	0
GZAA (COVID-19)	820,439	0
HAAA (COVID-19)	6,695,074	188,472
IHAA (COVID-19)	43,035,018	28,311,716
JAAA (COVID-19)	200,315,421	315,421
KAAA (COVID-19)	60,825	0
KADA (COVID-19)	3,515,945	0
KARA (COVID-19)	-64,567	0
KFAM (COVID-19)	-495,785	0
KONA (COVID-19)	-68,450	0
NHAA (COVID-19)	-44,444	-55,308
NLAA (COVID-19)	4,071,259	4,060,400
OSAA (COVID-19)	114,921	0
PAAA (COVID-19)	135,608	0
PDAA (COVID-19)	14,470,610	14,449,618
QAAA (COVID-19) / STATE OF COLORADO (MULTIPLE)	3,827,098	3,585,963
RBAA	501,152	0
RDAA	9,665,083	9,624,936
RFAA	-1,919,956	-3,126
UHAA (COVID-19)	6,316,286	6,154,375
21.029 / CORONAVIRUS CAPITAL PROJECTS FUND	57,976,173	22,674,029
EGBA (COVID-19)	24,294,662	22,674,029
NHAA (COVID-19)	33,681,511	0
21.031 / STATE SMALL BUSINESS CREDIT INITIATIVE TECHNICAL ASSISTANCE GRANT PROGRAM	-1,708,144	-1,962,803
EDAA	1,688,560	1,684,507
EDAA (COVID-19)	-3,396,704	-3,647,310
21.N/A / JOBS AND TAX GROWTH RECONCILIATION ACT OF 2003	146	0
EAAA	146	0
27.011 / INTERGOVERNMENTAL PERSONNEL ACT (IPA) MOBILITY PROGRAM	22,875	0
GFEA	22,875	0
31.007 / EXPORT - LOAN GUARANTEE/INSURED LOANS	931,786	143,227
GFEA / UNIVERSITY OF NORTH TEXAS (RF00250-2022-0040_AMD07)	-3,143	0
GFEA / UNIVERSITY OF NORTH TEXAS (RF00250-2022-0040_AMD12)	206,184	78,442
GFEA / UNIVERSITY OF NORTH TEXAS (RF00250-2022-0040_AMD13)	657,460	0
GFEA / UNIVERSITY OF NORTH TEXAS (RF00250-2022-0040_AMD14)	71,285	64,785
32.001 / COMMUNICATIONS INFORMATION AND ASSISTANCE AND INVESTIGATION OF COMPLAINTS	196,441	0
IHAA	196,441	0
43.001 / SCIENCE	248,009	0
GFBA	6,064	0
GGBA	241,945	0
43.008 / OFFICE OF STEM ENGAGEMENT (OSTEM)	996,679	427,675
GFBA	996,679	427,675
43.ASUB00001604 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION PROGRAMS	8,401	0
GFBA / ARIZONA STATE UNIVERSITY (ASUB00001604)	8,401	0
43.SUBCONTRACT NO. 1647029 / AEROSOL FILTER ANALYSIS RELATED SERVICES FOR JET PROPOSAL LABORATORIES	16,386	0
GGBA / CALIFORNIA INSTITUTE OF TECHNOLOGY/JET PROPULSION LAB (SUBCONTRACT NO. 1647029)	16,386	0
45.024 / PROMOTION OF THE ARTS GRANTS TO ORGANIZATIONS AND INDIVIDUALS	83,178	0
GCAA	7,980	0
GFBA	-58	0

PROGRAM CLUSTER		
FEDERAL AGENCY, MAJOR SUBDIVISION		
ALN OR OTHER ID NUMBER / PROGRAM NAME	TOTAL	AMOUNT PASSED
STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	EXPENDITURES (\$)	THROUGH TO SUBRECIPIENTS (\$)
GFBA / ARTS MIDWEST (2023-2755)	25,000	0
GFCA	-1	0
GFCA / ARTS MIDWEST (2024-3231)	25,000	0
GGBA	25,257	0
45.025 / PROMOTION OF THE ARTS PARTNERSHIP AGREEMENTS	496,367	261,363
EDAA	488,367	257,363
GJGA (COVID-19)	8,000	4,000
45.149 / PROMOTION OF THE HUMANITIES DIVISION OF PRESERVATION AND ACCESS	7,442	0
GGBA	7,442	0
45.161 / PROMOTION OF THE HUMANITIES RESEARCH	67,075	22,669
GCAA	29,991	0
GFBA	37,084	22,669
45.162 / PROMOTION OF THE HUMANITIES TEACHING AND LEARNING RESOURCES AND CURRICULUM DEVELOPMENT	187,531	0
GFBA	50,639	0
GFCA	0	0
GFEA	35,556	0
GSAA	58,666	0
GSAA / TEAGLE FOUNDATION (2005508)	42,670	0
45.301 / MUSEUMS FOR AMERICA	43,850	0
GCAA	43,850	0
45.310 / GRANTS TO STATES	4,582,182	184,968
DAAA	3,456,875	0
GTA	1,125,307	184,968
45.312 / NATIONAL LEADERSHIP GRANTS	315,525	0
DAAA	12,341	0
GCAA	303,184	0
45.313 / LAURA BUSH 21ST CENTURY LIBRARIAN PROGRAM	10,482	0
GFBA	6,901	0
GFBA / VIRGINIA TECH UNIVERSITY (545367-19557)	3,581	0
45.FORD0089-30394 / NATIONAL ENDOWMENT FOR THE ARTS PROGRAMS	124	0
GFBA / FORDHAM UNIVERSITY (FORD0089-30394)	124	0
58.AWD-21-09-0110 / U S SECURITIES EXCHANGE COMMISSION	153,523	0
GFBA	153,523	0
59.037 / SMALL BUSINESS DEVELOPMENT CENTERS	2,100,042	805,709
EDAA	1,945,182	805,709
GJKA	154,860	0
59.058 / FEDERAL AND STATE TECHNOLOGY PARTNERSHIP PROGRAM	61,864	61,864
EDAA	61,864	61,864
59.059 / CONGRESSIONAL GRANTS	74,373	0
GSAA	74,373	0
59.061 / STATE TRADE EXPANSION	605,042	228,182
EDAA	605,042	228,182
64.014 / VETERANS STATE DOMICILIARY CARE	796,764	0
IHAA	796,764	0
64.015 / VETERANS STATE NURSING HOME CARE	41,023,502	0
IHAA	41,023,502	0
64.101 / BURIAL EXPENSES ALLOWANCE FOR VETERANS	215,783	0
OAAA	215,783	0
64.115 / VETERANS INFORMATION AND ASSISTANCE	55,731	0
GFCA	55,731	0
64.206 / VA OUTER BURIAL RECEPTACLE ALLOWANCE PROGRAM	29,784	0
OAAA	29,784	0
66.034 / SURVEYS, STUDIES, RESEARCH, INVESTIGATIONS, DEMONSTRATIONS, AND SPECIAL PURPOSE ACTIVITIES RELATING TO THE CLEAN AIR ACT	1,085,089	14,593
FEDA	1,085,089	14,593
66.039 / DIESEL EMISSION REDUCTION ACT (DERA) NATIONAL GRANTS	17,308	0
GFBA	17,308	0
66.040 / DIESEL EMISSIONS REDUCTION ACT (DERA) STATE GRANTS	912,555	0
FEDA	912,555	0
66.044 / WILDFIRE SMOKE PREPAREDNESS IN COMMUNITY BUILDINGS GRANT PROGRAM	679	0
FEGA	679	0
66.046 / CLIMATE POLLUTION REDUCTION GRANTS	1,325,535	0
EFAA	1,325,535	0
66.306 / ENVIRONMENTAL JUSTICE COLLABORATIVE PROBLEM-SOLVING COOPERATIVE AGREEMENT PROGRAM	122,372	0
GGBA / MONTANA STATE UNIVERSITY (G121-25-WB009)	122,372	0
66.419 / WATER POLLUTION CONTROL STATE, INTERSTATE, AND TRIBAL PROGRAM SUPPORT	75,855	66,726
FEEA	75,855	66,726
66.433 / STATE UNDERGROUND WATER SOURCE PROTECTION	108,000	0
PHAA	108,000	0
66.442 / WATER INFRASTRUCTURE IMPROVEMENTS FOR THE NATION SMALL AND UNDERSERVED COMMUNITIES EMERGING CONTAMINANTS GRANT PROGRAM	2,020,351	206,104
FEGA	2,020,351	206,104
66.444 / VOLUNTARY SCHOOL AND CHILD CARE LEAD TESTING AND REDUCTION GRANT PROGRAM (SDWA 1464(D))	296,837	0
FHCA	296,837	0
66.454 / WATER QUALITY MANAGEMENT PLANNING	8,926,605	1,049,767
FEGA	8,926,605	1,049,767
66.458 / CLEAN WATER STATE REVOLVING FUND	2,059,949	159,078
FEGA	1,708,920	159,078
NLAA / COLORADO WATER RESOURCE & POWER DEVELOPMENT AUTHORITY (SRF PROGRAM)	351,029	0

PROGRAM CLUSTER		
FEDERAL AGENCY, MAJOR SUBDIVISION		
ALN OR OTHER ID NUMBER / PROGRAM NAME		
STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	TOTAL EXPENDITURES (\$)	AMOUNT PASSED THROUGH TO SUBRECIPIENTS (\$)
66.460 / NONPOINT SOURCE IMPLEMENTATION GRANTS	2,155,730	1,872,244
FEGA	1,920,458	1,872,244
GGBA / COLORADO AG WATER ALLIANCE (2022-151709)	5,665	0
GGBA / COLORADO AG WATER ALLIANCE (2024-158232)	101,303	0
PKAA / UTE MOUNTAIN TRIBE (W1-95824610-0)	128,304	0
66.468 / DRINKING WATER STATE REVOLVING FUND	5,148,034	42,667
FEGA	5,148,034	42,667
66.486 / UNDERGROUND INJECTION CONTROL PROGRAM GRANTS: CLASS VI CARBON SEQUESTRATION WELLS	88,178	0
PHAA	88,178	0
66.605 / PERFORMANCE PARTNERSHIP GRANTS	8,220,506	42,706
BDAA	53,461	0
BPAA	472,344	42,706
FAAA	911,969	0
FEDA	2,677,980	0
FEEA	1,091,442	0
FEFA	1,322,192	0
FEGA	1,691,118	0
66.608 / ENVIRONMENTAL INFORMATION EXCHANGE NETWORK GRANT PROGRAM AND RELATED ASSISTANCE	209,704	0
FEDA	75,655	0
FEGA	134,049	0
66.716 / RESEARCH, DEVELOPMENT, MONITORING, PUBLIC EDUCATION, OUTREACH, TRAINING, DEMONSTRATIONS, AND STUDIES	601,871	33,721
GGBA	584,948	33,721
GGBA / EXTENSION FOUNDATION (PSEFMP-2024-2411)	7,137	0
GGBA / EXTENSION FOUNDATION (PSEFMP-2025-2668)	9,786	0
66.802 / SUPERFUND STATE, POLITICAL SUBDIVISION, AND INDIAN TRIBE SITE-SPECIFIC COOPERATIVE AGREEMENTS	4,542,372	0
FEEA	4,542,372	0
66.804 / UNDERGROUND STORAGE TANK (UST) PREVENTION, DETECTION, AND COMPLIANCE PROGRAM	247,089	0
KAAA	18,971	0
KATA	228,118	0
66.805 / LEAKING UNDERGROUND STORAGE TANK TRUST FUND CORRECTIVE ACTION PROGRAM	879,390	0
KAAA	57,417	0
KATA	821,973	0
66.809 / SUPERFUND STATE AND INDIAN TRIBE CORE PROGRAM COOPERATIVE AGREEMENTS	6,989	0
FEEA	6,989	0
66.815 / BROWNFIELDS JOB TRAINING COOPERATIVE AGREEMENTS	-260	-260
NHAA	-260	-260
66.817 / STATE AND TRIBAL RESPONSE PROGRAM GRANTS	966,552	0
FEEA	966,552	0
66.818 / BROWNFIELDS MULTIPURPOSE, ASSESSMENT, REVOLVING LOAN FUND, AND CLEANUP COOPERATIVE AGREEMENTS	867,071	0
FEEA	867,071	0
66.920 / SOLID WASTE INFRASTRUCTURE FOR RECYCLING INFRASTRUCTURE GRANTS	152,935	0
FEEA	152,935	0
66.959 / GREENHOUSE GAS REDUCTION FUND: SOLAR FOR ALL	426,504	0
EFAA	426,504	0
66.961 / SUPERFUND STATE AND INDIAN TRIBE COMBINED COOPERATIVE AGREEMENTS (SITE-SPECIFIC AND CORE)	932,297	0
FEEA	932,297	0
77.008 / U.S. NUCLEAR REGULATORY COMMISSION SCHOLARSHIP AND FELLOWSHIP PROGRAM	102,502	0
GLAA	102,502	0
81.041 / STATE ENERGY PROGRAM	4,924,870	80,000
EFAA	4,924,870	80,000
81.042 / WEATHERIZATION ASSISTANCE FOR LOW-INCOME PERSONS	15,283,839	14,023,222
EFAA	15,283,839	14,023,222
81.049 / OFFICE OF SCIENCE FINANCIAL ASSISTANCE PROGRAM	2,593,047	27,500
GGBA	2,381,170	27,500
GWAA	211,877	0
81.0F-60222 / RADAR DEPLOYMENT FOR SURFACE ATMOSPHERE INTEGRATED LABORATORY	10,550	0
GGBA / UNIVERSITY OF CHICAGO, ARGONNE NATIONAL LABORATORY (0F-60222)	10,550	0
81.106 / TRANSPORT OF TRANSURANIC WASTES TO THE WASTE ISOLATION PILOT PLANT: STATES AND TRIBAL CONCERNS, PROPOSED SOLUTIONS	211,274	0
RBAA / WESTERN INTERSTATE ENERGY BOARD (WIEB-CO-23/26)	211,274	0
81.117 / ENERGY EFFICIENCY AND RENEWABLE ENERGY INFORMATION DISSEMINATION, OUTREACH, TRAINING AND TECHNICAL ANALYSIS/ASSISTANCE	704,290	17,232
EFAA	704,290	17,232
81.128 / ENERGY EFFICIENCY AND CONSERVATION BLOCK GRANT PROGRAM (EECBG)	146,714	101,126
EFAA	146,714	101,126
81.136 / LONG-TERM SURVEILLANCE AND MAINTENANCE	1,197,530	0
FEEA	277,475	0
GSAA	339,929	0
PKAA	580,126	0
81.2124010 / AES COHORT 1: LIAM WITTEMAN 04/13/2023	-7,059	0
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-242)	-7,059	0
81.254 / GRID INFRASTRUCTURE DEPLOYMENT AND RESILIENCE	553,774	331,583
EFAA	553,774	331,583
81.701693 / DEEP UNDERGROUND NEUTRINO EXPERIMENT (DUNE)	592,044	0
GGBA	592,044	0
81.DE-AC36-08GO28308 / AES COHORT 1: HEATHER MIRLITZ	1,701	0
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-239)	1,701	0
81.DE-AC36-08GO28308 / AES COHORT 1: TOBIAS HULL	31,202	0
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-240)	31,202	0

PROGRAM CLUSTER		
FEDERAL AGENCY, MAJOR SUBDIVISION		
ALN OR OTHER ID NUMBER / PROGRAM NAME	TOTAL	AMOUNT PASSED
STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	EXPENDITURES (\$)	THROUGH TO SUBRECIPIENTS (\$)
81.DE-AC36-08GO28308 / AES COHORT 2: EMILY VOLK 04/13/2023	64,386	0
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-248)	64,386	0
81.DE-AC36-08GO28308 / AES COHORT 3: DARCI COLLINS	62,110	0
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-249)	62,110	0
81.DE-AC36-08GO28308 / AES COHORT 3: MELISSA POPEIL 04/13/2023	61,535	0
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-251)	61,535	0
81.DE-AC36-08GO28308 / AES COHORT 4: ANISHA SHARMA	37,041	0
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-270)	37,041	0
81.DE-AC36-08GO28308 / AES COHORT 4: DARIN MEEKER	77,481	0
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-269)	77,481	0
81.DE-AC36-08GO28308 / AES COHORT 4: IRENE WALKER	70,454	0
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-271)	70,454	0
81.DE-AC36-08GO28308 / AES COHORT 4: MITCHELL HANSEN	73,741	0
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-267)	73,741	0
81.DE-AC36-08GO28308 / AES COHORT 4: ZACHARY TULLY	65,144	0
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-266)	65,144	0
81.DE-AC36-08GO28308 / AES COHORT 5: MIA MOORE	65,020	0
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-293)	65,020	0
81.DE-AC36-08GO28308 / WEST GATE MINES PARTNERSHIP	86,738	0
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-238)	86,738	0
81.DE-AR0000954 / AES COHORT 2: ALEXA SCHWARTZ 04/13/2023	5,434	0
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-246)	5,434	0
81.PO 155624 / JOB NO. 1409 - NATIONAL HISTORIC PRESERVATION ACT WORK AT THE NAVAL REACTORS FACILITY	14,245	0
GGBA / FLUOR MARINE PROPULSION, LLC (PO 155624)	14,245	0
81.R01NS102465 / AES COHORT 2: AMOGH THATTE 04/13/2023	-6,804	0
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-247)	-6,804	0
81.SUBCONTRACT NO. 667152 / DEEP UNDERGROUND NEUTRINO EXPERIMENT (DUNE)	112,353	0
GGBA	112,353	0
81.SUBCONTRACT NO. 668784 / DUNE FAR DETECTOR COLD ELECTRONICS MECHANICAL PARTS.	25,674	0
GGBA	25,674	0
81.SUBCONTRACT NO. 684714 / DUNE PHOTON DETECTOR MODULES FOR CERN COLD BOX	136,329	0
GGBA	136,329	0
81.UGA-0-41027-53 / TECHNICAL ASSISTANCE FOR INTERNATIONAL ENERGY AGENCY (IEA) WIND TASK 28 AND NREL	25,050	0
GGBA	25,050	0
84.002 / ADULT EDUCATION - BASIC GRANTS TO STATES	6,006,801	4,395,454
DAAA	5,885,501	4,395,454
GJTA	121,300	0
84.010 / TITLE I GRANTS TO LOCAL EDUCATIONAL AGENCIES	178,540,206	175,667,630
DAAA	178,540,206	175,667,630
84.011 / MIGRANT EDUCATION STATE GRANT PROGRAM	8,837,501	6,790,197
DAAA	8,837,501	6,790,197
84.013 / TITLE I STATE AGENCY PROGRAM FOR NEGLECTED AND DELINQUENT CHILDREN AND YOUTH	467,916	467,916
DAAA	467,916	467,916
84.015 / NATIONAL RESOURCE CENTERS PROGRAM FOR FOREIGN LANGUAGE AND AREA STUDIES OR FOREIGN LANGUAGE AND INTERNATIONAL STUDIES PROGRAM AND FOREIGN LANGUAGE AND AREA STUDIES FELLOWSHIP PROGRAM	584,254	0
GFBA	584,254	0
84.021 / OVERSEAS PROGRAMS - GROUP PROJECTS ABROAD	93,382	0
GTAA	93,382	0
84.031 / HIGHER EDUCATION INSTITUTIONAL AID	11,459,516	98,985
GFEA	335,985	0
GGJA	5,739,077	0
GJBA	468,446	0
GJCA	310,050	0
GJGA	1,423,598	0
GJHA	607,222	0
GJKA	1,177,870	0
GJMA	645,819	0
GSAA	544,607	98,985
GTAA	206,842	0
84.032 / FEDERAL FAMILY EDUCATION LOANS	121,906,535	0
GDAA	117,058,404	0
GKAA	4,848,131	0
84.037 / PERKINS LOANS CANCELLATIONS	741,980	0
GFBA	692,164	0
GFEA	49,816	0
84.048 / CAREER AND TECHNICAL EDUCATION -- BASIC GRANTS TO STATES	22,313,727	10,165,322
GJAA	22,308,818	10,165,322
GZAA	4,909	0
84.103 / TRIO STAFF TRAINING PROGRAM	42,279	0
GGBA	42,279	0
84.116 / FUND FOR THE IMPROVEMENT OF POSTSECONDARY EDUCATION	3,052,873	706,907
GFBA	129,803	75,584
GFEA	305,208	0
GGBA	267,548	111,706
GGJA	1,015,263	519,617
GJDA / UTAH STATE UNIV. (204625-853)	1,909	0
GJKA	12,119	0

PROGRAM CLUSTER		
FEDERAL AGENCY, MAJOR SUBDIVISION		
ALN OR OTHER ID NUMBER / PROGRAM NAME	TOTAL	AMOUNT PASSED
STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	EXPENDITURES (\$)	THROUGH TO SUBRECIPIENTS (\$)
GJLA	61,457	0
GSAA	764,396	0
GTAA	495,170	0
84.126 / REHABILITATION SERVICES VOCATIONAL REHABILITATION GRANTS TO STATES	70,930,490	1,687,849
KAAA	5,049,591	0
KAVA	65,880,899	1,687,849
84.129 / REHABILITATION LONG-TERM TRAINING	186,087	0
GKAA	186,087	0
84.141 / MIGRANT EDUCATION HIGH SCHOOL EQUIVALENCY PROGRAM	441,738	0
GFBA	441,738	0
84.144 / MIGRANT EDUCATION COORDINATION PROGRAM	27,212	0
DAAA	27,212	0
84.149 / MIGRANT EDUCATION COLLEGE ASSISTANCE MIGRANT PROGRAM	1,685,162	0
GFBA	432,809	0
GGBA	411,811	0
GTAA	456,508	0
GYAA	384,034	0
84.160 / TRAINING INTERPRETERS FOR INDIVIDUALS WHO ARE DEAF AND INDIVIDUALS WHO ARE DEAF-BLIND	486,839	0
GKAA	486,839	0
84.177 / REHABILITATION SERVICES INDEPENDENT LIVING SERVICES FOR OLDER INDIVIDUALS WHO ARE BLIND	409,682	68,459
KAAA	203	0
KAVA	409,479	68,459
84.181 / SPECIAL EDUCATION-GRANTS FOR INFANTS AND FAMILIES	11,656,633	0
QAAA	11,656,633	0
84.184 / SCHOOL SAFELY NATIONAL ACTIVITIES	826,589	20,764
DAAA	91,853	0
GFEA	497,670	0
GTAA	237,066	20,764
84.187 / SUPPORTED EMPLOYMENT SERVICES FOR INDIVIDUALS WITH THE MOST SIGNIFICANT DISABILITIES	155,327	0
KAVA	155,327	0
84.196 / EDUCATION FOR HOMELESS CHILDREN AND YOUTH	1,392,329	1,089,270
DAAA	1,392,329	1,089,270
84.200 / GRADUATE ASSISTANCE IN AREAS OF NATIONAL NEED	369,827	0
GFEA	369,827	0
84.220 / CENTERS FOR INTERNATIONAL BUSINESS EDUCATION	436,998	0
GFEA	436,998	0
84.282 / CHARTER SCHOOLS	3,869,735	3,707,519
DAAA	3,869,735	3,707,519
84.287 / TWENTY-FIRST CENTURY COMMUNITY LEARNING CENTERS	12,142,612	11,293,040
DAAA	12,142,612	11,293,040
84.310 / STATEWIDE FAMILY ENGAGEMENT CENTERS	67,517	0
DAAA / KEYSTONE POLICY CENTER (9544)	67,517	0
84.323 / SPECIAL EDUCATION - STATE PERSONNEL DEVELOPMENT	1,346,502	583,989
DAAA	1,346,502	583,989
84.325 / SPECIAL EDUCATION - PERSONNEL DEVELOPMENT TO IMPROVE SERVICES AND RESULTS FOR CHILDREN WITH DISABILITIES	1,242,032	70,250
GFEA	201,846	0
GFEA / UNIVERSITY OF CONNECTICUT HEALTH CENTER (UCHC7-127380056-A7)	38,938	0
GFEA / UNIVERSITY OF CONNECTICUT HEALTH CENTER (UCHC7-193280507-A1)	59,407	0
GFEA / UNIVERSITY OF WASHINGTON (UWSC14103_AMD03)	250,322	0
GGBA	358,712	0
GKAA	255,226	0
GSAA / UNIVERSITY OF FLORIDA (CEEDAR CENTER) (2401167751)	3,621	0
QAAA	73,960	70,250
84.326 / SPECIAL EDUCATION TECHNICAL ASSISTANCE AND DISSEMINATION TO IMPROVE SERVICES AND RESULTS FOR CHILDREN WITH DISABILITIES	127,909	0
DAAA	123,609	0
DAAA / UNIVERSITY OF NORTH CAROLINA (5109833)	4,300	0
84.334 / GAINING EARLY AWARENESS AND READINESS FOR UNDERGRADUATE PROGRAMS	5,447,256	2,064,272
GAAA	5,301,656	2,064,272
GFCA	49,100	0
GJHA	96,500	0
84.335 / CHILD CARE ACCESS MEANS PARENTS IN SCHOOL	807,777	0
GFCA	106,385	0
GJBA	27,411	0
GJEA	428,842	0
GJLA	137,690	0
GSAA	107,449	0
84.336 / TEACHER QUALITY PARTNERSHIP GRANTS	1,217,326	0
GFEA	1,148,007	0
GJHA	69,319	0
84.358 / RURAL EDUCATION	545,312	525,655
DAAA	545,312	525,655
84.365 / ENGLISH LANGUAGE ACQUISITION STATE GRANTS	11,958,665	9,737,818
DAAA	10,352,026	9,737,818
GFBA	643,156	0
GFEA	317,924	0
GFEA / BOSTON UNIVERSITY (4500004632_AMD03)	319,678	0
GSAA	325,881	0

PROGRAM CLUSTER		
FEDERAL AGENCY, MAJOR SUBDIVISION		
ALN OR OTHER ID NUMBER / PROGRAM NAME	TOTAL	AMOUNT PASSED
STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	EXPENDITURES (\$)	THROUGH TO SUBRECIPIENTS (\$)
84.367 / SUPPORTING EFFECTIVE INSTRUCTION STATE GRANTS (FORMERLY IMPROVING TEACHER QUALITY STATE GRANTS)	26,406,302	25,039,981
DAAA	26,400,835	25,039,981
GFEA / STATE OF NEVADA DEPARTMENT OF EDUCATION (24-710-48250)	5,467	0
84.369 / GRANTS FOR STATE ASSESSMENTS AND RELATED ACTIVITIES	6,864,346	0
DAAA	6,864,346	0
84.371 / COMPREHENSIVE LITERACY DEVELOPMENT	4,796,155	4,648,249
DAAA	4,796,155	4,648,249
84.372 / STATEWIDE LONGITUDINAL DATA SYSTEMS	253,764	0
DAAA	253,764	0
84.421 / DISABILITY INNOVATION FUND (DIF)	1,089,257	0
KAAA	36,480	0
KAVA	1,052,777	0
84.424 / STUDENT SUPPORT AND ACADEMIC ENRICHMENT PROGRAM	17,256,784	16,500,695
DAAA	17,256,784	16,500,695
84.425C / EDUCATION STABILIZATION FUND	-938	0
EAAA (COVID-19)	-938	0
84.425D / EDUCATION STABILIZATION FUND	1,723,790	1,635,900
DAAA (COVID-19)	1,635,900	1,635,900
GFEA (COVID-19)	87,890	0
84.425P / EDUCATION STABILIZATION FUND	82,454	0
GGJA (COVID-19)	82,454	0
84.425R / EDUCATION STABILIZATION FUND	-174	0
DAAA (COVID-19)	-174	0
84.425U / EDUCATION STABILIZATION FUND	242,372,188	237,404,526
DAAA (COVID-19)	242,372,188	237,404,526
84.425V / EDUCATION STABILIZATION FUND	27,446,077	3,629,105
AABA (COVID-19)	219,000	0
DAAA (COVID-19)	14,257,771	0
EAAA (COVID-19)	12,969,306	3,629,105
84.425W / EDUCATION STABILIZATION FUND	1,991,172	1,900,283
DAAA (COVID-19)	1,991,172	1,900,283
84.428 / AUGUSTUS F. HAWKINS CENTERS OF EXCELLENCE—TEACHER PREPARATION AND DEVELOPMENT	658,028	0
GFEA	419,940	0
GSAA	238,088	0
89.003 / NATIONAL HISTORICAL PUBLICATIONS AND RECORDS GRANTS	66,124	0
AADA	35,480	0
GCAA	30,644	0
90.404 / HAVA ELECTION SECURITY GRANTS	5,171,862	3,447,255
VAAA	5,171,862	3,447,255
93.008 / MEDICAL RESERVE CORPS SMALL GRANT PROGRAM	402,690	200,887
FHCA	402,690	200,887
93.041 / SPECIAL PROGRAMS FOR THE AGING, TITLE VII, CHAPTER 3, PROGRAMS FOR PREVENTION OF ELDER ABUSE, NEGLECT, AND EXPLOITATION	52,098	45,193
IHAA	52,098	45,193
93.042 / SPECIAL PROGRAMS FOR THE AGING, TITLE VII, CHAPTER 2, LONG TERM CARE OMBUDSMAN SERVICES FOR OLDER INDIVIDUALS	338,588	338,588
IHAA	324,409	324,409
IHAA (COVID-19)	14,179	14,179
93.043 / SPECIAL PROGRAMS FOR THE AGING, TITLE III, PART D, DISEASE PREVENTION AND HEALTH PROMOTION SERVICES	437,241	437,241
IHAA	357,117	357,117
IHAA (COVID-19)	80,124	80,124
93.048 / SPECIAL PROGRAMS FOR THE AGING, TITLE IV, AND TITLE II, DISCRETIONARY PROJECTS	330,845	133,500
SFAA	330,845	133,500
93.052 / NATIONAL FAMILY CAREGIVER SUPPORT, TITLE III, PART E	2,949,106	2,741,957
IHAA	2,657,143	2,485,336
IHAA (COVID-19)	291,963	256,621
93.068 / CHRONIC DISEASES: RESEARCH, CONTROL, AND PREVENTION	15,505	0
FHIA	4,039	0
FHLA	11,466	0
93.069 / PUBLIC HEALTH EMERGENCY PREPAREDNESS	9,718,932	7,600,161
FHCA	9,718,932	7,600,161
93.070 / ENVIRONMENTAL PUBLIC HEALTH AND EMERGENCY RESPONSE	874,525	0
FEFA	874,525	0
93.071 / MEDICARE ENROLLMENT ASSISTANCE PROGRAM	565,317	527,618
SFAA	565,317	527,618
93.072 / LIFESPAN RESPITE CARE PROGRAM	427,803	423,697
IHAA	427,803	423,697
93.073 / BIRTH DEFECTS AND DEVELOPMENTAL DISABILITIES - PREVENTION AND SURVEILLANCE	160,088	0
FEFA	160,088	0
93.084 / PREVENTION OF DISEASE, DISABILITY, AND DEATH BY INFECTIOUS DISEASES	457,554	395,759
GGBA	457,554	395,759
93.086 / HEALTHY MARRIAGE PROMOTION AND RESPONSIBLE FATHERHOOD GRANTS	1,287,352	854,689
QAAA	1,287,352	854,689
93.087 / ENHANCE SAFETY OF CHILDREN AFFECTED BY SUBSTANCE ABUSE	267,585	191,537
JAAA	267,585	191,537
93.090 / GUARDIANSHIP ASSISTANCE	2,517,706	2,450,327
IHAA	2,517,706	2,450,327
93.092 / AFFORDABLE CARE ACT (ACA) PERSONAL RESPONSIBILITY EDUCATION PROGRAM	1,008,349	72,453
IHAA	1,008,349	72,453

PROGRAM CLUSTER		
FEDERAL AGENCY, MAJOR SUBDIVISION		
ALN OR OTHER ID NUMBER / PROGRAM NAME	TOTAL	AMOUNT PASSED
STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	EXPENDITURES (\$)	THROUGH TO SUBRECIPIENTS (\$)
93.103 / FOOD AND DRUG ADMINISTRATION RESEARCH	636,581	0
FEFA	334,112	0
FHCA	293,059	0
GGBA	9,410	0
93.104 / COMPREHENSIVE COMMUNITY MENTAL HEALTH SERVICES FOR CHILDREN WITH SERIOUS EMOTIONAL DISTURBANCES (SED)	1,311,662	903,334
IHAA	1,311,662	903,334
93.107 / AREA HEALTH EDUCATION CENTERS	919,725	693,329
GFEA	919,725	693,329
93.110 / MATERNAL AND CHILD HEALTH FEDERAL CONSOLIDATED PROGRAMS	3,779,573	684,554
FHCA	464,494	0
FHIA	33,560	0
FHLA	1,741,585	661,432
GFEA	1,082,321	23,122
GFEA / DENVER HEALTH AND HOSPITAL AUTHORITY (A19-0072-S016)	12	0
GFEA / DENVER HEALTH AND HOSPITAL AUTHORITY (A19-0072-S023_AMD03)	90,185	0
GFEA / UNIVERSITY OF CALIFORNIA AT SAN FRANCISC (15123SC_AMD01)	2,459	0
GGBA / UNIVERSITY OF CALIFORNIA, LOS ANGELES (19200000163093)	17,405	0
QAAA	347,552	0
93.116 / PROJECT GRANTS AND COOPERATIVE AGREEMENTS FOR TUBERCULOSIS CONTROL PROGRAMS	815,624	167,067
FHCA	815,624	167,067
93.127 / EMERGENCY MEDICAL SERVICES FOR CHILDREN	213,747	0
GFEA	213,747	0
93.130 / COOPERATIVE AGREEMENTS TO STATES/TERRITORIES FOR THE COORDINATION AND DEVELOPMENT OF PRIMARY CARE OFFICES	272,711	0
FEFA	272,711	0
93.136 / INJURY PREVENTION AND CONTROL RESEARCH AND STATE AND COMMUNITY BASED PROGRAMS	6,861,367	1,678,078
FHCA	105,944	0
FHIA	703,233	7,666
FHLA	5,961,477	1,670,412
GFEA / DENVER DEPARTMENT OF PUBLIC HEALTH AND (ENVHL-202473205-01_AMD01)	90,713	0
93.145 / HIV-RELATED TRAINING AND TECHNICAL ASSISTANCE	676,541	0
GFEA / UNIVERSITY OF WASHINGTON (UWSC11356_AMD08)	3,264	0
GFEA / UNIVERSITY OF WASHINGTON (UWSC11357_AMD07)	0	0
GFEA / UNIVERSITY OF WASHINGTON (UWSC15947_AMD01)	244,030	0
GFEA / UNIVERSITY OF WASHINGTON (UWSC15955)	14,934	0
GFEA / UNIVERSITY OF WASHINGTON (UWSC15955_AMD01)	414,313	0
93.150 / PROJECTS FOR ASSISTANCE IN TRANSITION FROM HOMELESSNESS (PATH)	804,332	768,123
IHAA	804,332	768,123
93.161 / HEALTH PROGRAM FOR TOXIC SUBSTANCES AND DISEASE REGISTRY	81,683	0
GFEA / DENVER HEALTH AND HOSPITAL AUTHORITY (A19-0105-S010)	68,069	0
GFEA / DENVER HEALTH AND HOSPITAL AUTHORITY (A19-0105-S011)	13,614	0
93.165 / GRANTS TO STATES FOR LOAN REPAYMENT	1,025,754	0
FHLA	1,025,754	0
93.191 / GRADUATE PSYCHOLOGY EDUCATION	573,230	0
GFEA	259,335	0
GFEA	313,895	0
93.197 / CHILDHOOD LEAD POISONING PREVENTION PROJECTS, STATE AND LOCAL CHILDHOOD LEAD POISONING PREVENTION AND SURVEILLANCE OF BLOOD LEAD LEVELS IN CHILDREN	703,726	0
FEFA	703,726	0
93.217 / FAMILY PLANNING SERVICES	4,074,221	3,565,167
FHIA	600	0
FHLA	4,073,621	3,565,167
93.223 / DEVELOPMENT AND COORDINATION OF RURAL HEALTH SERVICES	4,189	0
GFEA / UNIVERSITY OF NORTH DAKOTA (2807353_AMD01)	2,070	0
GFEA / UNIVERSITY OF NORTH DAKOTA (2922053)	2,119	0
93.226 / RESEARCH ON HEALTHCARE COSTS, QUALITY AND OUTCOMES	81,963	0
GFEA / CHILDREN'S HOSPITAL OF PHILADELPHIA (GRT-00003831)	23,182	0
GFEA / CHILDREN'S HOSPITAL OF PHILADELPHIA (GRT-00003831-1225_AMD01)	58,781	0
93.234 / TRAUMATIC BRAIN INJURY STATE DEMONSTRATION GRANT PROGRAM	782,034	175,449
FHLA	517,242	175,449
IHAA	264,792	0
93.235 / TITLE V STATE SEXUAL RISK AVOIDANCE EDUCATION (TITLE V STATE SRAE) PROGRAM	509,504	340,271
DAAA	509,504	340,271
93.236 / GRANTS TO STATES TO SUPPORT ORAL HEALTH WORKFORCE ACTIVITIES	500,781	2,048
FHIA	19,925	0
FHLA	480,856	2,048
93.239 / POLICY RESEARCH AND EVALUATION GRANTS	23,655	0
GFEA / UNIVERSITY OF WISCONSIN SYSTEM (0000003706)	284	0
GFEA / UNIVERSITY OF WISCONSIN SYSTEM (0000004130_YR02)	23,371	0
93.240 / STATE CAPACITY BUILDING	8,380	0
FEFA	8,380	0
93.243 / SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES PROJECTS OF REGIONAL AND NATIONAL SIGNIFICANCE	11,485,353	3,260,318
DAAA	3,151,750	2,030,713
FHCA	270,409	0
FHLA	1,452,185	580,883
GFEA	618,711	112,483
GFEA	1,027,394	0
GFEA / SIGNAL BEHAVIORAL HEALTH NETWORK (AWD-241132)	7,378	0

PROGRAM CLUSTER		
FEDERAL AGENCY, MAJOR SUBDIVISION		
ALN OR OTHER ID NUMBER / PROGRAM NAME	TOTAL	AMOUNT PASSED
STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	EXPENDITURES (\$)	THROUGH TO SUBRECIPIENTS (\$)
GFEA / SIGNAL BEHAVIORAL HEALTH NETWORK (AWD-241132_YR02)	97,041	0
GFEA / UNIVERSITY OF DENVER (SC38368-01-00_AMD02)	19,835	0
GFEA / UNIVERSITY OF DENVER (SC38368-01-03_AMD03)	119,564	0
GGBA	553,521	0
GKAA	13,627	0
GSAA	80,743	0
GZAA	63,776	0
IHAA	3,723,635	536,239
JAAA	285,784	0
93.247 / ADVANCED NURSING EDUCATION WORKFORCE GRANT PROGRAM	572,044	0
GFEA	572,044	0
93.251 / EARLY HEARING DETECTION AND INTERVENTION	142,807	0
IHAA	142,807	0
93.262 / OCCUPATIONAL SAFETY AND HEALTH PROGRAM	2,112,373	820,643
GFEA	2,106,393	820,643
GGBA	5,980	0
93.268 / IMMUNIZATION COOPERATIVE AGREEMENTS	111,981,868	15,777,204
FHCA	90,911,204	3,886,523
FHCA (COVID-19)	21,499,760	11,890,681
FHHA (COVID-19)	-429,096	0
93.270 / VIRAL HEPATITIS PREVENTION AND CONTROL	1,058,563	419,483
FHOA	1,058,563	419,483
93.275 / SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES-ACCESS TO RECOVERY	30,000	0
GFEA / COUNTY OF WESTCHESTER (CMH2023044_YR03)	30,000	0
93.283 / CENTERS FOR DISEASE CONTROL AND PREVENTION INVESTIGATIONS AND TECHNICAL ASSISTANCE	1,810,138	56,244
FHCA	-8,570	0
FHCA (COVID-19)	1,630,206	56,244
GFEA	162,503	0
GFEA / UNIVERSITY OF UTAH (10070182-01-UC)	25,999	0
93.284 / INJURY PREVENTION PROGRAM FOR AMERICAN INDIANS AND ALASKAN NATIVES COOPERATIVE AGREEMENTS	337,529	0
GFEA	337,529	0
93.314 / EARLY HEARING DETECTION AND INTERVENTION INFORMATION SYSTEM (EHDI-IS) SURVEILLANCE PROGRAM	67,880	0
GFBA	67,880	0
93.315 / RARE DISORDERS: RESEARCH, SURVEILLANCE, HEALTH PROMOTION, AND EDUCATION	32,249	0
GFEA / UNIVERSITY OF UTAH (10073098-01-CU)	32,249	0
93.317 / EMERGING INFECTIONS PROGRAMS	4,689,016	573,797
FHCA	-2,816	-3,273
FHCA (COVID-19)	4,691,832	577,070
93.323 / EPIDEMIOLOGY AND LABORATORY CAPACITY FOR INFECTIOUS DISEASES (ELC)	55,193,980	12,334,872
FHCA	12,842,623	5,679,590
FHCA (COVID-19)	42,014,379	6,655,282
FHIA (COVID-19)	336,978	0
93.324 / STATE HEALTH INSURANCE ASSISTANCE PROGRAM	861,780	522,934
SFAA	861,780	522,934
SFAA (COVID-19)	0	0
93.334 / THE HEALTHY BRAIN INITIATIVE: TECHNICAL ASSISTANCE TO IMPLEMENT PUBLIC HEALTH ACTIONS RELATED TO COGNITIVE HEALTH, COGNITIVE IMPAIRMENT, AND CAREGIVING AT THE STATE AND LOCAL LEVELS	464,955	7,000
FHIA	77,208	0
FHLA	387,747	7,000
93.336 / BEHAVIORAL RISK FACTOR SURVEILLANCE SYSTEM	430,470	0
FHIA	430,470	0
93.354 / PUBLIC HEALTH EMERGENCY RESPONSE: COOPERATIVE AGREEMENT FOR EMERGENCY RESPONSE: PUBLIC HEALTH CRISIS RESPONSE	4,199,444	1,030,453
FAAA (COVID-19)	-228,576	-262,656
FHCA (COVID-19)	4,428,020	1,293,109
93.359 / NURSE EDUCATION, PRACTICE QUALITY AND RETENTION GRANTS	82,376	0
GFEA / MONTANA STATE UNIVERSITY (G322-23-WA100_AMD01)	0	0
GFEA / MONTANA STATE UNIVERSITY (G322-23-WA100_PRE)	82,376	0
93.365 / SICKLE CELL TREATMENT DEMONSTRATION PROGRAM	39,519	0
GFEA / CENTER FOR INHERITED BLOOD DISORDERS (AWD-213220_SUB_AMD03)	29,137	0
GFEA / CENTER FOR INHERITED BLOOD DISORDERS (CIBDIX2021HRSA-CO-10)	10,382	0
93.366 / STATE ACTIONS TO IMPROVE ORAL HEALTH OUTCOMES AND PARTNER ACTIONS TO IMPROVE ORAL HEALTH OUTCOMES	302,579	0
FHIA	256,257	0
FHLA	46,322	0
93.369 / ACL INDEPENDENT LIVING STATE GRANTS	384,094	66,446
KAVA	384,094	66,446
93.387 / NATIONAL AND STATE TOBACCO CONTROL PROGRAM	2,260,951	860,201
FHIA	266,668	0
FHLA	1,994,283	860,201
93.391 / ACTIVITIES TO SUPPORT STATE, TRIBAL, LOCAL AND TERRITORIAL (STLT) HEALTH DEPARTMENT RESPONSE TO PUBLIC HEALTH OR HEALTHCARE CRISES	3,787,147	2,529,521
FHCA (COVID-19)	3,787,147	2,529,521
93.413 / THE STATE FLEXIBILITY TO STABILIZE THE MARKET GRANT PROGRAM	0	0
SFAA	0	0
93.421 / STRENGTHENING PUBLIC HEALTH SYSTEMS AND SERVICES THROUGH NATIONAL PARTNERSHIPS TO IMPROVE AND PROTECT THE NATION'S HEALTH	10,805	0
FHCA	3,224	0
GFEA / NATIONAL NETWORK OF PUBLIC HEALTH INSTIT (G2428 AG-1056)	3	0
GFEA / NATIONAL NETWORK OF PUBLIC HEALTH INSTIT (G2718_AG-1384)	7,578	0
93.423 / 1332 STATE INNOVATION WAIVERS	362,859,077	362,320,088

PROGRAM CLUSTER		
FEDERAL AGENCY, MAJOR SUBDIVISION		
ALN OR OTHER ID NUMBER / PROGRAM NAME	TOTAL	AMOUNT PASSED
STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	EXPENDITURES (\$)	THROUGH TO SUBRECIPIENTS (\$)
SFAA	362,859,077	362,320,088
93.433 / ACL NATIONAL INSTITUTE ON DISABILITY, INDEPENDENT LIVING, AND REHABILITATION RESEARCH	1,396,093	0
GFEA	30,890	0
GKAA	1,032,071	0
GKAA / MEMORIAL HERMANN HEALTH SYSTEM (8100152-ADA PARC-UNC-SHUMAN)	3,219	0
KAAA	-35,542	0
KAVA	365,455	0
93.434 / EVERY STUDENT SUCCEEDS ACT/PRESCHOOL DEVELOPMENT GRANTS	1,689,106	147,567
QAAA	1,689,106	147,567
93.436 / WELL-INTEGRATED SCREENING AND EVALUATION FOR WOMEN ACROSS THE NATION (WISEWOMAN)	835,548	382,280
FAAA	-8,775	-8,775
FHIA	209,206	0
FHLA	635,117	391,055
93.439 / STATE PHYSICAL ACTIVITY AND NUTRITION (SPAN	833,397	35,335
FHIA	138,667	0
FHLA	694,730	35,335
93.464 / ACL ASSISTIVE TECHNOLOGY	1,047,154	0
GFEA	1,047,154	0
93.471 / TITLE IV-E KINSHIP NAVIGATOR PROGRAM	13,669,196	13,521,484
IHAA	13,669,196	13,521,484
93.472 / TITLE IV-E PREVENTION PROGRAM	6,642,625	6,427,896
IHAA	6,642,625	6,427,896
93.478 / PREVENTING MATERNAL DEATHS: SUPPORTING MATERNAL MORTALITY REVIEW COMMITTEES	201,625	17,122
FHLA	201,625	17,122
93.47QRAA20D0008TASK ORDER #75ACF124F80020 / JCAMP IMPLEMENTATION SUPPORT SERVICES	7,360	0
JAAA / JAMES BELL ASSOCIATES, INC (JBA PROJECT NO. 585)	7,360	0
93.493 / CONGRESSIONAL DIRECTIVES	1,632,966	0
GFC A	324,116	0
GFEA	212,412	0
GFEA / CHILDRENS HOSPITAL (G0102563)	2,777	0
GFEA / CHILDRENS HOSPITAL (G0102563_AMD01)	93,661	0
GJJA	1,000,000	0
93.497 / FAMILY VIOLENCE PREVENTION AND SERVICES/ SEXUAL ASSAULT/RAPE CRISIS SERVICES AND SUPPORTS	1,651,218	1,445,428
IHAA (COVID-19)	1,651,218	1,445,428
93.516 / PUBLIC HEALTH TRAINING CENTERS PROGRAM	1,280,339	524,890
GFEA	971,330	397,270
GFEA / TRAILHEAD INSTITUTE (HRSA01)	37	0
GFEA / TRAILHEAD INSTITUTE (HRSA0630_AMD A)	27,950	6,750
GKAA / TRAILHEAD (6 T29HP46735-01-01)	281,022	120,870
93.556 / MARYLEE ALLEN PROMOTING SAFE AND STABLE FAMILIES PROGRAM	5,247,434	2,839,005
GFEA / EASTERN BAND OF CHEROKEE INDIANS (2300609)	79,777	0
GFEA / WASHINGTON STATE DEPARTMENT OF CHILDREN, (1865-55732_YR06)	127,848	0
IHAA	421,886	16,636
IHAA (COVID-19)	1,374,452	0
QAAA	3,243,471	2,822,369
93.558 / TEMPORARY ASSISTANCE FOR NEEDY FAMILIES	161,338,843	144,969,412
IHAA	161,178,498	144,964,734
KAAA	14,506	0
KADA	145,839	4,678
93.563 / CHILD SUPPORT SERVICES	72,943,582	58,910,873
IHAA	72,943,582	58,910,873
93.564 / CHILD SUPPORT SERVICES RESEARCH	3,481,957	0
FEFA	288,441	0
IHAA	3,193,516	0
93.566 / REFUGEE AND ENTRANT ASSISTANCE STATE/REPLACEMENT DESIGNEE ADMINISTERED PROGRAMS	42,530,506	37,004,646
IHAA	9,143,866	6,487,782
KAAA	133,065	0
KONA	33,253,575	30,516,864
93.568 / LOW-INCOME HOME ENERGY ASSISTANCE	71,825,434	54,971,374
IHAA	70,747,100	53,893,040
IHAA (COVID-19)	1,078,334	1,078,334
93.569 / COMMUNITY SERVICES BLOCK GRANT	6,912,060	6,604,994
NLAA	6,912,060	6,604,994
93.576 / REFUGEE AND ENTRANT ASSISTANCE DISCRETIONARY GRANTS	702,751	0
FHCA	702,751	0
93.583 / REFUGEE AND ENTRANT ASSISTANCE WILSON/FISH PROGRAM	719,971	719,679
IHAA	68,432	68,140
KONA	651,539	651,539
93.586 / STATE COURT IMPROVEMENT PROGRAM	899,902	75,681
JAAA	899,902	75,681
93.590 / COMMUNITY-BASED CHILD ABUSE PREVENTION GRANTS	4,194,221	1,864,671
QAAA	1,263,357	765,269
QAAA (COVID-19)	2,930,864	1,099,402
93.592 / FAMILY VIOLENCE PREVENTION AND SERVICES/DISCRETIONARY	329,706	45,895
GFBA	329,706	45,895
93.595 / WELFARE REFORM RESEARCH, EVALUATIONS AND NATIONAL STUDIES	104,673	0
IHAA	104,673	0

PROGRAM CLUSTER		
FEDERAL AGENCY, MAJOR SUBDIVISION		
ALN OR OTHER ID NUMBER / PROGRAM NAME	TOTAL	AMOUNT PASSED
STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	EXPENDITURES (\$)	THROUGH TO SUBRECIPIENTS (\$)
93.597 / GRANTS TO STATES FOR ACCESS AND VISITATION PROGRAMS	151,055	0
JAAA	151,055	0
93.599 / CHAFEE EDUCATION AND TRAINING VOUCHERS PROGRAM (ETV)	432,207	0
GJBA	2,007	0
GJRA	2,500	0
IHAA	427,700	0
93.603 / ADOPTION AND LEGAL GUARDIANSHIP INCENTIVE PAYMENTS PROGRAM	1,032,301	0
IHAA	1,032,301	0
93.630 / DEVELOPMENTAL DISABILITIES BASIC SUPPORT AND ADVOCACY GRANTS	1,840,895	556,277
IHAA	1,840,895	556,277
93.632 / UNIVERSITY CENTERS FOR EXCELLENCE IN DEVELOPMENTAL DISABILITIES EDUCATION, RESEARCH, AND SERVICE	17,027	0
GFEA	17,027	0
93.643 / CHILDREN'S JUSTICE GRANTS TO STATES	231,096	0
IHAA	231,096	0
93.645 / STEPHANIE TUBBS JONES CHILD WELFARE SERVICES PROGRAM	1,972,269	1,956,421
IHAA	1,972,269	1,956,421
93.648 / CHILD WELFARE RESEARCH TRAINING OR DEMONSTRATION	789,767	576,868
GFEA / MCKING CONSULTING CORPORATION (UCDCN-03-4577_MOD03)	127,557	0
GFEA / MCKING CONSULTING CORPORATION (UCDCN-03-4577_OL2)	22,446	0
QAAA	639,764	576,868
93.658 / FOSTER CARE TITLE IV-E	85,593,792	70,595,681
IHAA	85,593,792	70,595,681
93.659 / ADOPTION ASSISTANCE	31,172,737	30,948,249
IHAA	31,172,737	30,948,249
93.665 / EMERGENCY GRANTS TO ADDRESS MENTAL AND SUBSTANCE USE DISORDERS DURING COVID-19	33,105	24,038
FHLA	24,038	24,038
IHAA (COVID-19)	9,067	0
93.667 / SOCIAL SERVICES BLOCK GRANT	27,485,645	20,843,244
IHAA	27,485,645	20,843,244
93.669 / CHILD ABUSE AND NEGLECT STATE GRANTS	1,191,168	0
IHAA	726,866	0
IHAA (COVID-19)	464,302	0
93.670 / CHILD ABUSE AND NEGLECT DISCRETIONARY ACTIVITIES	51,775	0
GFEA / KENTUCKY YOUTH ADVOCATES (AWD-240238)	5,406	0
GFEA / KENTUCKY YOUTH ADVOCATES (AWD-240238_AMD01)	46,808	0
GFEA / WASHINGTON UNIV IN ST LOUIS MISSOURI (WU-23-0364-MOD-1)	-439	0
93.671 / FAMILY VIOLENCE PREVENTION AND SERVICES/DOMESTIC VIOLENCE SHELTER AND SUPPORTIVE SERVICES	5,882,287	5,420,815
IHAA	2,563,229	2,389,884
IHAA (COVID-19)	3,319,058	3,030,931
93.674 / JOHN H. CHAFEE FOSTER CARE PROGRAM FOR SUCCESSFUL TRANSITION TO ADULTHOOD	1,734,207	1,156,374
IHAA	1,734,207	1,156,374
93.687 / MATERNAL OPIOID MISUSE MODEL	607,356	0
UHAA	607,356	0
93.698 / ELDER JUSTICE ACT – ADULT PROTECTIVE SERVICES	234,791	23,530
IHAA	234,791	23,530
93.732 / MENTAL AND BEHAVIORAL HEALTH EDUCATION AND TRAINING GRANTS	443,268	0
GFEA / NATIONWIDE CHILDRENS HOSPITAL (710072-1224-00_AMD02)	15,014	0
GTAA	428,254	0
93.738 / PPHF: RACIAL AND ETHNIC APPROACHES TO COMMUNITY HEALTH PROGRAM FINANCED SOLELY BY PUBLIC PREVENTION AND HEALTH FUNDS	452,645	0
GFEA	452,645	0
93.747 / ELDER ABUSE PREVENTION INTERVENTIONS PROGRAM	628,911	98,515
IHAA (COVID-19)	628,911	98,515
93.75D30122P14005 / FIXED PRICE: ATTENDING VETERINARIAN SERVICES FOR THE CDC FT. COLLINS, CO ANIMAL CARE AND USE PROGRAM – OY1	-130	0
GGBA	-130	0
93.767 / CHILDREN'S HEALTH INSURANCE PROGRAM	319,376,213	1,343,356
UHAA	318,735,911	1,343,356
UHAA (COVID-19)	640,302	0
93.788 / OPIOID STR	20,261,342	12,873,430
FHOA	26,531	0
IHAA	20,234,811	12,873,430
93.791 / MONEY FOLLOWS THE PERSON REBALANCING DEMONSTRATION	11,127,736	0
UHAA	11,127,736	0
93.800 / ORGANIZED APPROACHES TO INCREASE COLORECTAL CANCER SCREENING	572,526	29,315
FHIA	80,581	0
FHLA	491,945	29,315
93.817 / HOSPITAL PREPAREDNESS PROGRAM (HPP) EBOLA PREPAREDNESS AND RESPONSE ACTIVITIES	-181,554	-175,168
FAAA (COVID-19)	-9,759	-9,466
FHCA (COVID-19)	-171,795	-165,702
93.822 / HEALTH CAREERS OPPORTUNITY PROGRAM (HCOP)	19,746	0
GFEA / DENVER HEALTH AND HOSPITAL AUTHORITY (A16-0033-007-S001)	6,903	0
GTAA	12,843	0
93.829 / SECTION 223 DEMONSTRATION PROGRAMS TO IMPROVE COMMUNITY MENTAL HEALTH SERVICES	69,537	0
UHAA	69,537	0
93.845 / PROMOTING POPULATION HEALTH THROUGH INCREASED CAPACITY IN ALCOHOL EPIDEMIOLOGY	150,128	0
FHIA	4,673	0
FHLA	145,455	0
93.870 / MATERNAL, INFANT AND EARLY CHILDHOOD HOME VISITING GRANT	8,883,380	8,072,593

PROGRAM CLUSTER		
FEDERAL AGENCY, MAJOR SUBDIVISION		
ALN OR OTHER ID NUMBER / PROGRAM NAME	TOTAL	AMOUNT PASSED
STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	EXPENDITURES (\$)	THROUGH TO SUBRECIPIENTS (\$)
FHIA	4,892	0
QAAA	8,679,663	7,874,229
QAAA (COVID-19)	198,825	198,364
93.884 / PRIMARY CARE TRAINING AND ENHANCEMENT	223,140	0
GJLA	223,140	0
93.889 / NATIONAL BIOTERRORISM HOSPITAL PREPAREDNESS PROGRAM	3,667,147	2,402,192
FHCA	3,667,147	2,402,192
93.898 / CANCER PREVENTION AND CONTROL PROGRAMS FOR STATE, TERRITORIAL AND TRIBAL ORGANIZATIONS	6,815,725	3,583,906
FHIA	1,392,330	0
FHLA	5,423,395	3,583,906
93.917 / HIV CARE FORMULA GRANTS	15,085,956	10,731,342
FHOA	15,085,956	10,731,342
93.924 / RYAN WHITE HIV/AIDS DENTAL REIMBURSEMENT AND COMMUNITY BASED DENTAL PARTNERSHIP GRANTS	306,344	218,177
GFEA	306,344	218,177
93.940 / HIV PREVENTION ACTIVITIES HEALTH DEPARTMENT BASED	4,159,417	1,243,914
FHOA	4,159,417	1,243,914
93.944 / HUMAN IMMUNODEFICIENCY VIRUS (HIV)/ACQUIRED IMMUNODEFICIENCY VIRUS SYNDROME (AIDS) SURVEILLANCE	546,440	534,834
FHOA	546,440	534,834
93.946 / COOPERATIVE AGREEMENTS TO SUPPORT STATE-BASED SAFE MOTHERHOOD AND INFANT HEALTH INITIATIVE PROGRAMS	533,980	4,973
FHIA	195,459	0
FHLA	338,521	4,973
93.958 / BLOCK GRANTS FOR COMMUNITY MENTAL HEALTH SERVICES	32,630,042	26,154,805
IHAA	17,751,999	14,081,080
IHAA (COVID-19)	14,878,043	12,073,725
93.959 / BLOCK GRANTS FOR PREVENTION AND TREATMENT OF SUBSTANCE ABUSE	56,175,138	31,413,886
FHCA	669,702	343,000
FHIA	103,147	0
FHLA	4,929,469	378,989
IHAA	39,435,899	25,214,966
IHAA (COVID-19)	11,036,921	5,476,931
93.967 / CENTERS FOR DISEASE CONTROL AND PREVENTION COLLABORATION WITH ACADEMIA TO STRENGTHEN PUBLIC HEALTH	11,234,057	5,423,944
FAAA	8,407,864	5,269,145
FHCA	1,379,838	0
FHIA	184,230	0
FHLA	824,756	154,799
FHMA	44,988	0
FHOA	198,359	0
GFEA / NATIONAL NETWORK OF PUBLIC HEALTH INSTIT (G2643 AG-1290)	-8	0
GFEA / NATIONAL NETWORK OF PUBLIC HEALTH INSTIT (G2836_00986_AMD02)	154,030	0
GFEA / NORTH DAKOTA DEPARTMENT OF HEALTH AND HU (PF23.072)	40,000	0
93.977 / SEXUALLY TRANSMITTED DISEASES (STD) PREVENTION AND CONTROL GRANTS	2,446,873	496,324
FHOA	2,446,873	496,324
93.981 / IMPROVING STUDENT HEALTH AND ACADEMIC ACHIEVEMENT THROUGH NUTRITION, PHYSICAL ACTIVITY AND THE MANAGEMENT OF CHRONIC CONDITIONS IN SCHOOLS	388,756	96,061
DAAA	388,756	96,061
93.982 / MENTAL HEALTH DISASTER ASSISTANCE AND EMERGENCY MENTAL HEALTH	-11,894	-11,894
FHCA	-11,894	-11,894
93.988 / COOPERATIVE AGREEMENTS FOR DIABETES CONTROL PROGRAMS	979,631	197,041
FHIA	137,644	0
FHLA	841,987	197,041
93.991 / PREVENTIVE HEALTH AND HEALTH SERVICES BLOCK GRANT	2,231,183	716,747
FAAA	1,010,716	64,972
FHCA	30,665	30,665
FHIA	169,992	61,246
FHLA	1,019,810	559,864
93.994 / MATERNAL AND CHILD HEALTH SERVICES BLOCK GRANT TO THE STATES	7,594,061	3,675,897
FAAA	380,765	-157,904
FHIA	260,167	0
FHLA	6,953,129	3,833,801
93.AWD-21-02-0220 / DEPARTMENT OF HEALTH AND HUMAN SERVICES PROGRAMS	135,552	0
GFBA / CLINICA CAMPESINA FAMILY HEALTH SERVICES (AWD-21-02-0220)	135,552	0
93.GRAD PROGRAM ENHANC / DEPARTMENT OF HEALTH AND HUMAN SERVICES PROGRAMS	-2,425	0
GFBA	-2,425	0
94.003 / AMERICORPS STATE COMMISSIONS SUPPORT GRANT	309,617	0
EBBA	309,617	0
94.006 / AMERICORPS STATE AND NATIONAL 94.006	17,032,285	16,641,243
EBBA	10,397,277	10,213,782
EBBA (COVID-19)	6,635,008	6,427,461
94.008 / AMERICORPS COMMISSION INVESTMENT FUND 94.008	466,928	0
EBBA	466,928	0
94.021 / AMERICORPS VOLUNTEER GENERATION FUND 94.021	189,848	180,736
EBBA	189,848	180,736
95.001 / HIGH INTENSITY DRUG TRAFFICKING AREAS PROGRAM	301,535	0
RBAA	182,708	0
RBAA / COLORADO SPRINGS POLICE DEPARTMENT (G23RM0049A)	7,650	0
RBAA / COLORADO SPRINGS POLICE DEPARTMENT (HID2525F0525-00)	0	0
REAA	111,177	0

PROGRAM CLUSTER		
FEDERAL AGENCY, MAJOR SUBDIVISION		
ALN OR OTHER ID NUMBER / PROGRAM NAME	TOTAL	AMOUNT PASSED
STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	EXPENDITURES (\$)	THROUGH TO SUBRECIPIENTS (\$)
96.007 / SOCIAL SECURITY RESEARCH AND DEMONSTRATION	80,997	0
KAVA	80,997	0
96.008 / SOCIAL SECURITY - WORK INCENTIVES PLANNING AND ASSISTANCE PROGRAM	501,607	0
KAVA	501,607	0
96.009 / SOCIAL SECURITY STATE GRANTS FOR WORK INCENTIVES ASSISTANCE TO DISABLED BENEFICIARIES	51,669	0
KAVA	51,669	0
97.008 / NON-PROFIT SECURITY PROGRAM	4,344,699	4,267,595
RFAA	4,344,699	4,267,595
97.010 / CITIZENSHIP EDUCATION AND TRAINING	29,648	0
GJCA / LUTHERAN SOCIAL SERVICES OF COLORADO (PROJECT 134819)	29,648	0
97.012 / BOATING SAFETY FINANCIAL ASSISTANCE	328,738	0
PMAA	328,738	0
97.023 / COMMUNITY ASSISTANCE PROGRAM STATE SUPPORT SERVICES ELEMENT (CAP-SSSE)	186,872	0
PDAA	186,872	0
97.029 / FLOOD MITIGATION ASSISTANCE	413,502	410,625
RFAA	413,502	410,625
97.036 / DISASTER GRANTS - PUBLIC ASSISTANCE (PRESIDENTIALLY DECLARED DISASTERS)	181,593,142	129,104,224
RFAA	181,593,142	129,104,224
97.039 / HAZARD MITIGATION GRANT	4,515,529	3,523,975
RFAA	4,515,529	3,523,975
97.041 / NATIONAL DAM SAFETY PROGRAM	514,491	0
PEAA	512,548	0
RFAA	1,943	0
97.042 / EMERGENCY MANAGEMENT PERFORMANCE GRANTS	5,384,732	2,437,135
RFAA	5,384,732	2,437,135
97.043 / STATE FIRE TRAINING SYSTEMS GRANTS	19,349	0
RCAA	19,349	0
97.044 / ASSISTANCE TO FIREFIGHTERS GRANT	1,397,326	451,959
RCAA	1,397,326	451,959
97.045 / COOPERATING TECHNICAL PARTNERS	4,868,769	0
PDAA	4,868,769	0
97.046 / FIRE MANAGEMENT ASSISTANCE GRANT	36,670	0
RCAA	36,670	0
97.047 / BRIC: BUILDING RESILIENT INFRASTRUCTURE AND COMMUNITIES	3,510,671	3,408,630
RFAA	3,510,671	3,408,630
97.052 / EMERGENCY OPERATIONS CENTER	150,416	127,362
RFAA	150,416	127,362
97.067 / HOMELAND SECURITY GRANT PROGRAM	10,338,421	8,231,184
RFAA	10,338,421	8,231,184
97.091 / HOMELAND SECURITY BOWWATCH PROGRAM	508,849	0
FHCA	508,849	0
97.132 / FINANCIAL ASSISTANCE FOR TARGETED VIOLENCE AND TERRORISM PREVENTION	700,050	0
GFEA	302,938	0
RFAA	397,112	0
97.137 / STATE AND LOCAL CYBERSECURITY GRANT PROGRAM TRIBAL CYBERSECURITY GRANT PROGRAM	4,792,962	0
RFAA	4,792,962	0
97.141 / SHELTER AND SERVICES PROGRAM	2,128,417	0
RFAA	2,128,417	0
97.COCSP4100 / U.S. IMMIGRATION AND CUSTOMS ENFORCEMENT	36,882	0
RBAA	36,882	0
97.EMW-2021-GR-00055 / DEPARTMENT OF HOMELAND SECURITY PROGRAMS	35,309	0
GFBA	35,309	0
AGING CLUSTER	23,942,451	21,411,924
93.044 / SPECIAL PROGRAMS FOR THE AGING, TITLE III, PART B, GRANTS FOR SUPPORTIVE SERVICES AND SENIOR CENTERS	10,230,198	9,568,741
IHAA	8,751,781	8,229,460
IHAA (COVID-19)	1,478,417	1,339,281
93.045 / SPECIAL PROGRAMS FOR THE AGING, TITLE III, PART C, NUTRITION SERVICES	12,799,600	11,843,183
IHAA	11,598,822	10,838,244
IHAA (COVID-19)	1,200,778	1,004,939
93.053 / NUTRITION SERVICES INCENTIVE PROGRAM	912,653	0
IHAA	912,653	0
CCDF CLUSTER	191,223,949	153,649,432
93.575 / CHILD CARE AND DEVELOPMENT BLOCK GRANT	152,623,088	126,495,927
GFCA / EARLY MILESTONES COLORADO (0-2427)	-6	0
GFEA / ICAHN SCHOOL OF MEDICINE AT MOUNT SINAI (0258-A470-4609_AMD01)	189,272	0
GFEA / ICAHN SCHOOL OF MEDICINE AT MOUNT SINAI (IF300302058-940002_AMD02)	336,925	0
GJBA	12,023	0
QAAA	125,561,084	108,837,004
QAAA (COVID-19)	26,523,790	17,658,923
93.596 / CHILD CARE MANDATORY AND MATCHING FUNDS OF THE CHILD CARE AND DEVELOPMENT FUND	38,600,861	27,153,505
QAAA	38,600,861	27,153,505
CHILD NUTRITION CLUSTER	308,267,206	280,686,251
10.553 / SCHOOL BREAKFAST PROGRAM	63,295,175	63,295,175
DAAA	63,295,175	63,295,175

PROGRAM CLUSTER		
FEDERAL AGENCY, MAJOR SUBDIVISION		
ALN OR OTHER ID NUMBER / PROGRAM NAME	TOTAL	AMOUNT PASSED
STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	EXPENDITURES (\$)	THROUGH TO SUBRECIPIENTS (\$)
10.555 / NATIONAL SCHOOL LUNCH PROGRAM	228,465,910	206,640,863
DAAA	206,640,863	206,640,863
IHAA	21,825,047	0
10.556 / SPECIAL MILK PROGRAM FOR CHILDREN	53,009	53,009
DAAA	53,009	53,009
10.559 / SUMMER FOOD SERVICE PROGRAM FOR CHILDREN	13,003,903	7,340,794
DAAA	7,340,794	7,340,794
IHAA	5,663,109	0
10.582 / FRESH FRUIT AND VEGETABLE PROGRAM	3,449,209	3,356,410
DAAA	3,449,209	3,356,410
COMMUNITY DEVELOPMENT BLOCK GRANT DISASTER RECOVERY GRANTS CLUSTER (CDBR-DR)	-60,881	0
14.269 / HURRICANE SANDY COMMUNITY DEVELOPMENT BLOCK GRANT DISASTER RECOVERY GRANTS (CDBG-DR)	-60,881	0
NLAA	-60,881	0
DISABILITY INSURANCE/SSI CLUSTER	39,208,867	0
96.001 / SOCIAL SECURITY DISABILITY INSURANCE	39,208,867	0
IHAA	39,208,867	0
ECONOMIC DEVELOPMENT CLUSTER	4,148,765	2,410,373
11.300 / INVESTMENTS FOR PUBLIC WORKS AND ECONOMIC DEVELOPMENT FACILITIES	0	0
GFC A	0	0
11.307 / ECONOMIC ADJUSTMENT ASSISTANCE	4,148,765	2,410,373
EDAA (COVID-19)	3,451,359	2,380,373
GFEA	543,475	30,000
GZAA	90,803	0
NLAA (COVID-19)	63,128	0
EMPLOYMENT SERVICE CLUSTER	18,097,626	1,048,130
17.207 / EMPLOYMENT SERVICE/WAGNER-PEYSER FUNDED ACTIVITIES	14,837,936	983,775
KAAA	523,132	0
KADA	9,424,816	983,775
KAFA	2,277,916	0
KARA	2,612,072	0
17.801 / JOBS FOR VETERANS STATE GRANTS	3,259,690	64,355
KAAA	374,810	0
KADA	2,884,880	64,355
FEDERAL TRANSIT CLUSTER	15,405,754	15,405,754
20.500 / FEDERAL TRANSIT CAPITAL INVESTMENT GRANTS	0	0
HAAA	0	0
20.526 / BUSES AND BUS FACILITIES FORMULA, COMPETITIVE, AND LOW OR NO EMISSIONS PROGRAMS	15,405,754	15,405,754
HAAA	15,405,754	15,405,754
FISH AND WILDLIFE CLUSTER	34,414,556	1,555,707
15.605 / SPORT FISH RESTORATION	16,956,309	493,651
GGBA / WYOMING GAME AND FISH DEPARTMENT (5055)	85,433	0
PMAA	16,870,876	493,651
15.611 / WILDLIFE RESTORATION AND BASIC HUNTER EDUCATION AND SAFETY	17,458,247	1,062,056
GGBA / INDIANA DEPARTMENT OF NATURAL RESOURCES (88015)	58,859	0
GGBA / TEXAS PARKS AND WILDLIFE DEPARTMENT (CA-0005811)	92,040	0
GGBA / UNIVERSITY OF GEORGIA (SUB00002743)	81,690	0
PMAA	17,225,658	1,062,056
FMCSA CLUSTER	6,431,926	0
20.218 / MOTOR CARRIER SAFETY ASSISTANCE	6,001,119	0
RBAA	6,001,119	0
20.237 / MOTOR CARRIER SAFETY ASSISTANCE HIGH PRIORITY ACTIVITIES GRANTS AND COOPERATIVE AGREEMENTS	430,807	0
RBAA	346,316	0
TAAA	84,491	0
FOOD DISTRIBUTION CLUSTER	28,812,975	2,712,220
10.565 / COMMODITY SUPPLEMENTAL FOOD PROGRAM	1,324,515	1,029,150
IHAA	1,324,515	1,029,150
10.568 / EMERGENCY FOOD ASSISTANCE PROGRAM (ADMINISTRATIVE COSTS)	27,488,460	1,683,070
IHAA	26,736,053	971,072
IHAA (COVID-19)	752,407	711,998
HEAD START CLUSTER	10,315,338	31,613
93.600 / HEAD START	10,315,338	31,613
GFEA	621,689	31,613
GFEA / CITY AND COUNTY OF DENVER (201841860_20180803)	-109	0
GFEA / CITY AND COUNTY OF DENVER (201841860_20180803_154129)	66,232	0
GJHA	9,521,506	0
QAAA	106,020	0
HEALTH CENTER PROGRAM CLUSTER	1,747,020	0

PROGRAM CLUSTER		
FEDERAL AGENCY, MAJOR SUBDIVISION		
ALN OR OTHER ID NUMBER / PROGRAM NAME	TOTAL	AMOUNT PASSED
STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	EXPENDITURES (\$)	THROUGH TO SUBRECIPIENTS (\$)
93.224 / HEALTH CENTER PROGRAM (COMMUNITY HEALTH CENTERS, MIGRANT HEALTH CENTERS, HEALTH CARE FOR THE HOMELESS, AND PUBLIC HOUSING PRIMARY CARE)	1,726,262	0
GFEA	1,726,262	0
93.527 / GRANTS FOR NEW AND EXPANDED SERVICES UNDER THE HEALTH CENTER PROGRAM	20,758	0
GFEA	20,758	0
HIGHWAY SAFETY CLUSTER	12,879,086	6,832,855
20.600 / STATE AND COMMUNITY HIGHWAY SAFETY	7,613,007	4,702,870
HAAA	7,613,007	4,702,870
20.616 / NATIONAL PRIORITY SAFETY PROGRAMS	5,266,079	2,129,985
HAAA	5,266,079	2,129,985
HOUSING VOUCHER CLUSTER	106,164,690	4,705,431
14.871 / SECTION 8 HOUSING CHOICE VOUCHERS	97,873,701	4,409,252
NHBA	89,727,282	4,117,254
NHBA (COVID-19)	8,146,419	291,998
14.879 / MAINSTREAM VOUCHERS	8,290,989	296,179
NHBA	8,290,989	296,179
MEDICAID CLUSTER	9,685,598,194	115,264,332
93.775 / STATE MEDICAID FRAUD CONTROL UNITS	3,418,002	0
LAAA	3,418,002	0
93.777 / STATE SURVEY AND CERTIFICATION OF HEALTH CARE PROVIDERS AND SUPPLIERS (TITLE XVIII) MEDICARE	10,810,842	0
FHCA	323,823	0
FHMA	5,548,876	0
UHAA	4,938,143	0
93.778 / GRANTS TO STATES FOR MEDICAID	9,671,369,350	115,264,332
FHLA	21,878	0
FHOA	717,522	312,597
UHAA	9,585,479,671	114,130,030
UHAA (COVID-19)	85,150,279	821,705
RESEARCH AND DEVELOPMENT CLUSTER	1,419,307,658	178,451,457
10.001 / AGRICULTURAL RESEARCH BASIC AND APPLIED RESEARCH	3,594,384	8,229
GFBA	323,020	0
GGBA	3,251,412	8,229
GGBA / ARCHBOLD BIOLOGICAL STATION (AGREEMENT DATED 08/16/2023)	19,952	0
10.025 / PLANT AND ANIMAL DISEASE, PEST CONTROL, AND ANIMAL CARE	1,964,238	55,188
GGBA	1,595,893	55,188
GGBA (COVID-19)	368,345	0
10.028 / WILDLIFE SERVICES	2,656,632	19,850
GGBA	2,174,464	19,850
GGBA (COVID-19)	434,101	0
GGBA / TENNESSEE WILDLIFE RESOURCES FOUNDATION (77331)	2,519	0
GGBA / UNIVERSITY OF GEORGIA (SUB00003310)	12,597	0
GGBA / UNIVERSITY OF WYOMING (23-1614-A0001-SUB01)	32,951	0
10.069 / CONSERVATION RESERVE PROGRAM	120,022	0
GGBA / DUCKS UNLIMITED (FBC21CPT0011807)	116,250	0
GGBA / DUCKS UNLIMITED (FSA24CPT0014483)	3,772	0
10.072 / WETLANDS RESERVE PROGRAM	12,181	1,950
GGBA	12,181	1,950
10.170 / SPECIALTY CROP BLOCK GRANT PROGRAM - FARM BILL	46,121	0
GGBA / WASHINGTON STATE UNIVERSITY (141872 WSU001025)	46,121	0
10.17-CS-11221636-119 / DEPARTMENT OF AGRICULTURE RESEARCH AND DEVELOPMENT PROGRAMS	-53	0
GFBA	-53	0
10.19-CS-11021000-028 / FIELD INVESTIGATIONS FOR GREENBACK CUTTHROAT TROUT RECOVERY	-463	0
GGBA	-463	0
10.19-JV-11221611-097 / MODIFICATION TO COLLABORATIVE SUPPORT FOR MEDIA, JOURNALISM, AND COMMUNICATION	158	0
GGBA	158	0
10.19-JV-11221632-154 / FIRE EFFECTS ON HERBACEOUS REGENERATION ACROSS AN INVASION GRADIENT OF GRASSLANDS AND SHRUBLANDS	17,051	0
GGBA (COVID-19)	17,051	0
10.19-JV-11221633-114 / QUANTIFYING TRADEOFFS AMONG POTENTIAL FIRE BEHAVIOR AND SPATIAL HETEROGENEITY TO ENHANCE FUEL HAZARD REDUCTION AND RESTORATION TREATMENT DESIGN - (YEAR 4 OF PROJECT THOUGH NEW AWARD EXPECTED)	-2,542	0
GGBA	-2,542	0
10.19-JV-11221633-126 / RISK OF DISEASE TO GREAT BASIN FORESTS	30,570	0
GGBA	30,570	0
10.19-JV-11221633-138 / DISTRIBUTION AND PATHOGENICITY OF A HYBRID RUST IN THE ROCKY MOUNTAINS	917	0
GGBA	917	0
10.19-JV-11221633-198 / RESTORING RESILIENCY IN CONIFEROUS FORESTS OF THE WESTERN UNITED STATES	1,932	0
GGBA (COVID-19)	1,932	0
10.19-JV-11221636-170 / STRATEGIC WILDFIRE MANAGEMENT PLANNING	81,094	0
GGBA	81,094	0
10.19-JV-11221637-143 / ARE WE THINNING ENOUGH? QUANTITATIVE EVALUATION OF FUEL TREATMENT EFFECTIVENESS	2,803	0
GGBA	2,803	0
10.19-JV-11261957-078 / DEVELOPMENT OF TOOLS FOR EARLY DETECTION, MONITORING, AND MANAGEMENT OF FOREST PATHOGENS AND MICROBES ASSOCIATED WITH DIVERSE FOREST ECOSYSTEMS AND TREE NURSERIES	1,513	0
GGBA	1,513	0

PROGRAM CLUSTER		
FEDERAL AGENCY, MAJOR SUBDIVISION		
ALN OR OTHER ID NUMBER / PROGRAM NAME	TOTAL	AMOUNT PASSED
STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	EXPENDITURES (\$)	THROUGH TO SUBRECIPIENTS (\$)
10.19-JV-11261987-085 / ADVANCING WILDLAND FIRE SCIENCE THROUGH THE DEVELOPMENT, EVALUATION AND APPLICATION OF PHYSICS BASED FIRE BEHAVIOR MODELS.	-2,893	0
GGBA	-2,893	0
10.19-PA-11221610-186 / CESU-RM: USDA FOREST SERVICE HISTORY, 1960-2020	33,879	0
GGBA	33,879	0
10.200 / GRANTS FOR AGRICULTURAL RESEARCH, SPECIAL RESEARCH GRANTS	1,511,020	103,896
GGBA	1,132,081	103,896
GGBA / TEXAS A AND M UNIVERSITY (M2400160)	338,606	0
GGBA / UNIVERSITY OF CALIFORNIA, DAVIS (PAM-P24-000837-SA03 UCDP000098641)	13,885	0
GGBA / UNIVERSITY OF CALIFORNIA, DAVIS (PO 00041302)	7,732	0
GGBA / UNIVERSITY OF CALIFORNIA, DAVIS (UCD1094808)	4,929	0
GGBA / UNIVERSITY OF CALIFORNIA, DAVIS (UCDP000098637 #PAM-P24-000837-SA03)	13,787	0
10.202 / COOPERATIVE FORESTRY RESEARCH	371,537	0
GGBA	371,537	0
10.203 / PAYMENTS TO AGRICULTURAL EXPERIMENT STATIONS UNDER THE HATCH ACT	3,334,963	0
GGBA	3,334,963	0
10.207 / ANIMAL HEALTH AND DISEASE RESEARCH	211,999	0
GGBA	211,999	0
10.20-CR-11242306-100 / FOREST, GRASSLAND, AND WEB-BASED ADAPTATION STRATEGIES FOR DECISION SUPPORT: A COLLABORATIVE APPROACH BETWEEN THE NORTHERN FORESTS AND SOUTHWEST HUBS	32,635	0
GGBA	32,635	0
10.20-CS-11015600-048 / DEVELOP A SOFTWARE TOOL TO SUPPORT EFFICIENT NATIONAL FOREST SERVICE PLANNING	6,828	0
GGBA	6,828	0
10.20-CS-11020000-033 / DROUGHT RESPONSES OF WALNUT INOCULATED WITH GEOSMITHIA MORBIDA	9,169	0
GGBA	9,169	0
10.20-CS-11020400-018 / SPRUCE BEETLE EPIDEMIC AND SUDDEN ASPEN DECLINE MANAGEMENT RESPONSE	154	0
GGBA	154	0
10.20-CS-11020400-035 / SCIENCE-BASED SUPPORT TO INFORM FOR COLLABORATIVE ADAPTIVE MANAGEMENT ON THE GMUG NATIONAL FOREST	-2,223	0
GGBA	-2,223	0
10.20-CS-11021000-036 / COLLABORATIVE ADAPTIVE MANAGEMENT TO SUPPORT WILDFIRE-RESILIENT FORESTS, WATERSHEDS, AND COMMUNITIES ON THE COLORADO FRONT RANGE	-21,588	0
GGBA	-21,588	0
10.20-CS-11021500-068 / RARE PLANT AND WILDLIFE SURVEYS ON THE WHITE RIVER NATIONAL FOREST	59,341	0
GGBA	59,341	0
10.20-CS-11132422-159 / VERDE RIVER WILD AND SCENIC RIVER RIVERINE ENVIRONMENTAL FLOW DECISION SUPPORT SYSTEM (REFDSS)	50,503	0
GGBA	50,503	0
10.20-CS-11132422-274 / GEOSPATIAL FLOOD PREDICTION TOOL FOR INFRASTRUCTURE RESILIENCE	159,109	0
GGBA	159,109	0
10.20-JV-11221633-049 / A BOTTOM-UP, STAKEHOLDER-DRIVEN CMS FOR REGIONAL BIOMASS CARBON DYNAMICS: PHASE 2 (ORIGINAL KRPD 142787)	1,344	0
GGBA	1,344	0
10.20-JV-11221633-140 / CHARACTERIZATION OF FOREST STRUCTURAL HETEROGENEITY AND ITS IMPACTS ON TREE GROWTH	12,969	0
GGBA (COVID-19)	12,969	0
10.20-JV-11221633-141 / SURVEYS AND GENETIC ANALYSES OF FOREST PATHOGENS, HOSTS, AND ASSOCIATED MICROBES	217,533	0
GGBA (COVID-19)	217,533	0
10.20-JV-11221633-160 / TREE PLANTING IN SEVERELY-BURNED FORESTS: ASSESSING THE FACTORS THAT CONTROL PLANTED TREE SEEDLING SURVIVAL AND GROWTH IN THE SOUTHWESTERN UNITED STATES	2,493	0
GGBA	2,493	0
10.20-JV-11221633-176 / ASSESSING REGENERATION IN MANAGED AND UNMANAGED WESTERN CONIFER STANDS	50,149	0
GGBA	50,149	0
10.20-JV-11221634-169 / MICROBIOME DRIVERS OF POST-FIRE NUTRIENT CYCLING IN FOREST SOILS	36,820	0
GGBA	36,820	0
10.20-JV-11221636-123 / EXTENDING UTILIZATION OF THE OUTPUTS AND PRODUCTS OF NATIONAL FOREST MANAGEMENT TO PROMOTE BENEFITS AND SUSTAINABILITY	136,595	0
GGBA	136,595	0
10.20-JV-11221636-142 / INFORMING STRATEGIC DEVELOPMENT WITHIN THE USFS RESEARCH AND DEVELOPMENT DEPUTY AREA	80,140	0
GGBA	80,140	0
10.215 / SUSTAINABLE AGRICULTURE RESEARCH AND EDUCATION	557,662	93,167
GGBA / MONTANA STATE UNIVERSITY (G101-24-W9981)	119,244	10,182
GGBA / MONTANA STATE UNIVERSITY (G281-24-WA508)	75,000	0
GGBA / MONTANA STATE UNIVERSITY (G282-24-WA509)	19,080	0
GGBA / MONTANA STATE UNIVERSITY (G283-24-WA509)	23,099	0
GGBA / MONTANA STATE UNIVERSITY (G284-24-WA509)	1,829	0
GGBA / MONTANA STATE UNIVERSITY (G285-24-WA508)	28,313	0
GGBA / MONTANA STATE UNIVERSITY (G297-23-W9981)	92,554	41,456
GGBA / MONTANA STATE UNIVERSITY (G319-24-WA506)	62,371	0
GGBA / MONTANA STATE UNIVERSITY (SUBAWARD # G325-21-W8612)	123,561	41,529
GGBA / MONTANA STATE UNIVERSITY (SUBAWARD ID# G343-21-W8617)	12,611	0
10.219 / BIOTECHNOLOGY RISK ASSESSMENT RESEARCH	334,957	107,858
GFBA	165,028	0
GFCA	169,929	107,858
10.21-CR-11242305-072 / REMOTE SENSING-BASED TIME SERIES ANALYSIS OF EASTERN REDCEDAR EXPANSION IN KANSAS	11,107	0
GGBA	11,107	0
10.21-CS-11020000-002 20-CS-11020000-025 / DEVELOPING AND APPLYING OUTCOME BASED MEASURES WITH U.S. FOREST SERVICE REGION 2 WATERSHED PARTNERSHIPS	1,917	0
GGBA	1,917	0
10.21-CS-11020600-021 / MAPPING AND MONITORING CHEATGRASS FOLLOWING THE MULLEN FIRE	2,201	0
GGBA	2,201	0
10.21-CS-11132400-158 / INCORPORATING CLIMATE CHANGE CONSIDERATIONS INTO FOREST SERVICE PLANNING AND ACTIVITIES	25,851	0

PROGRAM CLUSTER		
FEDERAL AGENCY, MAJOR SUBDIVISION		
ALN OR OTHER ID NUMBER / PROGRAM NAME	TOTAL	AMOUNT PASSED
STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	EXPENDITURES (\$)	THROUGH TO SUBRECIPIENTS (\$)
GGBA	25,851	0
10.21-CS-11221634-088 / EVALUATING HILLSLOPE SOIL EROSION AND FOREST RECOVERY AFTER TETHERED LOGGING ON STEEP SLOPES	48,936	42,553
GGBA (COVID-19)	48,936	42,553
10.21-CS-11221636-125 / DEPARTMENT OF AGRICULTURE RESEARCH AND DEVELOPMENT PROGRAMS	300,671	0
GFBA	300,671	0
10.21-CS-11221636-129 / WORKING WITH THE WILDFIRE RESEARCH TEAM TO SUPPORT COMMUNITY WILDFIRE RESILIENCE	3,462	0
GGBA	3,462	0
10.21-CS-11221636-143 / PHASE 2 QUANTITATIVE RESEARCH AND DEVELOPMENT DEPUTY AREA STUDY	54,080	0
GGBA	54,080	0
10.21-CS-11221636-151 / COST DRIVERS, EFFECTIVENESS OF WILDFIRE SUPPRESSION OPERATIONS, AND INVESTMENTS IN PREPAREDNESS	147,058	0
GGBA	147,058	0
10.21-CS-11221637-185 / DEPARTMENT OF AGRICULTURE RESEARCH AND DEVELOPMENT PROGRAMS	2,779	0
GFBA	2,779	0
10.21-CS-11221637-201 / ARE WE THINNING ENOUGH? COST SHARE: QUANTITATIVE EVALUATION OF FUEL TREATMENT EFFECTIVENESS	73,449	0
GGBA	73,449	0
10.21-JV-11221632-224 / DROUGHT RECOVERY IN THE NORTHERN GREAT PLAINS: UNDERSTANDING SEASONAL PRECIPITATION LEGACY EFFECTS ON GRAZING AND FORAGE PRODUCTION	30	0
GGBA	30	0
10.21-JV-11221636-119 / MASBIO 2.4: MULTI-FEEDSTOCK BIOMASS SUPPLY CHAIN MODELING TO EXPAND THE BIOECONOMY	32,551	0
GGBA (COVID-19)	32,551	0
10.21-JV-11221638-132 / SATELLITE-BASED ACTIVE REMOTE SENSING FOR IMPROVING AND QUANTIFYING SENSITIVITIES OF TCC PRODUCTS ACROSS WESTERN U. S FOREST SYSTEMS	6,505	0
GGBA	6,505	0
10.220 / HIGHER EDUCATION - MULTICULTURAL SCHOLARS GRANT PROGRAM	34,025	0
GGBA	34,025	0
10.223 / HISPANIC SERVING INSTITUTIONS EDUCATION GRANTS	352,038	0
GGJA	198,031	0
GYAA	154,007	0
10.22-CS-11020000-041 22-CS-11020000-006 / DEVELOPMENT OF ROCKY MOUNTAIN REGION NATIVE PLANT MATERIALS PROGRAM	167,844	32,254
GGBA	167,844	32,254
10.22-CS-11020400-045 / UNCOMPAHGRE PLATEAU COLLABORATIVE FOREST LANDSCAPE RESTORATION PROGRAM MONITORING	18,507	0
GGBA	18,507	0
10.22-CS-11021200-033 / BOREAL TOAD MONITORING AND SURVEYS ON THE SAN ISABEL NATIONAL FOREST 2022.	4,000	0
GGBA	4,000	0
10.22-CS-11132422-391 / INFORMING WOOD PLACEMENT FOR STREAM AND RIPARIAN RESTORATION PROJECTS	13,764	0
GGBA	13,764	0
10.22-CS-11132422-400 / VERDE RIVER INSTREAM FLOW RECOMMENDATIONS - OUTSTANDINGLY REMARKABLE VALUES	26,289	0
GGBA	26,289	0
10.22-CS-11221634-065 / EVALUATING POST-FIRE TREE REGENERATION PATTERNS TO IDENTIFY PLANTING NEEDS ON THE MEDICINE BOW-ROUTT NATIONAL FOREST	39,541	0
GGBA	39,541	0
10.22CS11221636189 / IMPROVING ANALYTICS AND UNDERSTANDING EFFECTIVENESS TO SUPPORT WILDFIRE RISK MANAGEMENT	217,614	0
GGBA	217,614	0
10.22-JV-11221633-152 / MOLECULAR TOOLS FOR DETECTION, IDENTIFICATION, AND MONITORING OF FOREST PATHOGENS	23,611	0
GGBA	23,611	0
10.22-JV-11221633-170 / OBJECT-BASED AGGREGATION OF FUEL STRUCTURES, PHYSICS-BASED FIRE BEHAVIOR AND SELF-ORGANIZING SMOKE PLUMES FOR IMPROVED FUEL, FIRE, AND SMOKE MANAGEMENT ON MILITARY LANDS	92,466	0
GGBA	92,466	0
10.22-JV-11221635-194 / USING SMARTPHONE GPS LOCATIONS TO TRACK INCREASED VISITATION AND MINIMIZE IMPACTS ON WILDLIFE	177,182	0
GGBA	177,182	0
10.22-JV-11221638-132 / FIRE IMPACTS ON FOREST CARBON IN THE SOUTHERN ROCKY MOUNTAINS	54,632	0
GGBA	54,632	0
10.22-JV-11261975-092 / A COMPARATIVE ANALYSIS OF WILDFIRE IMPACTS ON WESTERN DRINKING WATER SYSTEMS	36,313	0
GGBA	36,313	0
10.22-PA-11272136-045 / DEVELOPMENT OF A MYRTLE RUST SURVEILLANCE NETWORK IN HAWAII TO DISTINGUISH AUSTROPUCCINIA PSIDII BIOTYPES USING A NEWLY DEVELOPED DIAGNOSTIC TOOL	3,199	0
GGBA	3,199	0
10.233 / OPEN DATA STANDARDS	4,127	0
GGBA / UNIVERSITY OF NEBRASKA (25-6231-0439-006)	4,127	0
10.23-CS-11020000-054 / STREAM TRACKER: MONITORING STREAMFLOW INTERMITTENCE THROUGH CITIZEN SCIENCE	14,598	0
GGBA	14,598	0
10.23-CS-11020400-058 / FEN MAPPING	13,849	0
GGBA	13,849	0
10.23-CS-11021200-033 / COLLABORATIVE ADAPTIVE MANAGEMENT TO SUPPORT WILDFIRE RESILIENT FORESTS, WATERSHEDS, AND COMMUNITIES ON THE CO FRONT RANGE PHASE	229,187	0
GGBA	229,187	0
10.23-CS-11021200-055 / CIMARRON AND COMANCHE NGS VEGETATION RESEARCH	177,679	0
GGBA	177,679	0
10.23-CS-11021500-068 / RARE PLANT AND WILDLIFE SURVEYS ON THE WHITE RIVER NATIONAL FOREST	81,187	0
GGBA	81,187	0
10.23-CS-11021600-059 / ASSESSING THE DRIVERS OF PONDEROSA PINE DIEBACK AND MORTALITY IN THE ROCKY MOUNTAINS	69,031	0
GGBA	69,031	0
10.23-CS-11021600-088 / DEVELOPMENT OF FIELD-BASED DIAGNOSTIC TOOLS TO IDENTIFY ARMILLARIA SPECIES	1,520	0
GGBA	1,520	0
10.23-CS-11030000-006 / FUNGAL PATHOGENS POSE EMERGING THREAT TO SUCCESS OF POST-FIRE RESTORATION PROJECTS	21,622	0
GGBA	21,622	0
10.23-CS-11062754-046 / WETLAND AND RIPARIAN ECOLOGICAL MONITORING, CONSERVATION, MANAGEMENT, AND RESTORATION COLLABORATION	15,051	0
GGBA	15,051	0

PROGRAM CLUSTER		
FEDERAL AGENCY, MAJOR SUBDIVISION		
ALN OR OTHER ID NUMBER / PROGRAM NAME	TOTAL	AMOUNT PASSED
STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	EXPENDITURES (\$)	THROUGH TO SUBRECIPIENTS (\$)
10.23-CS-11132422-280 / AQUATIC CONSERVATION SUPPORT ON NATIONAL FORESTS	20,136	0
GGBA	20,136	0
10.23-CS-11221634-045 / RIPARIAN REVEGETATION TO RESTORE WATER QUALITY AND AQUATIC HABITAT AFTER SEVERE WILDFIRE	62,190	0
GGBA	62,190	0
10.23-CS-11221634-046 / INSTALLATION CRITERIA AND EFFICACY OF PROCESSED-BASED RESTORATION IN WILDFIRE-IMPACTED STREAMS	100,969	0
GGBA	100,969	0
10.23-CS-11221636-124 / DEPARTMENT OF AGRICULTURE RESEARCH AND DEVELOPMENT PROGRAMS	164,557	0
GFBA	164,557	0
10.23-CS-11221636-130 / SCIENCE NEEDS ASSESSMENT ON FIREFIGHTER HEALTH AND WELLBEING	63,530	0
GGBA	63,530	0
10.23-JV-11221630-167 / COOPERATIVE RESEARCH IN ECOLOGICAL STATISTICS	6,065	0
GGBA	6,065	0
10.23-JV-11221632-043 / DEVELOPING A DECISION SUPPORT FRAMEWORK FOR PRIORITIZING PINYON-JUNIPER TREATMENTS ON THE COLORADO PLATEAU	45,601	0
GGBA	45,601	0
10.23-JV-11221633-180 / REMOTE SENSING OF FOREST STRUCTURAL HETEROGENEITY	58,785	0
GGBA	58,785	0
10.23-JV-11221634-150 / GEOSPATIAL INVENTORY OF POST-FIRE HILLSLOPE TO STREAM BIOGEOCHEMICAL LINKAGES	22,662	0
GGBA	22,662	0
10.23-JV-11221634-151 / GEOMORPHOLOGY AND HYDRAULIC IMPACTS OF POST-FIRE IN-STREAM TREATMENTS	47,153	0
GGBA	47,153	0
10.23-JV-11221634-154 / MICROBIOME AND SUBSURFACE BIOGEOCHEMICAL IMPACTS OF POST-FIRE IN-STREAM TREATMENTS	33,151	0
GGBA	33,151	0
10.23-JV-11221635-076 / ASSESSING WILDLIFE TRENDS AND THE IMPACTS OF ECOLOGICAL DISTURBANCE	241,447	0
GGBA	241,447	0
10.23-JV-11221636-082 / SUPPLY CHAIN MODELS FOR CENTRALIZED BIOMASS PROCESSING AND BIOCHAR PRODUCTION	16,827	0
GGBA	16,827	0
10.23-JV-11221636-158 / EMPIRICAL ASSESSMENTS OF POST-WILDFIRE FUEL TREATMENT OUTCOMES UNDER CHANGING CLIMATE	294,600	0
GGBA	294,600	0
10.23-JV-11221638-098 / ASSESSING HIGH RESOLUTION IMAGERY FOR FOREST DISTURBANCE CHARACTERIZATIONS AND INFORMING FIA ESTIMATES	65,498	0
GGBA	65,498	0
10.23-JV-11261955-115 / DEVELOPMENT OF DNA-BASED, DIAGNOSTIC TOOLS TO DETECT AND IDENTIFY INVASIVE FOREST PATHOGENS IN THE FIELD AND PORTS OF ENTRY	13,429	0
GGBA	13,429	0
10.23-JV-11261955-116 / DETECTING, TRACKING, AND MONITORING INVASIVE PATHOGENS INTRODUCED IN UNITED STATES TREE NURSERIES AND RESTORATION SITES	74,599	0
GGBA	74,599	0
10.23-JV-11330160-059 / CHARACTERIZE BIOTIC AND ABIOTIC FACTORS DRIVING EMERGENCE IN BROWN SPOT NEEDLE BLIGHT ON LOBLOLLY PINE IN THE SOUTHEASTERN USA	36,410	0
GGBA	36,410	0
10.23-JV-11330180-092 / EFFECTIVENESS OF TRANSFERABLE TAX CREDIT INCENTIVES FOR CONSERVATION	26,674	0
GGBA	26,674	0
10.23-LPGMN-CO-0004 / CATTLE AND CARCASS GRADING CORRELATION TRAINING CENTER	39,770	0
GGBA	39,770	0
10.24-CS-11020000-010 / LIDAR ANALYSIS FOR THE ROCKY MOUNTAIN REGION	209,786	0
GGBA	209,786	0
10.24-CS-11020000-011 / FOREST AND LAND MANAGEMENT PLAN ANALYSIS	50,357	0
GGBA	50,357	0
10.24-CS-11020000-035 / INCREASING ACCURACY AND COMPLETENESS OF REGIONAL FEN DATA FOR PROGRAMMATIC AND PROJECT PLANNING	19,362	0
GGBA	19,362	0
10.24-CS-11020000-042 / FOREST LIDAR PROCESSING AND ANALYSES	32,113	0
GGBA	32,113	0
10.24-CS-11020400-033 / PROVIDE SCIENCE-BASED INFORMATION TO AID THE GMUG IN IMPLEMENTING ADAPTIVE MANAGEMENT STRATEGIES IN BEETLE IMPACTED SPRUCE-FIR FORESTS	23,318	0
GGBA	23,318	0
10.24-CS-11021000-028 / WILDFIRE CRISIS STRATEGY HERITAGE INTERNS	4,059	0
GGBA	4,059	0
10.24-CS-11021200-031 / COLORADO RARE SPECIES AND ECOSYSTEM CONSERVATION PARTNERSHIP: CIMMARON AND COMANCHE NATIONAL GRASSLANDS VEGETATION INVENTORY	2,456	0
GGBA	2,456	0
10.24-CS-11021500-016 / EVALUATING RECREATIONAL USE OF THE WHITE RIVER NATIONAL FOREST	56,650	0
GGBA	56,650	0
10.24-CS-11132422-264 / CESU-RM: VISIBILITY DATA ANALYSIS AND SUPPORT	34,708	0
GGBA	34,708	0
10.24-CS-11132422-369 / TECHNICAL EVALUATION OF FISH BARRIERS, DESIGN PARAMETERS, AND RIVERSCAPE CONSIDERATIONS FOR EFFECTIVE MANAGEMENT OF NATIVE FISHERIES	18,711	0
GGBA	18,711	0
10.24-CS-11221634-047 / DEPARTMENT OF AGRICULTURE RESEARCH AND DEVELOPMENT PROGRAMS	76,954	0
GFBA	76,954	0
10.24-CS-11221634-083 / EVALUATING THE ROLE OF RIPARIAN VEGETATION IN POST FIRE SEDIMENT RETENTION	81,114	0
GGBA	81,114	0
10.24-CS-11221634-118 / USING BIOGEOCHEMICAL AND MICROBIOME TOOLS TO EVALUATE NITROGEN AND CARBON RETENTION IN MONTANE WETLANDS: IMPLICATIONS FOR POST-FIRE RESTORATION	76,675	0
GGBA	76,675	0
10.24-CS-11221634-156 / UNDERSTANDING POST-FIRE VEGETATION RECOVERY AND THE HYDROLOGIC IMPACTS OF BROADCAST SEEDING	26,609	0
GGBA	26,609	0
10.24-CS-11221634-161 / INVESTIGATION OF GROUNDWATER CONNECTIVITY IN HEADWATER STREAMS DRIVEN BY SUBSURFACE HETEROGENEITY AND STREAM RESTORATION	27,008	0
GGBA	27,008	0
10.24-JV-11221611-099 / COLLABORATIVE SUPPORT FOR MEDIA, JOURNALISM, AND COMMUNICATION	9,454	0

PROGRAM CLUSTER		
FEDERAL AGENCY, MAJOR SUBDIVISION		
ALN OR OTHER ID NUMBER / PROGRAM NAME	TOTAL	AMOUNT PASSED
STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	EXPENDITURES (\$)	THROUGH TO SUBRECIPIENTS (\$)
GGBA	9,454	0
10.24-JV-11221632-033 / UNDERSTANDING MECHANISMS AND INDICATORS OF NORTHERN GRASSLAND RECOVERY FROM FLASH DROUGHT TO INFORM POST-DROUGHT GRAZING MANAGEMENT DECISIONS	153,051	0
GGBA	153,051	0
10.24-JV-11221633-103 / ADAPTIVE SILVICULTURE FOR CLIMATE CHANGE	21,303	0
GGBA	21,303	0
10.24-JV-11221633-117 / A PHASE 3 CMS THAT DISAGGREGATES FOREST BIOMASS ESTIMATES IN RESPONSE TO STAKEHOLDER NEEDS: SEEING THE FOREST FOR THE TREES	58,104	0
GGBA	58,104	0
10.24-JV-11221633-141 / VALIDATION OF FOREST AND FUELS REMOTE SENSING PRODUCTS	68	0
GGBA	68	0
10.24-JV-11221633-158 / EVALUATING IMPACTS OF SPATIALLY COMPLEX FOREST STRUCTURES ON STAND DYNAMICS AND RESILIENCY TO WILDFIRE: DEVELOPMENT OF MAINTENANCE AND TIMBER HARVESTING SCHEDULES	6,735	0
GGBA	6,735	0
10.24-JV-11221633-195 / UAS/TLS MONITORING AND FIRE BEHAVIOR MODELING FOR TREATMENT EFFECTIVENESS	51,445	0
GGBA	51,445	0
10.24-JV-11221636-162 / ECONOMIC DIMENSIONS OF FOREST BIOMASS UTILIZATION AND FACILITATION OF FOREST TREATMENT PROJECTS	986	0
GGBA	986	0
10.24-JV-11221636-175 / IMPROVING THE CHARACTERIZATION OF FUELS AND WILDFIRE INTERACTIONS ALONG POTENTIAL OPERATIONAL DELINEATION NETWORKS OF WILDFIRE CRISIS STRATEGY LANDSCAPES	22,918	0
GGBA	22,918	0
10.24-JV-11330180-067 / EFFECTIVENESS OF FIRE PREVENTION PROGRAMS ON HUMAN-CAUSED WILDFIRE IGNITIONS ON TRIBAL LANDS	19,431	0
GGBA	19,431	0
10.250 / AGRICULTURAL AND RURAL ECONOMIC RESEARCH, COOPERATIVE AGREEMENTS AND COLLABORATIONS	219,506	20,339
GFEA	2,889	0
GGBA	198,488	20,339
GGBA / NEW YORK UNIVERSITY (F2228-03)	18,129	0
10.253 / CONSUMER DATA AND NUTRITION RESEARCH	12,749	0
GGBA	12,749	0
10.25-JV-11221636-032 / BARAL - OVERCOMING EXTERNAL BARRIERS TO INCREASING THE PACE AND SCALE OF TREATMENT UNDER THE WILDFIRE CRISIS STRATEGY AND BIPARTISAN INFRASTRUCTURE LAW	3,116	0
GGBA	3,116	0
10.290 / AGRICULTURAL MARKET AND ECONOMIC RESEARCH	1,773,768	125,164
GGBA	1,773,768	125,164
10.291 / AGRICULTURAL AND FOOD POLICY RESEARCH CENTERS	0	0
GFBA / UNIVERSITY OF NEBRASKA AT LINCOLN (25-6238-0965-005)	0	0
10.303 / INTEGRATED PROGRAMS	11,149	0
GGBA / ORGANIC SEED ALLIANCE (43056-02)	11,149	0
10.304 / FOOD AND AGRICULTURE DEFENSE INITIATIVE (FADI)	38,233	0
GGBA / KANSAS STATE UNIVERSITY (A23-0126-S001)	38,233	0
10.307 / ORGANIC AGRICULTURE RESEARCH AND EXTENSION INITIATIVE	1,067,861	643,125
GGBA	1,065,416	643,125
GGBA / WASHINGTON STATE UNIVERSITY (145953-WSU001430)	2,445	0
10.309 / SPECIALTY CROP RESEARCH INITIATIVE	117,495	0
GGBA / MICHIGAN STATE UNIVERSITY (RC115670G)	62,387	0
GGBA / UNIVERSITY OF IDAHO (AN4829-846780)	55,108	0
10.310 / AGRICULTURE AND FOOD RESEARCH INITIATIVE (AFRI)	8,284,923	1,376,647
GFBA	608,991	179,252
GFBA / AUBURN UNIVERSITY (21-SFWS-205223-UCOLORADO)	8,853	0
GFBA / LOUISIANA STATE UNIVERSITY (PO-0000118825)	167,863	0
GFEA / CORNELL UNIVERSITY (138112-21116_AMD04)	36,559	0
GFEA / UNIVERSITY OF ARIZONA (729532_AMD01)	54,424	0
GGBA	5,593,010	1,197,395
GGBA / ARIZONA STATE UNIVERSITY (ASUB00001657)	2,696	0
GGBA / ARIZONA STATE UNIVERSITY (ASUB00001678)	24,000	0
GGBA / CALIFORNIA STATE UNIVERSITY MONTEREY BAY (5067501A-240930-SA)	9,929	0
GGBA / CLEMSON UNIVERSITY (SUBAWARD # 2289-207-2014537)	10,178	0
GGBA / KANSAS STATE UNIVERSITY (A23-0430-S001)	89,907	0
GGBA / KANSAS STATE UNIVERSITY (A23-0509-S001)	19,721	0
GGBA / NEW MEXICO STATE UNIVERSITY (Q02326)	32,318	0
GGBA / OKLAHOMA STATE UNIVERSITY (SUBAWARD # 2-570360.CSU)	88,232	0
GGBA / SOUTH DAKOTA STATE UNIVERSITY (SUBAWARD # 3TJ156)	79,376	0
GGBA / THE OHIO STATE UNIVERSITY (SPC-1000014549 GR138941)	65,804	0
GGBA / UNIVERSITY OF ARIZONA (SUBAWARD #426108)	151	0
GGBA / UNIVERSITY OF CALIFORNIA, DAVIS (A22-1483-S005 / UCDCO00032153)	18,784	0
GGBA / UNIVERSITY OF CALIFORNIA, DAVIS (A23-2591-S001)	2,596	0
GGBA / UNIVERSITY OF CONNECTICUT (194929138)	28,401	0
GGBA / UNIVERSITY OF GEORGIA (SUB00003779)	9,096	0
GGBA / UNIVERSITY OF HAWAII (MA1987)	71,945	0
GGBA / UNIVERSITY OF IDAHO (AD8209-884641)	46,373	0
GGBA / UNIVERSITY OF ILLINOIS URBANA-CHAMPAIGN (106174-18625)	183,594	0
GGBA / UNIVERSITY OF KENTUCKY (3200006564-25-069)	7,327	0
GGBA / UNIVERSITY OF MARYLAND (142813-Z5519201)	5,841	0
GGBA / UNIVERSITY OF MARYLAND (91307-Z5208201)	144,089	0
GGBA / UNIVERSITY OF MINNESOTA (A010910006)	667,046	0
GGBA / UNIVERSITY OF MINNESOTA (SUBA00000283-H008644301)	1,521	0
GGBA / UNIVERSITY OF NEVADA (UNR-19-02)	17,865	0
GGBA / UTAH STATE UNIVERSITY (203909-778)	63,312	0

PROGRAM CLUSTER		
FEDERAL AGENCY, MAJOR SUBDIVISION		
ALN OR OTHER ID NUMBER / PROGRAM NAME	TOTAL	AMOUNT PASSED
STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	EXPENDITURES (\$)	THROUGH TO SUBRECIPIENTS (\$)
GKAA	74,075	0
GLAA	-22,218	0
GLAA / THE TRUSTEES OF PRINCETON UNIVERSITY (SUB0000474)	68,294	0
GLAA / TUFTS UNIVERSITY (20216901235978)	4,970	0
10.320 / SUN GRANT PROGRAM	51,688	0
GGBA / OKLAHOMA STATE UNIVERSITY (2-569810.CSU)	51,688	0
10.320003264-21-019 / CROSS-STATE HETEROGENEITY OF FARM-SCALE HEMP PRODUCTION COSTS	33,702	0
GGBA / UNIVERSITY OF KENTUCKY (3200003264-21-019)	33,702	0
10.329 / CROP PROTECTION AND PEST MANAGEMENT COMPETITIVE GRANTS PROGRAM	324,643	109,998
GGBA	324,643	109,998
10.330 / ALFALFA SEED AND ALFALFA FORAGE SYSTEMS PROGRAM	61,943	1,584
GGBA	61,943	1,584
10.333 / URBAN, INDOOR, AND OTHER EMERGING AGRICULTURAL PRODUCTION RESEARCH, EDUCATION, AND EXTENSION INITIATIVE	57,338	0
GGBA / UNIVERSITY OF DELAWARE (UDR0000412)	57,338	0
10.450 / CROP INSURANCE	30,100	0
GGBA	30,100	0
10.500 / COOPERATIVE EXTENSION SERVICE	192,193	154,567
GGBA	192,193	154,567
10.516 / RURAL HEALTH AND SAFETY EDUCATION COMPETITIVE GRANTS PROGRAM	89,688	0
GGBA	89,688	0
10.525 / FARM AND RANCH STRESS ASSISTANCE NETWORK COMPETITIVE GRANTS PROGRAM	5,227	0
GGBA / WASHINGTON STATE UNIVERSITY (139244 SPC002606)	5,227	0
10.575 / FARM TO SCHOOL GRANT PROGRAM	84,100	0
GGBA / TIDES FOUNDATION (1094-7017)	84,100	0
10.620 / SCIENTIFIC EXCHANGES PROGRAM	7,568	0
GGBA	7,568	0
10.652 / FORESTRY RESEARCH	43,558	0
GFBA / PLYMOUTH STATE UNIVERSITY (PZL0366)	22,967	0
GFCA	957	0
GKAA	19,634	0
10.664 / COOPERATIVE FORESTRY ASSISTANCE	9,761	0
GGBA / IOWA STATE UNIVERSITY (024244A)	9,761	0
10.674 / WOOD UTILIZATION ASSISTANCE	97,934	-1,238
GLAA	81,764	-1,238
GLAA / TIMBER AGE SYSTEMS, INC (24-DG-11021600-060)	16,170	0
10.680 / FOREST HEALTH PROTECTION	40,402	0
GGBA	40,402	0
10.694 / SOUTHWEST FOREST HEALTH AND WILDFIRE PREVENTION	1,971,971	0
GFBA / NORTHERN ARIZONA UNIVERSITY (1005564-01)	5,872	0
GGBA	1,966,099	0
10.698 / STATE & PRIVATE FORESTRY COOPERATIVE FIRE ASSISTANCE	189,195	46,602
GGBA	189,195	46,602
10.699 / PARTNERSHIP AGREEMENTS	350,832	0
GGBA	350,832	0
10.707 / RESEARCH JOINT VENTURE AND COST REIMBURSABLE AGREEMENTS	33,077	0
GGBA	33,077	0
10.714 / INFRASTRUCTURE INVESTMENT AND JOB ACT JOINT FIRE SCIENCE PROGRAM (RESEARCH & DEVELOPMENT)	21,079	0
GGBA	21,079	0
10.724 / WILDFIRE CRISIS STRATEGY LANDSCAPES	8,854	0
GGBA	8,854	0
10.729 / INFLATION REDUCTION ACT - NATIONAL FOREST SYSTEM	21,696	0
GGBA	21,696	0
10.902 / SOIL AND WATER CONSERVATION	1,312,522	267,186
GFBA	168,087	0
GGBA	1,078,378	267,186
GGBA / COLUMBIA UNIVERSITY (3(GG019447-01))	66,057	0
10.903 / SOIL SURVEY	15,602	0
GGBA	15,602	0
10.907 / SNOW SURVEY AND WATER SUPPLY FORECASTING	801,283	0
GGBA	801,283	0
10.912 / ENVIRONMENTAL QUALITY INCENTIVES PROGRAM	291,206	0
GGBA	286,201	0
GGBA / TROUT UNLIMITED (CONTRACT FOR SERVICES DATED 1/25/2023)	5,005	0
10.937 / PARTNERSHIPS FOR CLIMATE-SMART COMMODITIES	833,739	0
GGBA / GEVO (2024-152474)	135,621	0
GGBA / LYNKER CORPORATION (SUBK-2023-1001-026)	166,172	0
GGBA / NATIONAL CENTER FOR APPROPRIATE TECHNOLOGY (NR233A750004G021)	325,998	0
GGBA / UNIVERSITY OF ARIZONA (713912)	86,332	0
GGBA / UNIVERSITY OF TENNESSEE (A24-0412-S003)	119,616	0
10.960 / TECHNICAL AGRICULTURAL ASSISTANCE	226,073	0
GGBA	191,076	0
GGBA / UNIVERSITY OF MINNESOTA (H010343301)	34,997	0
10.AGREEMENT DATED 10/27/22 / EXPLORING REPRODUCTIVE CONSEQUENCES OF GESTATIONAL HEAT STRESS IN EWE LAMBS	6,924	0
GGBA	6,924	0
10.NIST GCR 10-917-8 / FEMA P695 STUDY ON POST-TENSIONED MASS TIMBER ROCKING WALL LATERAL SYSTEMS	6,274	0
GLAA / CHARLES PANKOW FOUNDATION (RGA #02-23)	6,274	0
11.008 / NOAA MISSION-RELATED EDUCATION AWARDS	222,896	0

PROGRAM CLUSTER		
FEDERAL AGENCY, MAJOR SUBDIVISION		
ALN OR OTHER ID NUMBER / PROGRAM NAME	TOTAL	AMOUNT PASSED
STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	EXPENDITURES (\$)	THROUGH TO SUBRECIPIENTS (\$)
GFBA	222,896	0
11.012 / INTEGRATED OCEAN OBSERVING SYSTEM (IOOS)	297,738	0
GFBA	15,364	0
GFBA / TEXAS A&M UNIVERSITY (M2201252-02-410041-02001)	38,056	0
GLAA / GREAT LAKES OBSERVING SYSTEM (IOOS030YR1-01)	86,151	0
GLAA / GREAT LAKES OBSERVING SYSTEM (IOOS042/OTT-01)	80,136	0
GLAA / GREAT LAKES OBSERVING SYSTEM (IOOS098/YR3-WOB-02)	4,494	0
GLAA / GREAT LAKES OBSERVING SYSTEM (IOOS098/YR4-MODEL-03)	8,115	0
GLAA / GREAT LAKES OBSERVING SYSTEM (IOOS098/YRS-MODEL-02)	65,422	0
11.021 / NOAA SMALL BUSINESS INNOVATION RESEARCH (SBIR) PROGRAM	0	0
GFBA / NEXTGEN FEDERAL SYSTEMS, LLC (MINTS-23-UOC)	0	0
11.039 / REGIONAL TECHNOLOGY AND INNOVATION HUBS	503,153	35,394
GFBA	503,153	35,394
11.0415.09.0870B / DEPARTMENT OF COMMERCE RESEARCH AND DEVELOPMENT PROGRAMS	-83	0
GFBA	-83	0
11.405 / COOPERATIVE INSTITUTE (INTER-AGENCY FUNDED ACTIVITIES)	16,262,221	0
GFBA	9,441,671	0
GGBA	6,820,550	0
11.431 / CLIMATE AND ATMOSPHERIC RESEARCH	5,562,759	39,990
GFBA	2,780,892	39,990
GFBA / UNIVERSITY CORP FOR ATMOSPHERIC RESEARCH (SUBAWD004447)	171,694	0
GFBA / UNIVERSITY CORP FOR ATMOSPHERIC RESEARCH (SUBAWD005252)	153,518	0
GFBA / UNIVERSITY CORP FOR ATMOSPHERIC RESEARCH (SUBAWD006222)	47,070	0
GFBA / UNIVERSITY OF ARIZONA (730334)	6,485	0
GGBA	2,403,100	0
11.432 / NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION (NOAA) COOPERATIVE INSTITUTES	75,999,377	322,450
GFBA	55,936,636	194,505
GFBA / UNIVERSITY OF MARYLAND COLLEGE PARK (93467-Z7554211)	-16,164	0
GGBA	18,482,980	0
GLAA / UNIVERSITY OF ALABAMA (A22-0303-S004)	167,083	0
GLAA / UNIVERSITY OF ALABAMA (A22-0307-S005)	168,970	127,945
GLAA / UNIVERSITY OF ALABAMA (A22-0310-S001)	217,732	0
GLAA / UNIVERSITY OF ALABAMA (A23-0241-S001)	92,710	0
GLAA / UNIVERSITY OF ALABAMA (A23-0252-S001)	79,019	0
GLAA / UNIVERSITY OF ALABAMA (A23-0254-S001)	180,778	0
GLAA / UNIVERSITY OF ALABAMA (A23-0256-S001)	393,390	0
GLAA / UNIVERSITY OF ALABAMA (A23-0262-S001)	130,761	0
GLAA / UNIVERSITY OF ALABAMA (A23-0265-S002)	84,674	0
GLAA / UNIVERSITY OF ALABAMA (A23-0271-S002)	56,156	0
GLAA / UNIVERSITY OF ALABAMA (A24-0508-S002)	24,652	0
11.440 / ENVIRONMENTAL SCIENCES, APPLICATIONS, DATA, AND EDUCATION	266,678	0
GFBA	266,678	0
11.44927 / DEPARTMENT OF COMMERCE RESEARCH AND DEVELOPMENT PROGRAMS	-1,293	0
GFBA / ENSEMBLE GOVERNMENT SERVICES, LLC (44927)	-1,293	0
11.459 / WEATHER AND AIR QUALITY RESEARCH	2,110,152	8,720
GFBA	1,348,194	8,720
GFBA / UNIVERSITY OF OKLAHOMA (2023-47)	25,500	0
GGBA	688,624	0
GLAA / UNIVERSITY OF MICHIGAN (SUBK00016687 / NA22OAR4590188)	47,834	0
11.467 / METEOROLOGIC AND HYDROLOGIC MODERNIZATION DEVELOPMENT	348,431	0
GFBA / UNIVERSITY CORP FOR ATMOSPHERIC RESEARCH (SUBAWD003937)	305,357	0
GFBA / UNIVERSITY CORP FOR ATMOSPHERIC RESEARCH (SUBCON003282)	4,917	0
GFBA / UNIVERSITY CORP FOR ATMOSPHERIC RESEARCH (SUBCON004347)	38,157	0
11.468 / APPLIED METEOROLOGICAL RESEARCH	648,337	103,297
GFBA	239,895	0
GGBA	408,442	103,297
11.469 / CONGRESSIONALLY IDENTIFIED AWARDS AND PROJECTS	750,784	37,648
GGBA	750,784	37,648
11.472 / UNALLIED SCIENCE PROGRAM	83,276	0
GGBA / NORTH PACIFIC RESEARCH BOARD (2314)	83,276	0
11.478 / CENTER FOR SPONSORED COASTAL OCEAN RESEARCH COASTAL OCEAN PROGRAM	68,914	0
GFBA / OLD DOMINION UNIVERSITY RESEARCH FOUNDAT (23-117-100963-010)	68,914	0
11.609 / MEASUREMENT AND ENGINEERING RESEARCH AND STANDARDS	11,431,041	2,375,501
GFBA	7,587,944	0
GGBA	3,551,049	2,375,501
GLAA	282,172	0
GLAA / THE OHIO STATE UNIVERSITY (SPC-1000015003 / GR139980)	9,876	0
11.617 / CONGRESSIONALLY-IDENTIFIED PROJECTS	753,999	417,779
GFBA	149,000	0
GLAA	604,999	417,779
11.619 / ARRANGEMENTS FOR INTERDISCIPLINARY RESEARCH INFRASTRUCTURE	38,086	0
GFBA / NORTH CAROLINA STATE UNIVERSITY (2022-0444-05)	38,086	0
11.620 / SCIENCE, TECHNOLOGY, BUSINESS AND/OR EDUCATION OUTREACH	16,809,346	16,365
GFBA	14,812,101	0
GFEA	1,720,696	16,365
GLAA	276,549	0
11.AWD-24-04-0068 / DEPARTMENT OF COMMERCE RESEARCH AND DEVELOPMENT PROGRAMS	46,149	0

PROGRAM CLUSTER		
FEDERAL AGENCY, MAJOR SUBDIVISION		
ALN OR OTHER ID NUMBER / PROGRAM NAME	TOTAL	AMOUNT PASSED
STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	EXPENDITURES (\$)	THROUGH TO SUBRECIPIENTS (\$)
GFBA / ENSEMBLE GOVERNMENT SERVICES, LLC (AWD-24-04-0068)	46,149	0
11.AWD-25-03-0220 / DEPARTMENT OF COMMERCE RESEARCH AND DEVELOPMENT PROGRAMS	8,602	0
GFBA / HARMONIC INTERNATIONAL (AWD-25-03-0220)	8,602	0
11.FA8650-20-2-5700 / METHODS FOR AM CROSS-PLATFORM CONSISTENCY	147,296	0
GLAA / NATIONAL CENTER FOR DEFENSE MANUFACTURING AND MACHINING (20230122)	147,296	0
11.HTF-22OAR-01-20230124 / DEPARTMENT OF COMMERCE RESEARCH AND DEVELOPMENT PROGRAMS	16,000	0
GFBA / HIGH TECHNOLOGY FOUNDATION (HTF-22OAR-01-20230124)	16,000	0
11.OCG6391B / DEPARTMENT OF COMMERCE RESEARCH AND DEVELOPMENT PROGRAMS	-13,719	0
GFBA	-13,719	0
11.OCG6453B / DEPARTMENT OF COMMERCE RESEARCH AND DEVELOPMENT PROGRAMS	-11,851	0
GFBA	-11,851	0
11.OCG6839B / DEPARTMENT OF COMMERCE RESEARCH AND DEVELOPMENT PROGRAMS	254	0
GFBA / RIVERSIDE TECHNOLOGY INC (OCG6839B)	254	0
11.PTS2-CU-CDR-FETTERER / DEPARTMENT OF COMMERCE RESEARCH AND DEVELOPMENT PROGRAMS	53,931	0
GFBA / RIVERSIDE TECHNOLOGY INC (PTS2-CU-CDR-FETTERER)	53,931	0
11.ST1330-17-CQ-0058 / DEPARTMENT OF COMMERCE RESEARCH AND DEVELOPMENT PROGRAMS	312	0
GFBA / RIVERSIDE TECHNOLOGY INC (ST1330-17-CQ-0058)	312	0
11.SUBCON004091 / DEPARTMENT OF COMMERCE RESEARCH AND DEVELOPMENT PROGRAMS	46,634	0
GFBA / UNIVERSITY CORP FOR ATMOSPHERIC RESEARCH (SUBCON004091)	46,634	0
12.003 / COMMUNITY ECONOMIC ADJUSTMENT ASSISTANCE FOR RESPONDING TO THREATS TO THE RESILIENCE OF A MILITARY INSTALLATION	26,701	0
GGBA	26,701	0
12.005 / CONSERVATION AND REHABILITATION OF NATURAL RESOURCES ON MILITARY INSTALLATIONS	387,990	113,980
GFBA	198,160	0
GGBA	189,830	113,980
12.006 / NATIONAL DEFENSE EDUCATION PROGRAM	1,471,000	767,889
GFBA	1,298,638	767,889
GFBA / RTI INTERNATIONAL (12-312-0219684-70012L)	122,732	0
GFCa	49,630	0
12.1001689-01 / SMART HUB (HUB FOR SPECTRUM MANAGEMENT WITH ADAPTIVE AND RECONFIGURABLE TECHNOLOGY) - YEAR 1 RESEARCH	62,500	0
GGBA / BAYLOR UNIVERSITY (1001689-01)	62,500	0
12.10-16008-8113-46 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	8,826	0
GFBA / PHYSICAL SCIENCES INC. (10-16008-8113-46)	8,826	0
12.10869 / NEXT GENERATION BIOSECURITY MONITORING OF INVASIVE ALIEN ARTHROPOD SPECIES	1,717	0
GGBA / UNIVERSITY OF CALIFORNIA, BERKELEY (10869)	1,717	0
12.1194-5B / NREL AMP TOOL DEMONSTRATION	74,440	0
GGBA / ASSURED INFORMATION SECURITY, INC. (1194-5B)	74,440	0
12.13001218 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	568,419	0
GFBA / PURDUE UNIVERSITY (13001218)	568,419	0
12.1350000279378 / PASSIVE-ACTIVE MODULAR STORMWATER BIOFILTER DESIGNS TO ENHANCE DFAS REMOVAL IN VARIABLE FLOW CONDITIONS	105,531	0
GGBA / UNIVERSITY OF CALIFORNIA, LOS ANGELES (1350000279378)	105,531	0
12.1950924 / DEVELOPMENT AND DEMONSTRATION OF PFAS-LEACH – A COMPREHENSIVE DECISION SUPPORT PLATFORM FOR PREDICTING PFAS LEACHING IN SOURCE ZONES	78,456	0
GLAA / UNIVERSITY OF ARIZONA (PO 614941)	78,456	0
12.2003861 / ANALYTICAL AND MODELING DEVELOPMENT SUPPORT SERVICES FOR TASK 3 OF THE ESTCP PROJECT	-3,274	0
GLAA / CDM SMITH (6559-001-001-CS)	-3,274	0
12.2024003 / DEMONSTRATION OF NOVEL METHODS FOR EFFECTIVE AM PR 01/22/2024	87,098	0
GLAA / RTX CORPORATION (2610220)	87,098	0
12.2024-158330 / VACCIRAPTOR: HIGH-THROUGHPUT, CONTINUOUS FLOW-THROUGH DEVICE FOR PSORALEN-UVA INACTIVATION OF DENGUE VIRUS	82,355	0
GGBA / SOLARIS VACCINES, INC. (2024-158330)	82,355	0
12.2106834 / PHASE II: 300W PROTONIC CERAMIC FUEL CELL 07/22/2022	-14,575	0
GLAA / ADAPTIVE ENERGY LLC (CSM PROP # 22-0058)	-14,575	0
12.22029-231258-HS / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	51,715	0
GFBA / HRL LABORATORIES (22029-231258-HS)	51,715	0
12.22-C-0059 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	28,844	0
GFBA	28,844	0
12.22-C-0067 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	12,007	0
GFBA	12,007	0
12.231202.03 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	229,418	0
GFBA / OAKMAN AEROSPACE (231202.03)	229,418	0
12.231214 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	28,031	0
GFBA / OPTOWARES (231214)	28,031	0
12.2339634 / PFAS LEACHING AT AFF-IMPACTED SITES: INSIGHT INTO SOIL-TO-GROUNDWATER RATIOS	44,520	0
GLAA / CDM SMITH (6539-001-001-CS)	44,520	0
12.2350519 / PROCESSING AND CHARACTERIZATION OF CHROMIUM-CONTAINING RCCAS	3,602	0
GLAA / ARCTOS (225292.00.01.0101.AA.01-C1)	3,602	0
12.241205 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	24,982	0
GFBA / OPTOWARES (241205)	24,982	0
12.243609 / VAXCELERATE 3.0: A SCALABLE AND EFFICIENT SELF-ASSEMBLING VACCINE PLATFORM TO ENABLE RAPID DEVELOPMENT OF U.S. MILITARY VACCINES	3,811	0
GGBA / MASSACHUSETTS GENERAL HOSPITAL (243609)	3,811	0
12.2464-S02 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	74,027	0
GFBA / BLACK RIVER SYSTEMS (2464-S02)	74,027	0
12.292-002-UCB / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	41,961	0
GFBA / AZIMUTH CORPORATION (292-002-UCB)	41,961	0
12.300 / BASIC AND APPLIED SCIENTIFIC RESEARCH	19,397,406	2,555,369
GFBA	8,830,740	1,914,046
GFBA / BRIGHAM YOUNG UNIVERSITY (23-0604)	39,693	0
GFBA / GEORGIA INSTITUTE OF TECHNOLOGY (AWD-006284-G1)	118,276	0

PROGRAM CLUSTER		
FEDERAL AGENCY, MAJOR SUBDIVISION		
ALN OR OTHER ID NUMBER / PROGRAM NAME	TOTAL	AMOUNT PASSED
STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	EXPENDITURES (\$)	THROUGH TO SUBRECIPIENTS (\$)
GFBA / JOHNS HOPKINS UNIVERSITY (169420)	-378	0
GFBA / OHIO STATE UNIVERSITY (60076521)	201,265	0
GFBA / PENNSYLVANIA STATE UNIVERSITY (S001853-ONR)	488	0
GFBA / RENSSELAER POLYTECHNIC INSTITUTE (A20-0047-S005)	1,813	0
GFBA / STRATEGIC OHIO COUNCIL FOR HIGHER (RY21-UCB-23-2-AFRL2)	6,621	0
GFBA / UNIVERSITY OF AKRON (05433-UCB)	20,000	0
GFBA / UNIVERSITY OF CALIFORNIA RIVERSIDE (S1829)	96,439	0
GFBA / UNIVERSITY OF MASSACHUSETTS AMHERST (20-010783-F-00)	0	0
GFBA / UNIVERSITY OF NEW MEXICO (282109-874X)	398,074	0
GFBA / UNIVERSITY OF WASHINGTON (UWSC12837)	-3,315	0
GFCA	11,109	0
GFCA / UNIVERSITY OF ILLINOIS (090955-17299)	0	0
GFEA	889,901	0
GGBA	6,425,305	416,450
GGBA / DUKE UNIVERSITY (AWARD # 313-1044)	100,303	0
GGBA / UNIVERSITY OF NOTRE DAME (205087CSU)	118,602	0
GLAA	1,944,659	224,873
GLAA / JOHNS HOPKINS UNIVERSITY (2004876157)	18,623	0
GLAA / UNIVERSITY OF NOTRE DAME (205087CSM)	32,566	0
GLAA / UNIVERSITY OF SOUTHERN MISSISSIPPI (8007213-02.01 CSM)	23,875	0
GLAA / UNIVERSITY OF TENNESSEE KNOXVILLE (A19-0099-S001)	-60,180	0
GLAA / UNIVERSITY OF WISCONSIN (1089)	10,196	0
GLAA / UNIVERSITY OF WISCONSIN (1694)	121,546	0
GLAA / UNIVERSITY OF WISCONSIN (3520)	51,185	0
12.330 / SCIENCE, TECHNOLOGY, ENGINEERING & MATHEMATICS (STEM) EDUCATION, OUTREACH AND WORKFORCE PROGRAM	161,022	0
GFBA / VIRGINIA TECH UNIVERSITY (325100-19557)	161,022	0
12.351 / SCIENTIFIC RESEARCH - COMBATING WEAPONS OF MASS DESTRUCTION	19,515	0
GFBA	-2	0
GGBA / NATIONAL CENTER FOR DISEASE CONTROL & PUBLIC HEALTH (HDTRA11910044)	19,517	0
12.36-5360-2241-001 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	0	0
GFBA / UNIVERSITY NEBRASKA MEDICAL CENTER (36-5360-2241-001)	0	0
12.3723-001-3026 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	20,192	0
GFBA / SPECTRAL SCIENCES, INC. (3723-001-3026)	20,192	0
12.400 / MILITARY CONSTRUCTION, NATIONAL GUARD	6,623	0
GFEA / ABSS SOLUTIONS, INC. (ID07200010-301-20.1_FR)	6,623	0
12.420 / MILITARY MEDICAL RESEARCH AND DEVELOPMENT	23,621,138	3,493,830
GFBA	1,043,943	169,574
GFBA / ARIZONA STATE UNIVERSITY (ASUB00000935)	112,326	0
GFBA / WASHINGTON UNIV IN ST LOUIS MISSOURI (WU-22-0101)	-12,431	0
GFCA	479,193	155,959
GFEA	16,228,354	1,739,412
GFEA / ABSS SOLUTIONS, INC. (ID07200010-301-36.1)	76,150	69,465
GFEA / ABSS SOLUTIONS, INC. (ID07200010-301-37)	163,210	0
GFEA / ABSS SOLUTIONS, INC. (ID07200010-301-38)	15,437	0
GFEA / ABSS SOLUTIONS, INC. (ID07200010-301-42.1)	49,363	0
GFEA / ABSS SOLUTIONS, INC. (ID07200010-301-43)	8,224	0
GFEA / ABSS SOLUTIONS, INC. (ID07200010-301-43_TON03)	14,744	0
GFEA / ABSS SOLUTIONS, INC. (ID07200010-301-44_CR)	25,159	0
GFEA / ABSS SOLUTIONS, INC. (ID07200010-301-44_FR)	62,222	0
GFEA / ABSS SOLUTIONS, INC. (ID07200010-301-45.1_CR)	51,830	0
GFEA / ABSS SOLUTIONS, INC. (ID07200010-301-46.1_TON07)	28,786	0
GFEA / ABSS SOLUTIONS, INC. (ID07200010-301-48)	247,054	96,694
GFEA / ABSS SOLUTIONS, INC. (ID07200010-301-49_CR)	54,583	0
GFEA / ABSS SOLUTIONS, INC. (ID07200010-301-49_FR)	115,041	0
GFEA / ADVANCED TECHNOLOGY INTERNATIONAL (2019-632)	13,653	12,376
GFEA / ADVANCED TECHNOLOGY INTERNATIONAL (MTEC-19-08-MULTI-0043_MOD)	1,384,392	672,539
GFEA / ADVANCED TECHNOLOGY INTERNATIONAL (MTEC-24-01-MPAI-001)	209,951	0
GFEA / ADVANCED TECHNOLOGY INTERNATIONAL (MTEC-24-01-MPAI-001_MOD01)	1,285,825	535,407
GFEA / BIOVIE PHARMA, INC. (NE3107-LC-201)	12,333	0
GFEA / BOSTON UNIVERSITY (4500004541)	41,754	0
GFEA / CRAIG HOSPITAL (2868 - CU ANSCHUTZ)	8,095	0
GFEA / DENVER RESEARCH INSTITUTE (W81XWH2210077)	5,291	0
GFEA / JOHNS HOPKINS UNIVERSITY (2006494542)	17,575	0
GFEA / JOHNS HOPKINS UNIVERSITY (2006494542_CR_MOD01)	736	0
GFEA / JOHNS HOPKINS UNIVERSITY (2006494542_FR_MOD01)	19,206	0
GFEA / LOVELACE RESPIRATORY RESEARCH INSTITUTE (6010596 SUBN2_AMD02)	4,327	0
GFEA / MAYO CLINIC ROCHESTER (UCA-319907)	6,159	0
GFEA / MAYO CLINIC ROCHESTER (UCA-319907-01)	9,310	0
GFEA / MELANOMA RESEARCH ALLIANCE (W81XWH2110819-UCOL01)	10,070	0
GFEA / METIS FOUNDATION (HT9425-23-1-1074-01_YR03)	222,891	0
GFEA / METIS FOUNDATION (S-W81XWH-21-2-0053-02_AMD)	7,088	0
GFEA / MIND RESEARCH NETWORK (6010596 SUBN3_AMD01)	26,372	0
GFEA / OHIO STATE UNIVERSITY (SPC100013182 GR135424)	183,188	0
GFEA / SAFI BIOTHERAPEUTICS, INC (S-2024-611-COMBAT_PRE)	155,893	0
GFEA / TB2 AEROSPACE (AWD-244245_AMD01)	187,761	0
GFEA / UNIV OF TEXAS HSC HOUSTON (SA0003064_AMD02)	19,889	0
GFEA / UNIVERSITY OF ARKANSAS (55722)	24,447	0

PROGRAM CLUSTER		
FEDERAL AGENCY, MAJOR SUBDIVISION		
ALN OR OTHER ID NUMBER / PROGRAM NAME	TOTAL	AMOUNT PASSED
STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	EXPENDITURES (\$)	THROUGH TO SUBRECIPIENTS (\$)
GFEA / UNIVERSITY OF CALIFORNIA AT SAN FRANCISCO (13950SC_AMD02)	50,825	0
GFEA / UNIVERSITY OF MICHIGAN (SUBK00013872_AMD01)	87,307	0
GFEA / UNIVERSITY OF PITTSBURGH (AWD00009283 (421177-1))	5,501	0
GFEA / UNIVERSITY OF PITTSBURGH (AWD00010034-1)	65,474	0
GFEA / UNIVERSITY OF WISCONSIN SYSTEM (0000003046_AMD01)	12,513	0
GFEA / VANDERBILT UNIVERSITY MEDICAL CENTER (VUMC109193_AMD04)	1,853	0
GFEA / VANDERBILT UNIVERSITY MEDICAL CENTER (VUMC118146)	2,822	0
GFEA / WASHINGTON UNIV IN ST LOUIS MISSOURI (WU-20-242-MOD05)	772	0
GGBA	445,288	42,404
GGBA / JOHNS HOPKINS UNIVERSITY (2004142877)	3,248	0
GGBA / MEDSHAPE SOLUTIONS, INC. (RESEARCH AGREEMENT DATED 8/15/2020)	156,363	0
GGBA / UNIVERSITY OF CALIFORNIA, SAN DIEGO (SUBAWARD#/ PO# 706303)	16,887	0
GGBA / VETERANS MEDICAL RESEARCH FOUNDATION (102550000-328831)	13,105	0
GLAA	139,786	0
12.431 / BASIC SCIENTIFIC RESEARCH	9,514,020	838,543
GFBA	6,425,562	751,432
GFBA / CARNEGIE MELLON UNIVERSITY (1130310-489852)	98,140	0
GFBA / MASSACHUSETTS INSTITUTE OF TECHNOLOGY (S5827)	160,040	0
GFBA / NORTHWESTERN UNIVERSITY (60066171 UCOL)	139,894	0
GFBA / PENNSYLVANIA STATE UNIVERSITY (S003814-ARO)	128,719	0
GFBA / PRINCETON UNIVERSITY (SUB0000832)	590,897	0
GFBA / ROCHESTER INSTITUTE OF TECHNOLOGY (32360-01)	82,055	0
GFBA / UNIVERSITY OF MISSOURI-COLUMBIA (C00064278-2)	313,882	0
GFEA	84,419	0
GGBA	584,270	55,716
GGBA / UNIVERSITY OF ALABAMA (A21-0199-S001)	87,118	0
GLAA	728,176	31,395
GLAA / DREXEL UNIVERSITY (940036-CSM)	90,848	0
12.4-312-0216908-65567L / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	156,879	0
GFBA / RTI INTERNATIONAL (4-312-0216908-65567L)	156,879	0
12.5018 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	0	0
GFBA / THE WATER RESEARCH FOUNDATION (5018)	0	0
12.544467-78001 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	24	0
GFBA / LEHIGH UNIVERSITY (544467-78001)	24	0
12.544469-78001 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	6,244	0
GFBA / LEHIGH UNIVERSITY (544469-78001)	6,244	0
12.544637-78001 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	7,858	0
GFBA / LEHIGH UNIVERSITY (544637-78001)	7,858	0
12.544870-78001 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	24,774	0
GFBA / LEHIGH UNIVERSITY (544870-78001)	24,774	0
12.544923-78001 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	9,077	0
GFBA / LEHIGH UNIVERSITY (544923-78001)	9,077	0
12.544924-78001 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	126,718	0
GFBA / LEHIGH UNIVERSITY (544924-78001)	126,718	0
12.544925-78001 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	140,293	0
GFBA / LEHIGH UNIVERSITY (544925-78001)	140,293	0
12.607 / COMMUNITY ECONOMIC ADJUSTMENT ASSISTANCE FOR REALIGNMENT OR CLOSURE OF A MILITARY INSTALLATION	4,698,465	232,966
GFEA / ADVANCED TECHNOLOGY INTERNATIONAL (2019-632_MOD03)	3,824,134	163,041
GFEA / ADVANCED TECHNOLOGY INTERNATIONAL (2019-632_MOD04)	874,331	69,925
12.60NANB23D205 / STAR6: MICROSTRUCTURE AND PROPERTY EVOLUTION IN UL 10/21/2022	54,811	0
GLAA / STEEL FOUNDERS' SOCIETY OF AMERICA (STAR6)	54,811	0
12.62326995-156499 / LOCALIZED GENE THERAPY FOR PROLONGED ANTI-INFLAMMATORY TREATMENT TO PREVENT OR DELAY PTOA IN AN EQUINE MODEL	116,251	0
GGBA / STANFORD UNIVERSITY (62326995-156499)	116,251	0
12.630 / BASIC, APPLIED, AND ADVANCED RESEARCH IN SCIENCE AND ENGINEERING	3,419,613	147,319
GFBA	466,121	79,551
GFBA / UNIVERSITY OF CALIFORNIA AT SAN DIEGO (122987435)	50,842	0
GFBA / UNIVERSITY OF CALIFORNIA AT SAN DIEGO (703662)	4,839	0
GFBA / UNIVERSITY OF CALIFORNIA AT SAN DIEGO (706534)	66,158	0
GFBA / UNIVERSITY OF CALIFORNIA AT SAN DIEGO (KR 705330)	114,384	0
GFBA / UNIVERSITY OF PENNSYLVANIA (586938)	2,793	0
GFBA / UNIVERSITY OF SOUTH FLORIDA (1230-1292-00-A)	34,217	0
GFBA / UNIVERSITY OF SOUTH FLORIDA (1230-1319-00-A)	178,234	0
GFEA / UNIVERSITY OF MASSACHUSETTS LOWELL (S51310000053343_AMD02)	2,502	0
GGBA / UNIVERSITY OF ALABAMA (A24-0485-S001)	40,877	0
GLAA	2,323,113	67,768
GLAA / UNIVERSITY OF PENNSYLVANIA (572622)	-38,059	0
GLAA / UNIVERSITY OF PENNSYLVANIA (586938)	173,592	0
12.63109273-236811 / STANFORD DOD --> A HYTEC IMPLANTABLE DEVICE THAT ENABLES PERSONALIZED, SUSTAINED RELEASE OF BIOAGENT FOR LARGE BONE DEFECT RECONSTRUCTION AND LIMB SALVAGE	196,981	0
GGBA / STANFORD UNIVERSITY (63109273-236811)	196,981	0
12.632 / LEGACY RESOURCE MANAGEMENT PROGRAM	10,003	0
GGBA	10,003	0
12.7000582659 / SENSOR-IN-THE-LOOP TESTBED TO ENABLE VERSATILE/INTELLIGENT/DYNAMIC EARTH OBSERVATION (VIDEO)	208,592	0
GGBA / MASSACHUSETTS INSTITUTE OF TECHNOLOGY LINCOLN LABORATORY (7000582659)	208,592	0
12.706574 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	82,396	0
GFBA / UNIVERSITY OF CALIFORNIA AT SAN DIEGO (706574)	82,396	0
12.750 / UNIFORMED SERVICES UNIVERSITY MEDICAL RESEARCH PROJECTS	1,366,643	19,132

PROGRAM CLUSTER		
FEDERAL AGENCY, MAJOR SUBDIVISION		
ALN OR OTHER ID NUMBER / PROGRAM NAME	TOTAL	AMOUNT PASSED
STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	EXPENDITURES (\$)	THROUGH TO SUBRECIPIENTS (\$)
GFEA / GENEVA FOUNDATION (S-11186-01_AMD01)	3,246	0
GFEA / HENRY M. JACKSON FOUNDATION (1085152_MOD01)	122,850	0
GFEA / HENRY M. JACKSON FOUNDATION (6290_AMD01)	775,266	0
GFEA / TRISERVICE NURSING RESEARCH PROGRAM (11207-N23-C05_MOD03)	2,441	0
GFEA / TRISERVICE NURSING RESEARCH PROGRAM (11207-N23-D03_MOD01)	224,221	17,585
GFEA / TRISERVICE NURSING RESEARCH PROGRAM (11207-N23-D04_AMD01)	160,065	1,547
GGBA / THE METIS FOUNDATION (S- HU00012420018-01)	78,554	0
12.75D30119C05412 / DEMONSTRATION-SCALE EVALUATION OF A NOVEL SURFACE- 09/30/2022	124,104	0
GLAA	124,104	0
12.800 / AIR FORCE DEFENSE RESEARCH SCIENCES PROGRAM	16,854,914	3,553,208
GFBA	11,236,255	3,461,174
GFBA / COLUMBIA UNIVERSITY (3(GG016303))	261,413	0
GFBA / CORNELL UNIVERSITY (80776-11019)	-250	0
GFBA / CORNELL UNIVERSITY (83875-11094)	0	0
GFBA / DARTMOUTH COLLEGE (R1759)	20,211	0
GFBA / GEORGIA INSTITUTE OF TECHNOLOGY (AWD-001564-G1)	75,331	0
GFBA / GEORGIA INSTITUTE OF TECHNOLOGY (AWD-004534-G2)	166,272	0
GFBA / HARVARD UNIVERSITY (130427-5114450)	300,143	0
GFBA / OHIO STATE UNIVERSITY (SPC-1000013963_GR137698)	17,681	0
GFBA / OHIO STATE UNIVERSITY (SPC-1000014295 GR138514)	110,085	0
GFBA / SPACE DYNAMICS LABORATORY (CP0071893)	59,104	0
GFBA / UNIVERSITY OF CALIFORNIA AT DAVIS (A23-1872-S001)	220,126	0
GFBA / UNIVERSITY OF CALIFORNIA LOS ANGELES (1000 G LF406)	202,032	0
GFBA / UNIVERSITY OF CALIFORNIA LOS ANGELES (1295 G LA133)	326,700	0
GFBA / UNIVERSITY OF MICHIGAN (SUBK00024042)	41,171	0
GFBA / UNIVERSITY OF MINNESOTA (A010465101)	58,596	0
GFBA / UNIVERSITY OF PUERTO RICO MAYAGUEZ (2021-2022-016)	0	0
GFBA / UNIVERSITY OF TEXAS AT AUSTIN (UT AUS-SUB000001122)	280,490	0
GFBA / UNIVERSITY OF TEXAS AT AUSTIN (UT AUS-SUB000001708)	114,517	0
GFBA / VIRGINIA TECH UNIVERSITY (450791-19557)	169,560	0
GFCA	322,599	0
GFCA / GRIFFISS INSTITUTE INC. (SA10012023060688)	461,220	0
GFCA / SPECTRABOTICS LLC INC (SUB. FA864922P0762-UCCS)	0	0
GFEA	216,957	30,812
GFEA / GEORGIA INSTITUTE OF TECHNOLOGY (AWD-001564-G2_AMD03)	110,886	0
GFEA / UNIVERSITY OF MARYLAND BALTIMORE (21548_AMD02)	224,103	0
GGBA	1,009,567	66,722
GGBA (COVID-19)	55,649	0
GGBA / APPILI THERAPEUTICS, INC. (AGREEMENT DTD 11/10/23)	39,787	0
GGBA / UNIVERSITY OF ALABAMA (A24-0140-S002)	7,062	0
GGBA / UNIVERSITY OF MICHIGAN (SUBK00022187)	441,297	0
GLAA	221,672	0
GLAA / CDM SMITH (6354-001- 002-CS /FA890322C0029)	65,407	0
GLAA / GEORGE MASON UNIVERSITY (E2061702)	-2,508	0
GLAA / NATIONAL CENTER FOR DEFENSE MANUFACTURING AND MACHINING (PO 20210052/401890)	-16,958	-5,500
GLAA / NATIONAL CENTER FOR DEFENSE MANUFACTURING AND MACHINING (PO# 20230119)	38	0
GLAA / THE BOARD OF TRUSTEES OF THE LELAND STANFORD JUNIOR UNIVER. (62681767-227888)	38,699	0
12.902 / INFORMATION SECURITY GRANTS	68,412	0
GLAA	68,412	0
12.905 / CYBERSECURITY CORE CURRICULUM	1,153	0
GFCA	1,153	0
12.910 / RESEARCH AND TECHNOLOGY DEVELOPMENT	5,010,290	1,938,486
GFBA	2,839,827	1,726,993
GFBA / ARETÉ ASSOCIATES (AZ-401846)	49,692	0
GFBA / CALIFORNIA INSTITUTE OF TECHNOLOGY (S619940)	165,487	0
GFBA / CHARLES STARK DRAPER LAB (SC001-0000001516)	225,641	0
GFBA / STANFORD UNIVERSITY (63345963-287652)	103,276	0
GFBA / UNIVERSITY OF CALIFORNIA RIVERSIDE (S1725)	233,291	0
GFBA / UNIVERSITY OF KENTUCKY (3200006548-25-137)	17,093	0
GFBA / UNIVERSITY OF PENNSYLVANIA (577443)	229,836	0
GFBA / UNIVERSITY OF PENNSYLVANIA (79353)	660,379	0
GFBA / UNIVERSITY OF SOUTHERN CALIFORNIA (97305123)	0	0
GFBA / UNIVERSITY OF VIRGINIA (GR104122.SUB00001159)	57,561	0
GFCA / KITWARE, INC. (K003518-00-S01)	-1,712	0
GFEA / UNIVERSITY OF FLORIDA (SUB00004339)	218,426	0
GLAA	211,493	211,493
12.A23-0746-COLORADO / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	18,826	0
GFBA / UNIVERSITY OF TENNESSEE (A23-0746-COLORADO)	18,826	0
12.AIS SUBCONTRACT NUMBER: 1131-SA / EVALUATION SYSTEM FOR MICROPATCHING OF EMBEDDED SYSTEM BINARIES	12,266	0
GGBA (COVID-19) / ASSURED INFORMATION SECURITY, INC. (AIS SUBCONTRACT NUMBER: 1131-SA)	12,266	0
12.AOS-21-002 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	1	0
GFBA / AOSENSE (AOS-21-002)	1	0
12.AWD¿22¿08¿0013 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	4,718	0
GFBA / DARWIN BIOSCIENCES (AWD¿22¿08¿0013)	4,718	0
12.AWD-21-03-0167 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	3,387	0
GFBA / QORVO (AWD-21-03-0167)	3,387	0
12.AWD-21-05-0184 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	113,493	0

PROGRAM CLUSTER		
FEDERAL AGENCY, MAJOR SUBDIVISION		
ALN OR OTHER ID NUMBER / PROGRAM NAME	TOTAL	AMOUNT PASSED
STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	EXPENDITURES (\$)	THROUGH TO SUBRECIPIENTS (\$)
GFBA / URBAN SKY THEORY INC. (AWD-21-05-0184)	113,493	0
12.AWD-21-08-0204 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	74,985	0
GFBA / ARTIMUS ROBOTICS INC. (AWD-21-08-0204)	74,985	0
12.AWD-22-04-0096 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	12,933	5,912
GFBA / XCMR, INC. (AWD-22-04-0096)	12,933	5,912
12.AWD-22-09-0099 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	83,165	0
GFBA / TUNOPTIX, INC. (AWD-22-09-0099)	83,165	0
12.AWD-22-11-0169 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	170,790	0
GFBA / KBR, INC. (AWD-22-11-0169)	170,790	0
12.AWD-22-11-0228 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	199,578	0
GFBA / LOCKHEED MARTIN (AWD-22-11-0228)	199,578	0
12.AWD-22-12-0070 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	77,483	0
GFBA / ECCALON, LLC (AWD-22-12-0070)	77,483	0
12.AWD-23-01-0098 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	18,859	0
GFBA / EATON CORPORATION (AWD-23-01-0098)	18,859	0
12.AWD-23-02-0279 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	1,325	0
GFBA / TB2 AEROSPACE (AWD-23-02-0279)	1,325	0
12.AWD-23-03-0015 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	284,183	0
GFBA / LOCKHEED MARTIN (AWD-23-03-0015)	284,183	0
12.AWD-23-03-0038 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	185,913	0
GFBA	185,913	0
12.AWD-23-03-0090 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	36,604	0
GFBA / MAXENTRIC TECHNOLOGIES (AWD-23-03-0090)	36,604	0
12.AWD-23-03-0326 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	60,104	0
GFBA / INTELLECTUAL VENTURES PROPERTY HOLDINGS (AWD-23-03-0326)	60,104	0
12.AWD-23-04-0184 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	176,255	0
GFBA / GRID RASTER (AWD-23-04-0184)	176,255	0
12.AWD-23-06-0123 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	100,193	0
GFBA / VERUS RESEARCH (AWD-23-06-0123)	100,193	0
12.AWD-23-06-0256 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	0	0
GFBA / CANOPY AEROSPACE (AWD-23-06-0256)	0	0
12.AWD-23-09-0097 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	37,938	0
GFBA / WRIGHT BROTHERS INSTITUTE (AWD-23-09-0097)	37,938	0
12.AWD-23-09-0126 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	47,488	0
GFBA / MATERIALS RESEARCH & DESIGN, INC. (AWD-23-09-0126)	47,488	0
12.AWD-23-09-0155 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	33,000	0
GFBA / NEURON SPACE CORPORATION (AWD-23-09-0155)	33,000	0
12.AWD-23-09-0242 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	170,719	0
GFBA / INTELLECTUAL VENTURES PROPERTY HOLDINGS (AWD-23-09-0242)	170,719	0
12.AWD-23-09-0255 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	23,225	0
GFBA / IN ORBIT AEROSPACE (AWD-23-09-0255)	23,225	0
12.AWD-23-10-0167 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	347,091	0
GFBA / IN ORBIT AEROSPACE (AWD-23-10-0167)	347,091	0
12.AWD-23-11-0211 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	40,926	0
GFBA / CANOPY AEROSPACE (AWD-23-11-0211)	40,926	0
12.AWD-23-11-0213 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	263,397	0
GFBA / TB2 AEROSPACE (AWD-23-11-0213)	263,397	0
12.AWD-23-11-0248 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	29,092	0
GFBA / RAYTHEON TECHNOLOGIES (AWD-23-11-0248)	29,092	0
12.AWD-23-12-0187 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	17,511	0
GFBA / LUMENASTRA (AWD-23-12-0187)	17,511	0
12.AWD-24-01-0028 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	9,954	0
GFBA / TB2 AEROSPACE (AWD-24-01-0028)	9,954	0
12.AWD-24-01-0102 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	63,048	0
GFBA / MAXENTRIC TECHNOLOGIES (AWD-24-01-0102)	63,048	0
12.AWD-24-01-0213 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	31,980	0
GFBA / STOTTLER HENKE ASSOCIATES, INC. (AWD-24-01-0213)	31,980	0
12.AWD-24-02-0211 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	33,000	0
GFBA / EXCLOSURE (AWD-24-02-0211)	33,000	0
12.AWD-24-02-0248 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	278,264	0
GFBA / EXCET, INC. (AWD-24-02-0248)	278,264	0
12.AWD-24-03-0286 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	313,930	0
GFBA / MIT LINCOLN LABORATORY (AWD-24-03-0286)	313,930	0
12.AWD-24-05-0093 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	56,810	0
GFBA / RHEA SPACE ACTIVITY, INC. (AWD-24-05-0093)	56,810	0
12.AWD-24-05-0128 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	115,596	0
GFBA / IN ORBIT AEROSPACE (AWD-24-05-0128)	115,596	0
12.AWD-24-05-0315 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	48,471	0
GFBA / INTERACTIVE APTITUDE (AWD-24-05-0315)	48,471	0
12.AWD-24-07-0138 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	81,259	0
GFBA / INTRACK RADAR TECHNOLOGIES, INC (AWD-24-07-0138)	81,259	0
12.AWD-24-09-0269 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	12,233	0
GFBA / RAIC LABS (AWD-24-09-0269)	12,233	0
12.AWD-25-02-0178 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	23,109	0
GFBA / WRIGHT BROTHERS INSTITUTE (AWD-25-02-0178)	23,109	0
12.AWD-25-05-0132 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	5,444	0
GFBA / CLOUDSTONE INNOVATIONS (AWD-25-05-0132)	5,444	0

PROGRAM CLUSTER				
FEDERAL AGENCY, MAJOR SUBDIVISION				
ALN OR OTHER ID NUMBER / PROGRAM NAME			TOTAL	AMOUNT PASSED
STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)			EXPENDITURES (\$)	THROUGH TO SUBRECIPIENTS (\$)
12.BE.1404.009.CU.22.01 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS			151,814	0
GFBA / TDA RESEARCH INC. (BE.1404.009.CU.22.01)			151,814	0
12.BG.1302.006.CU.24.01 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS			195,950	0
GFBA / TDA RESEARCH INC. (BG.1302.006.CU.24.01)			195,950	0
12.CSM PROP# 24-0488 / T. ILLANGASEKARE: JOINT APPOINTMENT WITH DOD ARMY CORPS OF ENGINEERS			21,150	0
GLAA			21,150	0
12.DE-EE0010913 / MICROSTRUCTURAL CHARACTERIZATION OF HY STEEL SAMPL 12/06/2022			-2,443	0
GLAA / STEEL FOUNDERS' SOCIETY OF AMERICA (SPI024)			-2,443	0
12.EAR-1935321 / RAPID TACTICAL TUNNELING			-220	0
GLAA			-220	0
12.FA239425CB003 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS			7,230	0
GFBA			7,230	0
12.FA864924P0271 / AIR FORCE/DOD			13,637	0
GFCA / AD ENGINEERING LLC (ADE-FA864924P0271-UCCS)			13,637	0
12.FA8650-22-6441 / AIRMAN READINESS MEDICAL RESEARCH (ARMR) RESEARCH 08/27/2024			94,163	0
GLAA / BAE SYSTEMS ADVANCED INFORMATION TECHNOLOGIES, INC. (24S0184C)			94,163	0
12.FA8808-21-C-0006 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS			93,032	42,302
GFBA			93,032	42,302
12.FA9453-19-C-0029 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS			-18,284	-17
GFBA			-18,284	-17
12.FA9453-19-C-0068 / FULL-WAVEFORM INVERSION IRAN			-2,000	0
GLAA			-2,000	0
12.FA9453-20-C-2000 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS			346,607	0
GFBA			346,607	0
12.FA9453-22-C-0019 / DEVELOPMENT OF GERMANIUM CONTROLLED SPALLING TECHNOLOGY FOR LOW COST III-V PHOTOVOLTAIC SUBSTRATES			72,539	0
GLAA			72,539	0
12.FA955025PB001 / AIR FORCE/DOD			63,173	0
GFCA / ASTRA ULTRA LLC (SUB. SIGNED 02.14.2025)			63,173	0
12.G22AC00509/0051027707-00010 / PVD COATINGS 01/15/2021			226,195	0
GLAA / ATI SPECIALTY ALLOYS & COMPONENTS (2021-315)			226,195	0
12.GS00Q140ADU108 / DEPARTMENT OF DEFENSE/DOD			217,471	0
GFCA / BOOZ ALLEN (SUBCONTRACT A63079)			217,471	0
12.H98230-22-1-0280 / CYSP@MINES: COLORADO SCHOOL OF MINES DOD CYSP PROG 09/15/2022 (VERSION 0)			-20,956	0
GLAA			-20,956	0
12.H98230-22-1-0280 / CYSP@MINES: COLORADO SCHOOL OF MINES DOD CYSP PROGRAM 2022			-1,536	0
GLAA			-1,536	0
12.H98230-23-1-0200 / CYSP@MINES: COLORADO SCHOOL OF MINES DOD CYSP PROG 12/31/2023			24,185	0
GLAA			24,185	0
12.HM047624C0002 / NATIONAL GEOSPATIAL-INTELLIGENCE AGENCY			45,414	0
GFCA / KITWARE, INC. (SUB. NO. K004595-00-S01)			45,414	0
12.HR00112390125 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS			314,398	108,011
GFBA			314,398	108,011
12.HR00112490399 / DARPA OPEN PROJECT WITH GE AEROSPACE			240,624	0
GLAA / GENERAL ELECTRIC GLOBAL RESEARCH (HR00112490399)			240,624	0
12.HR00112590137 / GAINING RADAR ADVANCES WITH SPATIO-TEMPORALLY-VARIANT WAVEFORM PREDICTIVE PLANNING (GRASP)			23,808	0
GLAA / UNIVERSITY OF MISSOURIKANSAS CITY (UMKC) (0000140109/00091724)			23,808	0
12.HU00012320066 / DEVELOPMENT OF NEXT-GENERATION DYNAMICALLY ADAPTIVE ORTHOSES FOR DISTAL EXTREMITY INJURY			163,584	0
GLAA / HENRY M JACKSON FOUNDATION FOR THE ADVANCEMENT OF MILITARY MEDICINE (6184)			163,584	0
12.KK2542 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS			277,456	0
GFBA / UNIVERSITY OF CALIFORNIA SANTA BARBARA (KK2542)			277,456	0
12.M02-SCA-0001 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS			19,183	0
GFBA / IMPRESSIO, INC. (M02-SCA-0001)			19,183	0
12.MA1638 / DEFENSE AGAINST BURKHOLDERIA PSEUDOMALLEI INFECTIONS: SUBUNIT VACCINE AND MONOCLONAL ANTIBODY/NANOBODY TECHNOLOGIES			8,825	0
GGBA (COVID-19) / UNIVERSITY OF HAWAII (MA1638)			8,825	0
12.N000142412200 / MULTISCALE, PHYSICS-BASED APPROACH FOR DIRECTED ENERGY, BLAST AND BLUNT TRAUMATIC BRAIN INJURY PREDICTION AND PREVENTION			177,261	0
GLAA / UNIVERSITY OF WISCONSIN (3532)			177,261	0
12.N0001424C2210 / EXPLOSIVE ORDNANCE DISPOSAL (EOD) EXPENDABLE ENERGETIC UNMANNED AERIAL SYSTEM (UAS)			19,227	0
GLAA / APPLIED RESEARCH ASSOCIATES, INC. (S-005635-03-SOM)			19,227	0
12.N00164-19-9-0001 / DEPARTMENT OF DEFENSE/DOD			117,671	0
GFCA / UNIVERSITY OF SOUTHERN CALIFOR (SCON-00006640)			117,671	0
12.N001742390029 / GEOMETRICALLY COMPLEX HIGH-DENSITY ADDITIVELY MANU 11/02/2023			71,511	12,459
GLAA / ADVANCED TECHNOLOGY INTERNATIONAL (2023-416)			71,511	12,459
12.NRO000-23-C-0053 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS			5,665	0
GFBA			5,665	0
12.NRO000-23-C-0056 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS			98,757	0
GFBA			98,757	0
12.OCG6165B / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS			-500	0
GFBA / COLDQUANTA, INC (OCG6165B)			-500	0
12.OCG6640B / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS			-7,924	0
GFBA / UTAH STATE UNIVERSITY RESEARCH FOUNDATIO (OCG6640B)			-7,924	0
12.OCG6774B / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS			168	0
GFBA / ECORTEX INC (OCG6774B)			168	0
12.PIONEER HQ0860-23-C-7404 STTR PH II / ENABLING SMALLSAT PROPULSION FOR ORBITAL MANEUVERABILITY			97	0
GGBA / PIONEER ASTRONAUTICS (PIONEER HQ0860-23-C-7404 STTR PH II)			97	0
12.PO 30735-2 / DEVELOPMENT OF AN INTRANASAL MULTI-TLR AGONIST AS A PAN-VIRAL COUNTERMEASURE FOR PROJECT PANACEA - PHASE III			48,378	0
GGBA / ACCESS TO ADVANCED HEALTH INSTITUTE (PO 30735-2)			48,378	0

PROGRAM CLUSTER		
FEDERAL AGENCY, MAJOR SUBDIVISION		
ALN OR OTHER ID NUMBER / PROGRAM NAME	TOTAL	AMOUNT PASSED
STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	EXPENDITURES (\$)	THROUGH TO SUBRECIPIENTS (\$)
12.S-162-11-MR007 / CONCEPTUAL LEVEL THERMAL SYSTEM ARCHITECTURE DESIGN AND MODEL BASED SYSTEMS ENGINEERING	93,145	0
GGBA (COVID-19) / UES, INC. (S-162-11-MR007)	93,145	0
12.S-200266-004190-CSU / ROBUST AND EFFICIENT COMPUTATIONAL ELECTROMAGNETICS TECHNIQUES FOR RF ANALYSIS AND DESIGN	64,566	0
GGBA (COVID-19) / APPLIED RESEARCH ASSOCIATES, INC. (S-200266-004190-CSU)	64,566	0
12.S-210-11E-003 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	65,724	0
GFBA / UES, INC. (S-210-11E-003)	65,724	0
12.SA1003202309EXT0736 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	0	0
GFBA / GRIFFISS INSTITUTE INC. (SA1003202309EXT0736)	0	0
12.SB2109-001-1 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	17	0
GFBA / SPECTRAL ENERGIES (SB2109-001-1)	17	0
12.SC24C415-1-P10701 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	221,345	0
GFBA / TOYON RESEARCH (SC24C415-1-P10701)	221,345	0
12.S-D00309-TO1-UCB / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	-54,998	0
GFBA / APPLIED RESEARCH ASSOCIATES (S-D00309-TO1-UCB)	-54,998	0
12.SP4701-20-C-0076 / EVALUATING HIGH STRENGTH WELDING FEEDSTOCKS FOR HIGH STRENGTH LOW ALLOY STEEL REPAIR	90,465	0
GLAA / STEEL FOUNDERS' SOCIETY OF AMERICA (STAR-CSM-1)	90,465	0
12.SP4701-23-D-5001 / IDENTIFYING AND CONTROLLING FACTORS TO IMPROVE THE 01/29/2024	111,959	0
GLAA / ADVANCED TECHNOLOGY INTERNATIONAL (2024-313)	111,959	0
12.SUBAWARD # CPZEN-D-1_COLOSTATE / AEROSOL DELIVERY OF CPZEN-45 FOR TREATMENT OF NON-TUBERCULOUS MYCOBACTERIAL (NTMS) INFECTIONS	48,479	0
GGBA / PAI LIFE SCIENCES (SUBAWARD # CPZEN-D-1_COLOSTATE)	48,479	0
12.SUBK00020707 / HALL EFFECT LOW-ALTITUDE ENGINE WITH OXYGEN-COMPATIBLE SELF-NEUTRALIZATION (HELEOS)	142,500	0
GGBA / UNIVERSITY OF MICHIGAN (SUBK00020707)	142,500	0
12.TS-CU-2205-01 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	37,396	0
GFBA / TRUSTED SPACE, INC. (TS-CU-2205-01)	37,396	0
12.TS-CUBOULDER-2023-03 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	130,974	0
GFBA / TRUSTED SPACE, INC. (TS-CUBOULDER-2023-03)	130,974	0
12.UDR0000709 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	67,322	0
GFBA / UNIVERSITY OF DELAWARE (UDR0000709)	67,322	0
12.UMS2311 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	16,456	0
GFBA / UNIVERSITY OF MAINE (UMS2311)	16,456	0
12.UT AUS-SUB00001227 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	91,209	0
GFBA / UNIVERSITY OF TEXAS AT AUSTIN (UT AUS-SUB00001227)	91,209	0
12.VAS-24-0002 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	51,682	0
GFBA / VECTOR ATOMIC (VAS-24-0002)	51,682	0
12.W15QKN-16-9-1002 - MCDC2022-401 / AN INTRANASAL, BIVALENT SARNA VACCINE AGAINST H5N1 AND H7N9 INFLUENZA	40,632	0
GGBA / ACCESS TO ADVANCED HEALTH INSTITUTE (W15QKN-16-9-1002 - MCDC2022-401)	40,632	0
12.W56HZV-22-9-D001 / GUAM ADDITIVE MATERIALS & MANUFACTURING ACCELERATOR (GAMMA)	160,000	0
GLAA / ASTRO AMERICA (2024-003)	160,000	0
12.W81XWH2210663 / NUCLEAR RECEPTOR NR4A2/NURR1 AS A THERAPEUTIC TARGET FOR NEUROTOXIC INJURY IN PARKINSON'S DISEASE	85,737	24,508
GGBA	85,737	24,508
12.W911NF2420029 / DEFENSE HEALTH AGENCY SMALL BUSINESS TECHNOLOGY TR 09/19/2022	147,934	0
GLAA / ADVANCED MATERIALS AND DEVICES, INC. (AMAD-CSM-01-2022)	147,934	0
12.W911NF2420029 / LONG-DURATION SLAM IN DEGRADED ENVIRONMENTS 12/31/2023	63,048	0
GLAA	63,048	0
12.W911QY2120003 / PAPER-BASED COLORIMETRIC WATER QUALITY SENSORS	134,047	0
GGBA	134,047	0
12.W911QY2120004 / PAPER SENSOR FOR FOOD-BORNE PATHOGEN DETECTION	770	0
GGBA	770	0
12.W911SR-14-2-00 / EXPERIMENTAL INVESTIGATION OF REACTIVE MATERIALS SUBJECTED TO SHOCK AND BLAST LOADING	157,700	0
GLAA / MINORITY SERVING INSTITUTIONS SCIENCE TECHNOLOGY ENGINEERING (W911SR22F0047)	157,700	0
12.W912DQ2320001 / DYE TRACING AND SPRINGSHED CHARACTERIZATION NEAR FORT LEONARD WOOD, MISSOURI	2,335	0
GGBA	2,335	0
12.W912DQ2320001 / DYE TRACING AND SPRINGSHED CHARACTERIZATION NEAR FORT LEONARD WOOD, MISSOURI - YEAR 2	59,926	0
GGBA	59,926	0
12.W912HQ18C0053 / REMEDIATION OF AFFF-IMPACTED FIRE SUPPRESSION SYST 05/26/2020	-143	0
GLAA	-143	0
12.W912HQ19C0049 / CHARACTERIZING MULTISCALE FEEDBACKS BETWEEN FOREST STRUCTURE, FIRE BEHAVIOR AND EFFECTS: INTEGRATING MULTIPLE MECHANISMS FOR IMPROVED UNDERSTANDING OF PATTERN AND PROCESS (ORIGINAL KR RECORD 138063)	168,581	151,289
GGBA	168,581	151,289
12.W912HQ20C0011 / REMEDIATION OF AFFF-IMPACTED FIRE SUPPRESSION SYST 05/26/2020	-18,651	-18,651
GLAA	-18,651	-18,651
12.W912HQ20C0011 / STAR10: ENHANCING PROPERTIES BY NOVEL PROCESSING O 11/14/2022	118,003	0
GLAA / STEEL FOUNDERS' SOCIETY OF AMERICA (STAR10)	118,003	0
12.W912HQ20C0028 / COMPREHENSIVE FORENSIC APPROACH FOR SOURCE ALLOCAT 10/02/2020 (VERSION 0)	135,786	135,786
GLAA	135,786	135,786
12.W912HQ20C0028 / COMPREHENSIVE FORENSIC APPROACH FOR SOURCE ALLOCATION	12,313	0
GLAA	12,313	0
12.W912HQ220013 / ESTCP: IMPACT OF PARTIAL EXCAVATION ON LEACHING IN 05/31/2023	15,076	0
GLAA / CDM SMITH (6572-001-001-CS / W912HQ220013)	15,076	0
12.W912HQ22C0022 / A QUANTUM CHEMICAL - MACHINE LEARNING APPROACH FOR THE PREDICTION OF THERMAL PFAS DESTRUCTION A	173,631	18,336
GGBA	173,631	18,336
12.W912HQ22C0023 / ADVANCEMENT OF HYDROTHERMAL ALKALINE TREATMENT TEC	216,973	0
GLAA	216,973	0
12.W912HQ22C0023 / ADVANCEMENT OF HYDROTHERMAL ALKALINE TREATMENT TEC 05/31/2022 (VERSION 0)	229,834	229,834
GLAA	229,834	229,834
12.W912HQ22C0042 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	228,864	89,724
GFBA	228,864	89,724

PROGRAM CLUSTER		
FEDERAL AGENCY, MAJOR SUBDIVISION		
ALN OR OTHER ID NUMBER / PROGRAM NAME	TOTAL	AMOUNT PASSED
STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	EXPENDITURES (\$)	THROUGH TO SUBRECIPIENTS (\$)
12.W912HQ23C0053 / ABIOTIC AND COUPLED ABIOTIC-BIOTIC PROCESSES IMPACTING PFAA PRECURSOR TRANSFORMATION AND BACK-DIFFUSION IN CLAYS	195,386	0
GLAA / CDM SMITH (6581-001-001-CS)	195,386	0
12.W912HQ23C0071 / REMOVAL, CONCENTRATION, AND DESTRUCTION OF HIGH-ST 09/05/2023 (VERSION 0)	374,396	362,334
GLAA	374,396	362,334
12.W912HQ23C0071 / REMOVAL, CONCENTRATION, AND DESTRUCTION OF HIGH-STRENGTH PFAS AQUEOUS WASTE STREAMS USING CCMF, SAFF, AND HALT	689,990	0
GLAA	689,990	0
12.W912HQ23C0073 / ATOMIC SCALE TOMOGRAPHY OF QUANTUM MATERIALS 09/12/2019	-110	0
GLAA / LABORATORY FOR PHYSICAL SCIENCES (H98230-19-C-0428)	-110	0
12.W912HQ23C0073 / LEACHING OF PFASS FROM AFF-IMPACTED CONSTRUCTION 09/18/2023 (VERSION 0)	108,226	88,602
GLAA	108,226	88,602
12.W912HQ23C0073 / LEACHING OF PFASS FROM AFF-IMPACTED CONSTRUCTION MATERIALS	327,089	56,246
GLAA	327,089	56,246
12.W912HQ23C0094 / DEVELOPMENT OF A SCREENING-LEVEL TOOL TO ESTIMATE PFAS RETENTION LIFETIMES FOR ENGINEERED SORBENTS IN PASSIVE STORMWATER FILTRATION SYSTEMS	108,778	0
GLAA / UNIVERSITY OF MINNESOTA (D010008301)	108,778	0
12.W912HQ23P0075 / DEMONSTRATION OF A PROTOTYPE CONTINUOUS HYDROTHERMAL ALKALINE TREATMENT (HALT) SYSTEM FOR DOD-RELEVANT, PFAS-IMPACTED MATRICES	30,085	0
GLAA / AQUAGGA, INC. (CSM PROP 23-0793)	30,085	0
12.W912HQ24C0001 / EX-SITU TREATMENT OF PFAS-IMPACTED SOILS AND SEDIM 10/17/2023 (VERSION 0)	1,225,194	1,207,877
GLAA	1,225,194	1,207,877
12.W912HQ24C0001 / EX-SITU TREATMENT OF PFAS-IMPACTED SOILS AND SEDIMENTS	630,951	304,858
GLAA	630,951	304,858
12.W912HQ24C0001 / STAR9: ADDRESSING KEY TECHNOLOGICAL NEEDS FOR THE 10/21/2022	41,498	0
GLAA / STEEL FOUNDERS' SOCIETY OF AMERICA (STAR9)	41,498	0
12.W912HQ24C0017 / DISSEMINATING PFAS TRANSFORMATION PATHWAYS EXPLICITLY THROUGH ENVPATH	198,894	149,781
GLAA	198,894	149,781
12.W912HQ24C0028 / DEVELOPMENT OF A LOW-COST METHOD FOR TOTAL ORGANIC FLUORINE (TOF) ANALYSIS USING HYDROTHERMAL ALKALINE TREATMENT (HALT)	141,882	186
GLAA	141,882	186
12.W912HQ24P0066 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	69,006	0
GFBA	69,006	0
12.W912HZ22P0035 / FIELD COLLECTION AND MONITORING OF ENDANGERED HAWAIIAN COOT AND HAWAIIAN GALLINULE ON MCBH, KANEOHE BAY, OAHU – OY2	10,939	0
GGBA	10,939	0
12.W912HZ22P0035 / FIELD COLLECTION AND MONITORING OF ENDANGERED HAWAIIAN COOT AND HAWAIIAN GALLINULE ON MCBH, KANEOHE BAY, OAHU – TASK 1 ADDITIONAL WORK ODC, CLIN 0007	367	0
GGBA	367	0
12.W912HZ22P0035 / FIELD COLLECTION AND MONITORING OF ENDANGERED HAWAIIAN COOT AND HAWAIIAN GALLINULE ON MCBH, KANEOHE BAY, OAHU – TASK 1 ADDITIONAL WORK, CLIN 0003	26,688	0
GGBA	26,688	0
12.W912HZ22P0035 / FIELD COLLECTION AND MONITORING OF ENDANGERED HAWAIIAN COOT AND HAWAIIAN GALLINULE ON MCBH, KANEOHE BAY, OAHU – TASK 1 ADDITIONAL WORK, CLIN 0005	4,611	0
GGBA	4,611	0
12.W912HZ22P0035 / FIELD COLLECTION AND MONITORING OF ENDANGERED HAWAIIAN COOT AND HAWAIIAN GALLINULE ON MCBH, KANEOHE BAY, OAHU – TASK 2 ADDITIONAL WORK ODC, CLIN 0008	186	0
GGBA	186	0
12.W912HZ22P0035 / FIELD COLLECTION AND MONITORING OF ENDANGERED HAWAIIAN COOT AND HAWAIIAN GALLINULE ON MCBH, KANEOHE BAY, OAHU – TASK 2 ADDITIONAL WORK, CLIN 0004	26,445	0
GGBA	26,445	0
12.W912HZ22P0035 / FIELD COLLECTION AND MONITORING OF ENDANGERED HAWAIIAN COOT AND HAWAIIAN GALLINULE ON MCBH, KANEOHE BAY, OAHU – TASK 2 ADDITIONAL WORK, CLIN 0006	2,877	0
GGBA	2,877	0
12.W913E520C0007 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	1,579	0
GFBA	1,579	0
12.W913E524C0003 / DEPARTMENT OF DEFENSE RESEARCH AND DEVELOPMENT PROGRAMS	237,925	0
GFBA	237,925	0
14.506 / GENERAL RESEARCH AND TECHNOLOGY ACTIVITY	71,552	0
GGBA / WASHINGTON STATE UNIVERSITY (144930WSU001400)	71,552	0
15.014 / SUPPORTING THE LOWER MISSISSIPPI DELTA INITIATIVE	13,081	0
GGBA / JEFFERSON NATIONAL PARKS ASSOCIATION (AGREEMENT DTD 08/28/23)	13,081	0
15.073 / EARTH MAPPING RESOURCES INITIATIVE	73,593	8,388
GLAA	43,237	8,388
GLAA / NEW MEXICO INSTITUTE OF MINING AND TECHNOLOGY (P0024810)	30,356	0
15.078 / SNOW WATER SUPPLY FORECASTING	474,375	78,172
GGBA	474,375	78,172
15.140D0423C0112 / DEPARTMENT OF THE INTERIOR RESEARCH AND DEVELOPMENT PROGRAMS	6,381,342	3,703,489
GFBA	6,381,342	3,703,489
15.140F0619P0147 / RANGE-WIDE DEMOGRAPHIC MONITORING FOR PAGOSA SKYROCKET	772	0
GGBA	772	0
15.156 / TRIBAL CLIMATE RESILIENCE	15,871	14,778
GFBA	15,871	14,778
15.17078450 / DEPARTMENT OF THE INTERIOR RESEARCH AND DEVELOPMENT PROGRAMS	-2,000	0
GFBA / GARVER (17078450)	-2,000	0
15.224 / CULTURAL AND PALEONTOLOGICAL RESOURCES MANAGEMENT	20,190	0
GFBA	2,157	0
GFEA	18,033	0
15.225 / RECREATION AND VISITOR SERVICES	37,360	0
GGBA	37,360	0
15.232 / JOINT FIRE SCIENCE PROGRAM	670,017	128,285
GFBA	343,978	112,630

PROGRAM CLUSTER		
FEDERAL AGENCY, MAJOR SUBDIVISION		
ALN OR OTHER ID NUMBER / PROGRAM NAME	TOTAL	AMOUNT PASSED
STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	EXPENDITURES (\$)	THROUGH TO SUBRECIPIENTS (\$)
GFEA	140,308	0
GGBA	120,255	15,655
GGBA / UNIVERSITY OF NEW MEXICO (0480VK-78A5)	65,476	0
15.244 / AQUATICS RESOURCES MANAGEMENT	1,323,385	0
GGBA	1,323,385	0
15.245 / PLANT CONSERVATION AND RESTORATION MANAGEMENT	208,731	0
GKAA	208,731	0
15.246 / THREATENED AND ENDANGERED SPECIES	219,814	0
GFEA	31,644	0
GGBA	49,994	0
GGBA / WILDLIFE CONSERVATION SOCIETY (210408)	4,284	0
GKAA	133,892	0
15.247 / WILDLIFE RESOURCE MANAGEMENT	136,884	76,576
GFBA	133,036	76,576
GGBA	3,848	0
15.423 / BUREAU OF OCEAN ENERGY MANAGEMENT (BOEM) ENVIRONMENTAL STUDIES (ES)	150,605	49,823
GFBA	150,605	49,823
15.506 / WATER DESALINATION RESEARCH AND DEVELOPMENT	952,551	70,730
GFBA	371,939	70,730
GLAA	580,612	0
15.517 / FISH AND WILDLIFE COORDINATION ACT	135,165	0
GFBA	135,165	0
15.529 / UPPER COLORADO AND SAN JUAN RIVER BASINS ENDANGERED FISH RECOVERY	1,020,438	0
GGBA	1,020,438	0
15.560 / SECURE WATER ACT – RESEARCH AGREEMENTS	282,856	0
GFBA	160,741	0
GGBA	32,855	0
GLAA	89,260	0
15.608 / FISH AND AQUATIC CONSERVATION - AQUATIC INVASIVE SPECIES	15,252	0
GGBA	15,252	0
15.628 / MULTISTATE CONSERVATION GRANT	138,477	0
GGBA	138,477	0
15.634 / STATE WILDLIFE GRANTS	189,678	0
GGBA / ALASKA DEPARTMENT OF FISH AND GAME (23011)	57,022	0
GGBA / CALIFORNIA DEPARTMENT OF FISH AND WILDLIFE (Q2280106-01)	132,656	0
15.637 / MIGRATORY BIRD JOINT VENTURES	-247	0
GGBA	-247	0
15.657 / ENDANGERED SPECIES RECOVERY IMPLEMENTATION	37,531	0
GFBA / UNIVERSITY OF CALIFORNIA SANTA CRUZ (A21-0829-S002)	23,461	0
GSAA	14,070	0
15.660 / CANDIDATE SPECIES CONSERVATION	4,192	0
GGBA	1,176	0
GZAA	3,016	0
15.664 / FISH AND WILDLIFE COORDINATION AND ASSISTANCE	207,792	0
GGBA	207,792	0
15.670 / ADAPTIVE SCIENCE	66,503	0
GGBA	66,503	0
15.678 / COOPERATIVE ECOSYSTEM STUDIES UNITS	-483	0
GGBA	7,347	0
GKAA	-7,830	0
15.805 / ASSISTANCE TO STATE WATER RESOURCES RESEARCH INSTITUTES	359,397	122,012
GFBA	177,241	78,145
GGBA	182,156	43,867
15.807 / EARTHQUAKE HAZARDS PROGRAM ASSISTANCE	194,383	0
GFBA	97,143	0
GLAA	97,240	0
15.808 / U.S. GEOLOGICAL SURVEY RESEARCH AND DATA COLLECTION	3,124,258	66,197
GFBA	599,770	66,197
GFEA	84,076	0
GGBA	1,960,218	0
GLAA	480,194	0
15.810 / NATIONAL COOPERATIVE GEOLOGIC MAPPING	272,531	0
GLAA	272,531	0
15.812 / COOPERATIVE RESEARCH UNITS	238,257	0
GGBA	185,593	0
GGBA (COVID-19)	52,664	0
15.814 / NATIONAL GEOLOGICAL AND GEOPHYSICAL DATA PRESERVATION	124,617	0
GLAA	124,617	0
15.815 / NATIONAL LAND REMOTE SENSING EDUCATION OUTREACH AND RESEARCH	22,234	0
GGBA / AMERICAVIEW (AV23-CO-01)	22,234	0
15.820 / NATIONAL AND REGIONAL CLIMATE ADAPTATION SCIENCE CENTERS	3,083,805	858,442
GFBA	2,757,038	674,946
GGBA / SOUTHWEST CLIMATE ADAPTATION SCIENCE CENTER (678348)	254,044	134,889
GGBA / UNIVERSITY OF ARIZONA (476976)	62,631	41,968
GGBA / UNIVERSITY OF ARIZONA (629228)	10,092	6,639
15.821 / USGS COOPERATIVE LANDSLIDE HAZARD MAPPING AND ASSESSMENT PROGRAM	39,202	0
GLAA	39,202	0

PROGRAM CLUSTER		
FEDERAL AGENCY, MAJOR SUBDIVISION		
ALN OR OTHER ID NUMBER / PROGRAM NAME	TOTAL	AMOUNT PASSED
STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	EXPENDITURES (\$)	THROUGH TO SUBRECIPIENTS (\$)
15.904 / HISTORIC PRESERVATION FUND GRANTS-IN-AID	346,862	0
GKAA	346,862	0
15.933 / PRESERVATION OF JAPANESE AMERICAN CONFINEMENT SITES	9,592	0
GFEA	9,592	0
15.944 / NATURAL RESOURCE STEWARDSHIP	6,196	0
GLAA / NEW MEXICO INSTITUTE OF MINING AND TECHNOLOGY (P19AC00954)	6,196	0
15.945 / COOPERATIVE RESEARCH AND TRAINING PROGRAMS – RESOURCES OF THE NATIONAL PARK SYSTEM	6,482,089	0
GFBA	529,296	0
GFBA / UNIVERSITY OF WYOMING (24-0344-A0001-SUB05)	1,983	0
GFEA	530,659	0
GGBA	5,320,989	0
GGBA / UNIVERSITY OF ARKANSAS (UA2022-295)	167	0
GGBA / UNIVERSITY OF WYOMING-NATIONAL PARK SERVICE RESEARCH CENTER (1005396-CSU-SHAMPAIN)	1,332	0
GGBA / UNIVERSITY OF WYOMING-NATIONAL PARK SERVICE RESEARCH CENTER (24-0344-A0002-SUB01)	2,491	0
GKAA	47,810	0
GSAA	44,524	0
GZAA	2,838	0
15.946 / CULTURAL RESOURCES MANAGEMENT	29,126	0
GGBA	29,126	0
15.954 / NATIONAL PARK SERVICE CONSERVATION, PROTECTION, OUTREACH, AND EDUCATION	149,337	0
GGBA	149,337	0
15.CSM PROP 24-0818 / IPA WITH USGS 08/07/2024	12,122	0
GLAA	12,122	0
15.CSM PROP# 24-0067 / IPA FOR AARON GIRARD: ACTIVE-SOURCE ELASTIC MODEL BUILDING: KILAUEA CALDERA	61,277	0
GLAA	61,277	0
15.G24AC00249 / NATURE OF PROTEROZOIC EVENTS AND OVERPRINTING STRU 06/06/2024	44,303	0
GLAA	44,303	0
15.Q2330010 / DEPARTMENT OF THE INTERIOR RESEARCH AND DEVELOPMENT PROGRAMS	140,277	0
GFBA / CALIFORNIA DEPARTMENT OF FISH AND (Q2330010)	140,277	0
15.R24AC00034 / DEPARTMENT OF THE INTERIOR RESEARCH AND DEVELOPMENT PROGRAMS	193,515	0
GFBA	193,515	0
16.026 / OVW RESEARCH AND EVALUATION PROGRAM	34,826	0
GFCA / UNIVERSITY OF SOUTH DAKOTA (A22-0027-S004)	34,826	0
16.15F06724P0001335 / FEDERAL BUREAU OF INVESTIGATION	97,938	0
GFBA	97,938	0
16.320 / SERVICES FOR TRAFFICKING VICTIMS	102,925	30,995
GZAA	102,925	30,995
16.540 / JUVENILE JUSTICE AND DELINQUENCY PREVENTION	115,621	0
GFEA / CITY AND COUNTY OF DENVER (ENVHL-202476119-00)	115,621	0
16.544 / YOUTH GANG PREVENTION	196,749	59,544
GFEA	196,749	59,544
16.560 / NATIONAL INSTITUTE OF JUSTICE RESEARCH, EVALUATION, AND DEVELOPMENT PROJECT GRANTS	769,105	120,480
GFCA / UNIVERSITY OF SOUTH DAKOTA (A22-0030-S002)	2,149	0
GFEA	291,784	0
GGBA	419,333	120,480
GGBA / FLORIDA STATE UNIVERSITY (R000003301)	55,839	0
16.582 / CRIME VICTIM ASSISTANCE/DISCRETIONARY GRANTS	31,867	0
GFEA / DENVER HEALTH AND HOSPITAL AUTHORITY (A22-0121-001-S001-A01)	31,867	0
16.738 / EDWARD BYRNE MEMORIAL JUSTICE ASSISTANCE GRANT PROGRAM	440	0
GFEA / CITY OF ALAMOSA (AWD-221623_AMD02)	440	0
16.818 / CHILDREN EXPOSED TO VIOLENCE	299,668	72,555
GFBA	299,668	72,555
16.839 / STOP SCHOOL VIOLENCE	1,087,569	25,908
GFBA	1,087,569	25,908
17.603 / BROOKWOOD-SAGO GRANT	0	0
GLAA	0	0
17.W912HQ23C0071 / COSINE: COLLABORATIVE SAVE INTEGRATED ENGINEERING 12/12/2019	82,076	0
GLAA / SOUTH DAKOTA SCHOOL OF MINES & TECHNOLOGY (SDSMT-CSM 20-11)	82,076	0
19.040 / PUBLIC DIPLOMACY PROGRAMS	3,989	0
GFCA	3,989	0
20.109 / AIR TRANSPORTATION CENTERS OF EXCELLENCE	-1,796	0
GFBA	-1,796	0
20.200 / HIGHWAY RESEARCH AND DEVELOPMENT PROGRAM	81,506	0
GFBA / IOWA STATE UNIVERSITY (029417B)	48,661	0
GGBA / IOWA STATE UNIVERSITY (HR 10-119)	32,845	0
20.205 / HIGHWAY PLANNING AND CONSTRUCTION	288,933	140,683
GFBA / MINNESOTA DEPARTMENT OF TRANSPORTATION (1054249)	71,341	0
GGBA	217,592	140,683
20.215 / HIGHWAY TRAINING AND EDUCATION	4,981	0
GFBA	4,981	0
20.243 / COMMERCIAL MOTOR VEHICLE ENFORCEMENT TRAINING AND SUPPORT	28,799	0
GZAA / UNIVERSITY OF MARYLAND, BALTIMORE (R01MH128781)	28,799	0
20.505 / METROPOLITAN TRANSPORTATION PLANNING AND STATE AND NON-METROPOLITAN PLANNING AND RESEARCH	401,752	0
GFEA / UNIVERSITY OF NEW ORLEANS (SCON-000029_EARLY TERM)	401,752	0
20.701 / UNIVERSITY TRANSPORTATION CENTERS PROGRAM	522,433	-97,058
GFEA / NORTH DAKOTA STATE UNIVERSITY (FAR0028685_AMD03)	1,280	0
GFEA / NORTH DAKOTA STATE UNIVERSITY (FAR0028685_AMD04)	-5,563	0

PROGRAM CLUSTER		
FEDERAL AGENCY, MAJOR SUBDIVISION		
ALN OR OTHER ID NUMBER / PROGRAM NAME	TOTAL	AMOUNT PASSED
STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	EXPENDITURES (\$)	THROUGH TO SUBRECIPIENTS (\$)
GFEA / NORTH DAKOTA STATE UNIVERSITY (FAR0028685_AMD05)	-1,018	0
GFEA / NORTH DAKOTA STATE UNIVERSITY (FAR0028685_AMD08)	57,084	855
GFEA / NORTH DAKOTA STATE UNIVERSITY (FAR0037394)	39,031	0
GFEA / NORTH DAKOTA STATE UNIVERSITY (FAR0037394_AMD01)	76,776	0
GFEA / UNIVERSITY OF NEW MEXICO (456802-874X)	14,856	0
GFEA / WASHINGTON STATE UNIVERSITY (135461 SPC002290_AMD02)	-719	0
GGBA / NORTH DAKOTA STATE UNIVERSITY (FAR0037390)	203,140	0
GGBA / NORTH DAKOTA STATE UNIVERSITY (SUBAWARD # FAR0028636)	21,628	0
GLAA	56,273	-97,913
GSAA / NORTH DAKOTA UNIVERSITY (FAR0037391)	59,665	0
20.724 / PIPELINE SAFETY RESEARCH COMPETITIVE ACADEMIC AGREEMENT PROGRAM (CAAP)	103,416	0
GLAA	103,416	0
21.027 / CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	7,708,390	0
GFBA (COVID-19)	7,360,197	0
GFEA (COVID-19) / ADAMS COUNTY GOVERNMENT (ARPA-24-04)	293,543	0
GFEA (COVID-19) / CHILDRENS HOSPITAL (G0102576_AMD01)	3,372	0
GFEA (COVID-19) / CHILDRENS HOSPITAL (G0103039_AMD02)	60,339	0
GFEA (COVID-19) / WYOMING DEPARTMENT OF HEALTH, BEHAVIORAL (AWD-241100)	-9,061	0
21.10223 / WISE INDIANA TO 032 PURDUE CEL (PHASE I)	73,101	0
GGBA / INDIANA UNIVERSITY (10223)	73,101	0
27.011 / INTERGOVERNMENTAL PERSONNEL ACT (IPA) MOBILITY PROGRAM	2,267,948	0
GFEA	2,198,878	0
GFEA / DENVER RESEARCH INSTITUTE (933316_EXT03)	57,601	0
GFEA / DENVER RESEARCH INSTITUTE (AWARD #5988_YR02)	0	0
GFEA / DENVER RESEARCH INSTITUTE (AWD-231333)	28	0
GFEA / DENVER RESEARCH INSTITUTE (AWD-243241)	3,092	0
GFEA / DENVER RESEARCH INSTITUTE (AWD-243282)	8,349	0
39.AWD-22-05-0255 / GENERAL SERVICES ADMINISTRATION	20,002	0
GFBA	20,002	0
43.00007448 / 20000362 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	272,354	0
GFBA / UNIVERSITY OF CALIFORNIA BERKELEY (00007448 / 20000362)	272,354	0
43.001 / SCIENCE	79,751,558	8,104,853
GFBA	57,473,368	6,420,689
GFBA / ALPHACORE, INC (AWD-23-06-0115)	14,131	0
GFBA / AMERICAN UNIVERSITY (31805-A240032-S01)	14,244	0
GFBA / ATMOSPHERIC AND ENVIRONMENTAL RESEARCH (P2546-01)	26,525	0
GFBA / AUBURN UNIVERSITY (22-PHYS-209395-UCOB)	132,216	0
GFBA / AUBURN UNIVERSITY (22-PHYS-209398-UCOB)	38,877	0
GFBA / AUBURN UNIVERSITY (23-PHYS-209406-UCOB)	33,768	0
GFBA / BAY AREA ENVIRONMENTAL RESEARCH INSTITUT (80NSSC20M0037- UOF C)	15,385	0
GFBA / BAY AREA ENVIRONMENTAL RESEARCH INSTITUT (AWD-20-12-0118)	21,092	0
GFBA / BOSTON COLLEGE (5115361-2)	176,030	0
GFBA / BOSTON COLLEGE (5115361-5)	313,268	0
GFBA / BOSTON UNIVERSITY (4500003593)	1,325	0
GFBA / BOSTON UNIVERSITY (4500004450)	-19,753	0
GFBA / BOSTON UNIVERSITY (4500004514)	1,468	0
GFBA / BRIGHAM YOUNG UNIVERSITY (22-0594)	38,311	0
GFBA / CALIFORNIA INSTITUTE OF TECHNOLOGY (S506111)	47,944	0
GFBA / CATHOLIC UNIVERSITY OF AMERICA (362649 SUB 1)	69,070	0
GFBA / CATHOLIC UNIVERSITY OF AMERICA (362696 SUB 2)	47,400	0
GFBA / EARTH & SPACE RESEARCH (2017-241-COLORADO)	-77	0
GFBA / FARALLON INSTITUTE (2020-241-COLORADO)	12,082	0
GFBA / GEORGE MASON UNIVERSITY (E2062671)	20,860	0
GFBA / GEORGE WASHINGTON UNIVERSITY (18-M77)	-2,823	0
GFBA / GEORGIA INSTITUTE OF TECHNOLOGY (AWD-005316-G1)	521,837	0
GFBA / GEORGIA INSTITUTE OF TECHNOLOGY (AWD-006310-G2)	99,428	0
GFBA / ILLINOIS INSTITUTE OF TECHNOLOGY (A24-0072-S002)	70,866	0
GFBA / JACOBS (AWD-23-06-0234)	129	0
GFBA / JET PROPULSION LABORATORY/NASA (1646435)	-95	0
GFBA / JET PROPULSION LABORATORY/NASA (1647215)	673	0
GFBA / JET PROPULSION LABORATORY/NASA (1657003)	45,231	0
GFBA / JET PROPULSION LABORATORY/NASA (1658568)	-799	0
GFBA / JET PROPULSION LABORATORY/NASA (1671216)	0	0
GFBA / JET PROPULSION LABORATORY/NASA (1687517)	12,003	0
GFBA / JET PROPULSION LABORATORY/NASA (1688840)	-4,728	0
GFBA / JET PROPULSION LABORATORY/NASA (1691200)	19,236	0
GFBA / JET PROPULSION LABORATORY/NASA (1691910)	20	0
GFBA / JET PROPULSION LABORATORY/NASA (1699968)	262,092	0
GFBA / JET PROPULSION LABORATORY/NASA (1703545)	61,120	0
GFBA / JET PROPULSION LABORATORY/NASA (1703980)	0	0
GFBA / JET PROPULSION LABORATORY/NASA (1704147)	4,152	0
GFBA / JET PROPULSION LABORATORY/NASA (1704520)	8,434	0
GFBA / JET PROPULSION LABORATORY/NASA (1704810)	9,644	0
GFBA / JET PROPULSION LABORATORY/NASA (1704947)	12,605	0
GFBA / JET PROPULSION LABORATORY/NASA (1705025)	46,925	0
GFBA / JET PROPULSION LABORATORY/NASA (1705233)	41,081	0
GFBA / JET PROPULSION LABORATORY/NASA (1710348)	174,209	0

PROGRAM CLUSTER		
FEDERAL AGENCY, MAJOR SUBDIVISION		
ALN OR OTHER ID NUMBER / PROGRAM NAME	TOTAL	AMOUNT PASSED
STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	EXPENDITURES (\$)	THROUGH TO SUBRECIPIENTS (\$)
GFBA / JET PROPULSION LABORATORY/NASA (1710628)	111,104	0
GFBA / JET PROPULSION LABORATORY/NASA (1710891)	17,831	0
GFBA / JET PROPULSION LABORATORY/NASA (1710939)	22,390	0
GFBA / JET PROPULSION LABORATORY/NASA (1716082)	5,217	0
GFBA / JET PROPULSION LABORATORY/NASA (1716796)	28,256	0
GFBA / JOHNS HOPKINS UNIVERSITY (164570)	55,769	0
GFBA / JOHNS HOPKINS UNIVERSITY (169819)	78,444	0
GFBA / JOHNS HOPKINS UNIVERSITY (184874)	12,788	0
GFBA / JOHNS HOPKINS UNIVERSITY (189751)	57,783	0
GFBA / MASSACHUSETTS INSTITUTE OF TECHNOLOGY (S5787)	26,087	0
GFBA / MASSACHUSETTS INSTITUTE OF TECHNOLOGY (S6108)	11,139	0
GFBA / NEARSPACE LAUNCH, INC. (09-05-LASP)	0	0
GFBA / NORTH CAROLINA STATE UNIVERSITY (PAM-P25-000830-SA01)	6,776	0
GFBA / NORTHWESTERN UNIVERSITY (60057449 UCB)	4,135	0
GFBA / OCEAN MOTION TECHNOLOGIES INC (AWD-24-06-0050)	17,313	0
GFBA / OREGON STATE UNIVERSITY (NS331A-B)	98,349	0
GFBA / OREGON STATE UNIVERSITY (NS353A-A)	63,185	0
GFBA / OREGON STATE UNIVERSITY (NS377A-A)	4,942	0
GFBA / PENNSYLVANIA STATE UNIVERSITY (S000885-NASA)	-30	0
GFBA / PENNSYLVANIA STATE UNIVERSITY (S004216-NASA)	136,425	0
GFBA / PLANETARY SCIENCE INSTITUTE (1523_U CO-BOULDER)	1,281	0
GFBA / PLANETARY SCIENCE INSTITUTE (1746-CU)	29,214	0
GFBA / PLANETARY SCIENCE INSTITUTE (1795-CU)	16,967	0
GFBA / PLANETARY SCIENCE INSTITUTE (1877-CU)	13,706	0
GFBA / PLANETARY SCIENCE INSTITUTE (1950-CU)	396,256	0
GFBA / PREDICTIVE SCIENCE INC. (AWD-21-11-0150)	43,386	0
GFBA / PRINCETON UNIVERSITY (SUB0000540)	3,224	0
GFBA / RENSSELAER POLYTECHNIC INSTITUTE (A19-0117-S003)	49,703	0
GFBA / RICE UNIVERSITY (R53824)	76,569	0
GFBA / RIVERSIDE TECHNOLOGY INC (1332KP24F0017)	64,286	0
GFBA / ROCHESTER INSTITUTE OF TECHNOLOGY (32709-01)	14,477	0
GFBA / RUTGERS UNIVERSITY (3357)	34,294	0
GFBA / SCIENCE SYSTEMS & APPLICATIONS INC (21810-18-002)	-5,616	0
GFBA / SMITHSONIAN ASTROPHYSICAL OBSERVATORY (GO1-22008X)	10,517	0
GFBA / SMITHSONIAN ASTROPHYSICAL OBSERVATORY (GO2-23002X)	24,878	0
GFBA / SMITHSONIAN ASTROPHYSICAL OBSERVATORY (GO2-23005X)	11,576	0
GFBA / SMITHSONIAN ASTROPHYSICAL OBSERVATORY (GO2-23009X)	8,989	0
GFBA / SMITHSONIAN ASTROPHYSICAL OBSERVATORY (GO3-24003X)	3,714	0
GFBA / SMITHSONIAN ASTROPHYSICAL OBSERVATORY (GO3-24076X)	50,417	0
GFBA / SMITHSONIAN ASTROPHYSICAL OBSERVATORY (GO4-25002X)	39,352	0
GFBA / SMITHSONIAN ASTROPHYSICAL OBSERVATORY (GO4-25004X)	22,536	0
GFBA / SMITHSONIAN ASTROPHYSICAL OBSERVATORY (GO4-25006X)	43,561	0
GFBA / SMITHSONIAN ASTROPHYSICAL OBSERVATORY (GO4-25009X)	13,756	0
GFBA / SMITHSONIAN ASTROPHYSICAL OBSERVATORY (GO4-25018X)	46,279	0
GFBA / SMITHSONIAN ASTROPHYSICAL OBSERVATORY (GO4-25096X)	33,063	0
GFBA / SMITHSONIAN ASTROPHYSICAL OBSERVATORY (GO9-20016A)	47,051	0
GFBA / SMITHSONIAN ASTROPHYSICAL OBSERVATORY (TM0-21007A)	-5	0
GFBA / SMITHSONIAN ASTROPHYSICAL OBSERVATORY (TM3-24003X)	37,395	0
GFBA / SMITHSONIAN ASTROPHYSICAL OBSERVATORY (TM4-25005X)	7,656	0
GFBA / SOUTHWEST RESEARCH INSTITUTE (P99084EH)	84,265	0
GFBA / SOUTHWEST RESEARCH INSTITUTE (Q99087AKP)	8,843	0
GFBA / SOUTHWEST RESEARCH INSTITUTE (Q99090CB)	41,321	0
GFBA / SOUTHWEST RESEARCH INSTITUTE (Q99092AKP)	188,373	0
GFBA / SOUTHWEST RESEARCH INSTITUTE (R99044JBM)	0	0
GFBA / SOUTHWEST RESEARCH INSTITUTE (S99031CB)	129,722	0
GFBA / SOUTHWEST RESEARCH INSTITUTE (S99043SH)	33,872	0
GFBA / SPACE LAB TECHNOLOGIES, LLC (80NSSC24M0169-SUB-CU)	257,616	0
GFBA / SPACE TELESCOPE SCIENCE INSTITUTE/NASA (HST-GO-17234.001-A)	37,730	0
GFBA / SPACE TELESCOPE SCIENCE INSTITUTE/NASA (HST-GO-17453.001-A)	31,989	0
GFBA / SPACE TELESCOPE SCIENCE INSTITUTE/NASA (HST-GO-17464.001-A)	57,127	0
GFBA / SPACE TELESCOPE SCIENCE INSTITUTE/NASA (HST-GO-17470.002-A)	6,733	0
GFBA / SPACE TELESCOPE SCIENCE INSTITUTE/NASA (HST-HF2-51530.001-A)	48,726	0
GFBA / SPACE TELESCOPE SCIENCE INSTITUTE/NASA (HST-HF2-51531.002-A)	84,991	0
GFBA / SPACE TELESCOPE SCIENCE INSTITUTE/NASA (JWST-AR-05907.001-A)	4,540	0
GFBA / SPACE TELESCOPE SCIENCE INSTITUTE/NASA (JWST-GO-01874.009-A)	45,417	0
GFBA / SPACE TELESCOPE SCIENCE INSTITUTE/NASA (JWST-GO-04111.037-A)	168,448	0
GFBA / SPACE TELESCOPE SCIENCE INSTITUTE/NASA (JWST-GO-05863.001-A)	62,999	0
GFBA / STONE AEROSPACE/PSC, INC. (SAS) (AWD-21-02-0117)	110,287	0
GFBA / TEXAS A&M UNIVERSITY (M2304447)	19,171	0
GFBA / THE JOHNS HOPKINS UNIVERSITY APPLIED (176447)	1,234,663	0
GFBA / THE JOHNS HOPKINS UNIVERSITY APPLIED (185779)	9,178	0
GFBA / UNIVERSITIES SPACE RESEARCH ASSOCIATION (02330-05)	17,376	0
GFBA / UNIVERSITY CORP FOR ATMOSPHERIC RESEARCH (SUBAWD002162)	-17,444	0
GFBA / UNIVERSITY CORP FOR ATMOSPHERIC RESEARCH (SUBAWD002556)	46,690	0
GFBA / UNIVERSITY CORP FOR ATMOSPHERIC RESEARCH (SUBAWD002658)	116,025	0
GFBA / UNIVERSITY CORP FOR ATMOSPHERIC RESEARCH (SUBAWD002855)	206,646	0
GFBA / UNIVERSITY CORP FOR ATMOSPHERIC RESEARCH (SUBAWD003040)	12,148	0

PROGRAM CLUSTER		
FEDERAL AGENCY, MAJOR SUBDIVISION		
ALN OR OTHER ID NUMBER / PROGRAM NAME	TOTAL	AMOUNT PASSED
STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	EXPENDITURES (\$)	THROUGH TO SUBRECIPIENTS (\$)
GFBA / UNIVERSITY CORP FOR ATMOSPHERIC RESEARCH (SUBAWD003041)	162,649	0
GFBA / UNIVERSITY OF ALABAMA HUNTSVILLE (2022-1435)	83,487	0
GFBA / UNIVERSITY OF ALASKA (UAF 25-0017)	25,987	0
GFBA / UNIVERSITY OF ARIZONA (773274)	12,149	0
GFBA / UNIVERSITY OF CALIFORNIA BERKELEY (10450)	-18,511	0
GFBA / UNIVERSITY OF CALIFORNIA BERKELEY (10511)	180,089	0
GFBA / UNIVERSITY OF CALIFORNIA BERKELEY (11275)	38,770	0
GFBA / UNIVERSITY OF CALIFORNIA BERKELEY (11400)	48,364	0
GFBA / UNIVERSITY OF CALIFORNIA BERKELEY (11458)	67,445	0
GFBA / UNIVERSITY OF CALIFORNIA LOS ANGELES (0965 G LA519)	7,777	0
GFBA / UNIVERSITY OF CALIFORNIA LOS ANGELES (2090 G YA371)	60,378	0
GFBA / UNIVERSITY OF CALIFORNIA LOS ANGELES (2090 G YA732)	43,579	0
GFBA / UNIVERSITY OF CENTRAL FLORIDA (GR107263)	538,209	0
GFBA / UNIVERSITY OF CHICAGO (AWD102483 (SUB00000642))	88,082	0
GFBA / UNIVERSITY OF CONNECTICUT (185049139)	72,614	0
GFBA / UNIVERSITY OF CONNECTICUT (419321)	13,191	0
GFBA / UNIVERSITY OF HAWAII (MA 1673)	11,528	0
GFBA / UNIVERSITY OF IOWA (S01855-01)	18,815	0
GFBA / UNIVERSITY OF IOWA (S02298-01)	20,156	0
GFBA / UNIVERSITY OF IOWA (S03558-01)	27,256	0
GFBA / UNIVERSITY OF MIAMI (OS00000022)	11,203	0
GFBA / UNIVERSITY OF MICHIGAN (SUBK00014446)	59,497	0
GFBA / UNIVERSITY OF MICHIGAN (SUBK00020427)	9,566	0
GFBA / UNIVERSITY OF MINNESOTA (A010228101)	159,392	0
GFBA / UNIVERSITY OF NEW HAMPSHIRE (L0059)	35,049	0
GFBA / UNIVERSITY OF NEW HAMPSHIRE (PZL0290)	125,469	0
GFBA / UNIVERSITY OF NEW HAMPSHIRE (PZL0365)	69,957	0
GFBA / UNIVERSITY OF NORTH CAROLINA CHAPEL HILL (5133278)	23,426	0
GFBA / UNIVERSITY OF SOUTH FLORIDA (1230-1285-00-A)	88,504	0
GFBA / UNIVERSITY OF TEXAS AT ARLINGTON (2020GC0891)	132,032	0
GFBA / UNIVERSITY OF TEXAS AT DALLAS (24012304)	64,133	0
GFBA / UNIVERSITY OF UTAH (10060303-01-UCO)	175,426	0
GFBA / UNIVERSITY OF WASHINGTON (UWSC13397)	-31	0
GFBA / UNIVERSITY OF WISCONSIN SYSTEM (223405573)	30,924	0
GFBA / UNIVERSITY OF WISCONSIN SYSTEM (849K995)	176,567	0
GFBA / UTAH STATE UNIVERSITY (204557-826)	124,092	0
GFBA / UTAH STATE UNIVERSITY (205547-914)	30,180	0
GFBA / UTAH STATE UNIVERSITY RESEARCH FOUNDATIO (CP005871)	180,149	0
GFBA / VIRGINIA TECH UNIVERSITY (426765-19557)	27,603	0
GFBA / WASHINGTON UNIV IN ST LOUIS MISSOURI (WU-22-0085)	106,678	0
GFBA / WASHINGTON UNIV IN ST LOUIS MISSOURI (WU-23-0405)	99,498	0
GFBA / WESLEYAN UNIVERSITY (WESU5011003200)	4,703	0
GFBA / WEST VIRGINIA UNIV RESEARCH CORP (23-710-UCB)	1,812	0
GFBA / WEST VIRGINIA UNIVERSITY (21-481-CU-LASP)	6,996	0
GFBA / WOODS HOLE OCEANOGRAPHIC INSTITUTION (A101609 / 23137400)	30,183	0
GFBA / YALE UNIVERSITY (CON-80005028 (GR123496))	79,418	0
GFEA	-7,256	-7,260
GFEA / BAY AREA ENVIRONMENTAL RESEARCH INSTITUT (80NSSC23K1118-CU DENVER)	161,176	0
GFEA / GLOBAL TECHNOLOGY CONNECTION, INC (AWD-221285)	71,223	0
GFEA / UNIVERSITY OF CALIFORNIA LOS ANGELES (09950000096054_AMD01)	25,686	0
GFEA / UNIVERSITY OF MARYLAND BALTIMORE COUNTY (NASA0098-03_AMD04)	31,964	0
GFEA / UNIVERSITY OF MASSACHUSETTS LOWELL (S52000000048214_AMD02)	66,377	0
GGBA	6,998,070	1,427,279
GGBA / BAY AREA ENVIRONMENTAL RESEARCH INSTITUTE (SUBAWARD NASA-NNX12AD05A)	15,901	0
GGBA / CALIFORNIA INSTITUTE OF TECHNOLOGY/JET PROPULSION LAB (1439002)	144,987	0
GGBA / CALIFORNIA INSTITUTE OF TECHNOLOGY/JET PROPULSION LAB (1693705)	102,828	0
GGBA / CALIFORNIA INSTITUTE OF TECHNOLOGY/JET PROPULSION LAB (1695536)	213,697	0
GGBA / CALIFORNIA INSTITUTE OF TECHNOLOGY/JET PROPULSION LAB (1708117)	31,167	0
GGBA / CALIFORNIA INSTITUTE OF TECHNOLOGY/JET PROPULSION LAB (SUBCONTRACT NO. 1644934)	55,111	0
GGBA / CALIFORNIA INSTITUTE OF TECHNOLOGY/JET PROPULSION LAB (SUBCONTRACT NUMBER 1670599)	16,302	0
GGBA / COLUMBIA UNIVERSITY (1(GG016670-01))	71,858	0
GGBA / COLUMBIA UNIVERSITY (2(GG015418))	15,722	0
GGBA / TEXAS A AND M UNIVERSITY (M2302065)	34,875	0
GGBA / UNIVERSITIES SPACE RESEARCH ASSOCIATION (SUBK-24-0030)	172,151	0
GGBA / UNIVERSITY OF CALIFORNIA, IRVINE (2022-1845)	214,497	0
GGBA / UNIVERSITY OF IDAHO (NW5123-724917)	27,222	0
GGBA / UNIVERSITY OF MARYLAND (GSTAR200-06)	224,768	0
GGBA / UNIVERSITY OF MIAMI (OS000000023)	35,239	0
GGBA / UNIVERSITY OF MICHIGAN (SUBK00014027)	152,243	0
GGBA / UNIVERSITY OF MINNESOTA (A009502301)	37,916	0
GGBA / UNIVERSITY OF NEBRASKA (25-6238-1076-003)	27,404	0
GGBA / UNIVERSITY OF NEVADA (UNR-21-19)	20,346	0
GGBA / UNIVERSITY OF NEW MEXICO (448017-87A5)	8,376	0
GGBA / UNIVERSITY OF NORTH DAKOTA (UND0025765)	10,309	0
GGBA / UNIVERSITY OF TEXAS AT ARLINGTON (2022GC0519)	123,514	0
GGBA / UNIVERSITY OF WASHINGTON (UWSC12236)	25,254	0
GGBA / UNIVERSITY OF WYOMING (1005618CSU)	98,542	0

PROGRAM CLUSTER		
FEDERAL AGENCY, MAJOR SUBDIVISION		
ALN OR OTHER ID NUMBER / PROGRAM NAME	TOTAL	AMOUNT PASSED
STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	EXPENDITURES (\$)	THROUGH TO SUBRECIPIENTS (\$)
GGBA / WEILL MEDICAL COLLEGE OF CORNELL UNIVERSITY (232059)	32,351	0
GKAA / PLANETARY SCIENCE INSTITUTE (1876-UNCO)	27,556	0
GLAA	1,468,156	246,016
GLAA / COLUMBIA UNIVERSITY (7(GG020442-01))	179,329	0
GLAA / CORNELL UNIVERSITY (142076-22020 / 80NSSC22K1431)	47,827	0
GLAA / FREAQSFREESTYLE ANALYTICAL & QUANTITATIVE SERVICES, LLC (SA-CSM-001 /80NSSC19K1228)	47,170	0
GLAA / NATIONAL CENTER FOR ATMOSPHERIC RESEARCH NCAR (SUBAWD004407)	96,298	0
GLAA / THE UNIVERSITY OF CHICAGO (AWD103509(SUB00000772))	310,089	0
GZAA	158,262	18,129
43.002 / AERONAUTICS	2,394,817	86,843
GFBA	1,818,519	0
GFBA / HAMPTON UNIVERSITY (45726)	415,413	86,843
GFBA / UNIVERSITY OF CALIFORNIA BERKELEY (SA3649-26326)	124,112	0
GLAA	36,773	0
43.003 / EXPLORATION	1,886,096	336,209
GFBA	1,474,017	336,209
GFBA / BAYLOR COLLEGE OF MEDICINE (P0703)	5,198	0
GFBA / BAYLOR COLLEGE OF MEDICINE (T0406)	-38	0
GFBA / BROWN UNIVERSITY (2547)	15,185	0
GFBA / SOUTHWEST RESEARCH INSTITUTE (R99078JA)	48,493	0
GFBA / UNIVERSITY OF CENTRAL FLORIDA (24086235-06)	12,226	0
GFBA / UNIVERSITY OF NEW MEXICO (133803 - 874X)	35,130	0
GGBA	222,323	0
GGBA / UNIVERSITY OF ARKANSAS (SUBAWARD NO. 52887)	73,562	0
43.007 / SPACE OPERATIONS	1,834,383	546,717
GFBA	1,264,952	546,717
GFBA / CNTR FOR ADVANCEMENT OF SCIENCE IN SPACE (MIPC-2021-8091-TO-005)	215,977	0
GFBA / CNTR FOR ADVANCEMENT OF SCIENCE IN SPACE (MIPC-2021-8091-TO-006)	22,794	0
GFBA / CNTR FOR ADVANCEMENT OF SCIENCE IN SPACE (MIPC-2021-8091-TO-007)	20,339	0
GGBA	220,983	0
GLAA	89,338	0
43.008 / OFFICE OF STEM ENGAGEMENT (OSTEM)	70,595	0
GFBA	60,420	0
GFBA / UNIVERSITY OF TEXAS AT SAN ANTONIO (1000003148)	10,175	0
43.012 / SPACE TECHNOLOGY	7,667,779	3,173,122
GFBA	4,345,102	2,290,582
GFBA / CARNEGIE MELLON UNIVERSITY (1110248-459563)	-11,726	0
GFBA / FAUNA BIO (AWD-23-09-0226)	83,861	0
GFBA / GEORGIA INSTITUTE OF TECHNOLOGY (AWD-002637-G7)	161,827	0
GFBA / JOHNS HOPKINS UNIVERSITY (183274)	10,478	0
GFBA / LUNAR RESOURCES, INC. (FARVIEW_002)	72,696	0
GFBA / PREDICTIVE SCIENCE INC. (AWD-20-02-0091)	134	0
GFBA / UNIVERSITY OF CALIFORNIA AT DAVIS (A19-2477-S001)	260,663	0
GFBA / UNIVERSITY OF TEXAS AT AUSTIN (UT AUS-SUB00001221)	890,003	0
GGBA / GEORGIA INSTITUTE OF TECHNOLOGY (AWD-002637-G1)	331,889	0
GLAA	1,522,852	882,540
43.014 / CONGRESSIONALLY DIRECTED PROGRAMS	489,436	0
GFBA	489,436	0
43.0995-S-VA984 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	103,136	0
GFBA / UNIVERSITY OF CALIFORNIA LOS ANGELES (0995-S-VA984)	103,136	0
43.10020-SC01 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	152,911	0
GFBA / OPTERUS (10020-SC01)	152,911	0
43.10303 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	10,295	0
GFBA / UNIVERSITY OF CALIFORNIA BERKELEY (10303)	10,295	0
43.11385 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	79,994	0
GFBA / UNIVERSITY OF CALIFORNIA BERKELEY (11385)	79,994	0
43.127209-Z6512209 / NASA ACRES: A CLIMATE RESILIENT ECOSYSTEM APPROACH TO STRENGTHENING US AGRICULTURE	272,411	0
GGBA / UNIVERSITY OF MARYLAND (127209-Z6512209)	272,411	0
43.1439268 / CLOUDSAT DPC (CIRA)	881,112	0
GGBA / CALIFORNIA INSTITUTE OF TECHNOLOGY/JET PROPULSION LAB (1439268)	881,112	0
43.1439268 / CLOUDSAT SCIENCE	503,794	243,133
GGBA / CALIFORNIA INSTITUTE OF TECHNOLOGY/JET PROPULSION LAB (1439268)	503,794	243,133
43.151628 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	309,184	0
GFBA / JOHNS HOPKINS UNIVERSITY (151628)	309,184	0
43.1531260 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	866,562	20,904
GFBA / JET PROPULSION LABORATORY/NASA (1531260)	866,562	20,904
43.1557985 / OCO-3 TASK	145,612	0
GGBA / CALIFORNIA INSTITUTE OF TECHNOLOGY/JET PROPULSION LAB (1557985)	145,612	0
43.1597971 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	144,484	0
GFBA / JET PROPULSION LABORATORY/NASA (1597971)	144,484	0
43.1613440 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	-45	0
GFBA / JET PROPULSION LABORATORY/NASA (1613440)	-45	0
43.1628192 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	-551	0
GFBA / JET PROPULSION LABORATORY/NASA (1628192)	-551	0
43.1652943 / JPL INSIGHT MARS LANDER PROJECT 06/25/2012	0	0
GLAA / JET PROPULSION LABORATORY JPL (1479970)	0	0
43.1671354 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	562	0

PROGRAM CLUSTER		
FEDERAL AGENCY, MAJOR SUBDIVISION		
ALN OR OTHER ID NUMBER / PROGRAM NAME	TOTAL	AMOUNT PASSED
STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	EXPENDITURES (\$)	THROUGH TO SUBRECIPIENTS (\$)
GFBA / JET PROPULSION LABORATORY/NASA (1671354)	562	0
43.1690234 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	7,716	0
GFBA / JET PROPULSION LABORATORY/NASA (1690234)	7,716	0
43.1692807 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	9,507	0
GFBA / JET PROPULSION LABORATORY/NASA (1692807)	9,507	0
43.169921 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	7,861,726	0
GFBA / THE JOHNS HOPKINS UNIVERSITY APPLIED (169921)	7,861,726	0
43.1700833 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	15,398	0
GFBA / JET PROPULSION LABORATORY/NASA (1700833)	15,398	0
43.170444 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	28,979	0
GFBA / JOHNS HOPKINS UNIVERSITY (170444)	28,979	0
43.1713588 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	44,117	0
GFBA / JET PROPULSION LABORATORY/NASA (1713588)	44,117	0
43.1715605 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	35,813	0
GFBA / JET PROPULSION LABORATORY/NASA (1715605)	35,813	0
43.1716011 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	55,859	0
GFBA / JET PROPULSION LABORATORY/NASA (1716011)	55,859	0
43.1716342 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	42,395	0
GFBA / JET PROPULSION LABORATORY/NASA (1716342)	42,395	0
43.1716423 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	7,947	0
GFBA / JET PROPULSION LABORATORY/NASA (1716423)	7,947	0
43.1716461 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	8,499	0
GFBA / JET PROPULSION LABORATORY/NASA (1716461)	8,499	0
43.1716603 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	26,713	0
GFBA / JET PROPULSION LABORATORY/NASA (1716603)	26,713	0
43.1717471 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	32,000	0
GFBA / JET PROPULSION LABORATORY/NASA (1717471)	32,000	0
43.1718512 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	5,000	0
GFBA / JET PROPULSION LABORATORY/NASA (1718512)	5,000	0
43.1718692 / TOWARDS A MULTI-SCALE NEAR REAL-TIME CARBON MONITORING SYSTEM FOR VEGETATION FIRES (CMS-FIRE)	34,443	0
GGBA / CALIFORNIA INSTITUTE OF TECHNOLOGY/JET PROPULSION LAB (1718692)	34,443	0
43.1721355 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	28,070	0
GFBA / JET PROPULSION LABORATORY/NASA (1721355)	28,070	0
43.173316 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	-381	0
GFBA / JOHNS HOPKINS UNIVERSITY (173316)	-381	0
43.1735 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	17,594	0
GFBA / UNIVERSITY OF WISCONSIN SYSTEM (1735)	17,594	0
43.189823 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	14,201	0
GFBA / THE JOHNS HOPKINS UNIVERSITY APPLIED (189823)	14,201	0
43.195072 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	1,648	0
GFBA / JOHNS HOPKINS UNIVERSITY (195072)	1,648	0
43.2022-1469 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	15,650	0
GFBA / UNIVERSITY OF ALABAMA HUNTSVILLE (2022-1469)	15,650	0
43.204319-1 (NEW) / THE IMPACT OF SPACEFLIGHT AND RADIATION ON CLONAL HEMATOPOIESIS - YEAR 2	18,227	0
GGBA / CORNELL UNIVERSITY (204319-1 (NEW))	18,227	0
43.2310920 / MOON TO MARS OXYGEN AND STEEL TECHNOLOGY (MMOST) 12/07/2020	-950	0
GLAA / PIONEER ASTRONAUTICS (CSM #401898)	-950	0
43.2333654 / ENABLING IN-SITU RESOURCE UTILIZATION IN SPACE THROUGH GAS FERMENTATION: TESTING NOVEL GAS DELIVERY METHODS IN A MICROGRAVITY ENVIRONMENT	9,479	0
GLAA / MANGO MATERIALS (CSM PROP 20-0659)	9,479	0
43.250069 / TSA: STRESS RELAXATION TESTING OF GRX-810 01/14/2025	1,100	0
GLAA	1,100	0
43.299449Q / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	221,106	0
GFBA / SOUTHWEST RESEARCH INSTITUTE (299449Q)	221,106	0
43.426774-19557 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	15,879	0
GFBA / VIRGINIA TECH UNIVERSITY (426774-19557)	15,879	0
43.599791Q / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	3,422,890	0
GFBA / SOUTHWEST RESEARCH INSTITUTE (599791Q)	3,422,890	0
43.628472 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	72,642	0
GFBA / UNIVERSITY OF ARIZONA (628472)	72,642	0
43.699050X / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	411,624	0
GFBA / SOUTHWEST RESEARCH INSTITUTE (699050X)	411,624	0
43.7049A-SC01 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	42	0
GFBA / OPTERUS (7049A-SC01)	42	0
43.80GSFC18C0061 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	4,357,076	1,986,413
GFBA	4,357,076	1,986,413
43.80GSFC22CA012 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	440,581	0
GFBA	440,581	0
43.80GSFC23CA004 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	3,116,932	635,082
GFBA	3,116,932	635,082
43.80GSFC23CA010 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	80,849	91,363
GFBA	80,849	91,363
43.80GSFC23CA062 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	3,274,202	0
GFBA	3,274,202	0
43.80GSFC24CA049 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	167,809	10,673
GFBA	167,809	10,673
43.80GSFC24CA050 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	1,659,188	238,812

PROGRAM CLUSTER		
FEDERAL AGENCY, MAJOR SUBDIVISION		
ALN OR OTHER ID NUMBER / PROGRAM NAME	TOTAL	AMOUNT PASSED
STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	EXPENDITURES (\$)	THROUGH TO SUBRECIPIENTS (\$)
GFBA	1,659,188	238,812
43.80JSC019F0019 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	4,570	0
GFBA	4,570	0
43.80JSC019F0174 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	38	0
GFBA	38	0
43.80JSC019F0277 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	618	0
GFBA	618	0
43.80JSC020F0264 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	150,185	0
GFBA	150,185	0
43.80JSC021F0027 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	0	0
GFBA	0	0
43.80JSC021F0051 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	0	0
GFBA	0	0
43.80JSC021F0112 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	64	0
GFBA	64	0
43.80JSC022F0001 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	0	0
GFBA	0	0
43.80JSC022F0065 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	39,621	0
GFBA	39,621	0
43.80JSC022F0090 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	199,893	0
GFBA	199,893	0
43.80JSC022F0155 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	21,369	0
GFBA	21,369	0
43.80JSC022F0203 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	-8,466	0
GFBA	-8,466	0
43.80JSC022F0232 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	171,321	0
GFBA	171,321	0
43.80JSC023F0015 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	248,573	0
GFBA	248,573	0
43.80JSC023F0026 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	0	0
GFBA	0	0
43.80JSC023F0033 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	35	0
GFBA	35	0
43.80JSC023F0062 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	273,825	0
GFBA	273,825	0
43.80JSC023F0065 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	417,420	0
GFBA	417,420	0
43.80JSC023F0069 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	294,139	0
GFBA	294,139	0
43.80JSC024F0006 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	197,331	0
GFBA	197,331	0
43.80JSC024F0048 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	16,684	0
GFBA	16,684	0
43.80JSC024F0052 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	173,352	0
GFBA	173,352	0
43.80JSC024F0069 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	149,070	0
GFBA	149,070	0
43.80JSC024F0071 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	242,778	0
GFBA	242,778	0
43.80JSC024F0073 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	10,245	0
GFBA	10,245	0
43.80JSC024F0074 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	5,155	0
GFBA	5,155	0
43.80JSC025F7032 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	40,840	0
GFBA	40,840	0
43.80LARC18C0001 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	6,600,655	0
GFBA	6,600,655	0
43.80LARC20D0006 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	25,882,947	2,841,962
GFBA	25,882,947	2,841,962
43.80LARC22CA001 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	245,240	0
GFBA	245,240	0
43.80LARC22DA011 / INVESTIGATION OF CONVECTIVE UPDRAFTS	2,266,194	228,301
GGBA	2,266,194	228,301
43.80LARC24F0018 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	68,060	0
GFBA	68,060	0
43.80LARC25F7010 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	46,396	0
GFBA	46,396	0
43.80LARC25F7033 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	60,330	0
GFBA	60,330	0
43.80NSSC22CA116SUB1 / REVERSAL OF IMMUNE DYSFUNCTION DUE TO RADIATION EXPOSURE USING NANOLIGOMERS	-197	0
GGBA / SACHI BIOWORKS, INC. (80NSSC22CA116SUB1)	-197	0
43.80NSSC22PB991 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	26,583	0
GFBA	26,583	0
43.80NSSC23K1280 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	124,219	0
GFBA	124,219	0
43.80NSSC24PB446SUB / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	40,187	0
GFBA / SPACE LAB TECHNOLOGIES, LLC (80NSSC24PB446SUB)	40,187	0

PROGRAM CLUSTER				
FEDERAL AGENCY, MAJOR SUBDIVISION				
ALN OR OTHER ID NUMBER / PROGRAM NAME				
STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)			TOTAL EXPENDITURES (\$)	AMOUNT PASSED THROUGH TO SUBRECIPIENTS (\$)
43.80NSSC24PB511SUB / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS			34,662	0
GFBA / SPACE LAB TECHNOLOGIES, LLC (80NSSC24PB511SUB)			34,662	0
43.8209 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS			267,585	0
GFBA / UNIVERSITY OF CALIFORNIA BERKELEY (8209)			267,585	0
43.ASUB00000117 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS			24,581	0
GFBA / ARIZONA STATE UNIVERSITY (ASUB00000117)			24,581	0
43.AWD-20-12-0146 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS			0	0
GFBA / ORBIT LOGIC INC. (AWD-20-12-0146)			0	0
43.AWD-21-07-0063 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS			166	0
GFBA / JACOBS (AWD-21-07-0063)			166	0
43.AWD-21-09-0176 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS			200,161	0
GFBA / ORBIT LOGIC INC. (AWD-21-09-0176)			200,161	0
43.AWD-21-11-0083 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS			1,712	0
GFBA / INNOVATIVE AEROSPACE LLC (AWD-21-11-0083)			1,712	0
43.AWD-22-06-0136 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS			253,612	0
GFBA / INTELLIGENT IMAGING INNOVATIONS, INC. (AWD-22-06-0136)			253,612	0
43.AWD-22-06-0237 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS			2,894	0
GFBA / ORBITAL MICRO SYSTEMS (AWD-22-06-0237)			2,894	0
43.AWD-23-02-0109 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS			4,287	0
GFBA / IN ORBIT AEROSPACE (AWD-23-02-0109)			4,287	0
43.AWD-24-02-0343 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS			8,790	0
GFBA / NATIONAL INSTITUTE OF AEROSPACE (AWD-24-02-0343)			8,790	0
43.AWD-24-03-0077 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS			27,598	0
GFBA / ORBITAL MICRO SYSTEMS (AWD-24-03-0077)			27,598	0
43.AWD-24-05-0003 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS			17,775	0
GFBA / ALPHACORE, INC (AWD-24-05-0003)			17,775	0
43.CG-2024-01-02 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS			28,298	0
GFBA / SPACE ENVIRONMENT TECHNOLOGIES (CG-2024-01-02)			28,298	0
43.F99081DRC / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS			95	0
GFBA / SOUTHWEST RESEARCH INSTITUTE (F99081DRC)			95	0
43.GA-2022-8799 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS			147,355	0
GFBA / CNTR FOR ADVANCEMENT OF SCIENCE IN SPACE (GA-2022-8799)			147,355	0
43.H99021MO / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS			255,437	0
GFBA / SOUTHWEST RESEARCH INSTITUTE (H99021MO)			255,437	0
43.HST-AR-16128.002-A / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS			1,004	0
GFBA / SPACE TELESCOPE SCIENCE INSTITUTE/NASA (HST-AR-16128.002-A)			1,004	0
43.HST-AR-16129.025-A / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS			-4,618	0
GFBA / SPACE TELESCOPE SCIENCE INSTITUTE/NASA (HST-AR-16129.025-A)			-4,618	0
43.HST-AR-16362.001-A / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS			1,211	0
GFBA / SPACE TELESCOPE SCIENCE INSTITUTE/NASA (HST-AR-16362.001-A)			1,211	0
43.HST-AR-17025.002-A / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS			-726	0
GFBA / SPACE TELESCOPE SCIENCE INSTITUTE/NASA (HST-AR-17025.002-A)			-726	0
43.HST-AR-17054.002-A / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS			25,740	0
GFBA / SPACE TELESCOPE SCIENCE INSTITUTE/NASA (HST-AR-17054.002-A)			25,740	0
43.HST-AR-17546.003-A / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS			39,219	0
GFBA / SPACE TELESCOPE SCIENCE INSTITUTE/NASA (HST-AR-17546.003-A)			39,219	0
43.HST-AR-17570.001-A / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS			64,830	0
GFBA / SPACE TELESCOPE SCIENCE INSTITUTE/NASA (HST-AR-17570.001-A)			64,830	0
43.HST-GO-15651.014-A / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS			0	0
GFBA / SPACE TELESCOPE SCIENCE INSTITUTE/NASA (HST-GO-15651.014-A)			0	0
43.HST-GO-15710.003-A / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS			28,017	0
GFBA / SPACE TELESCOPE SCIENCE INSTITUTE/NASA (HST-GO-15710.003-A)			28,017	0
43.HST-GO-16003.001-A / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS			3,470	0
GFBA / SPACE TELESCOPE SCIENCE INSTITUTE/NASA (HST-GO-16003.001-A)			3,470	0
43.HST-GO-16033.002-A / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS			-5,258	0
GFBA / SPACE TELESCOPE SCIENCE INSTITUTE/NASA (HST-GO-16033.002-A)			-5,258	0
43.HST-GO-16163.003-A / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS			72,946	0
GFBA / SPACE TELESCOPE SCIENCE INSTITUTE/NASA (HST-GO-16163.003-A)			72,946	0
43.HST-GO-16164.003-A / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS			67,035	0
GFBA / SPACE TELESCOPE SCIENCE INSTITUTE/NASA (HST-GO-16164.003-A)			67,035	0
43.HST-GO-16197.001-A / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS			20,178	0
GFBA / SPACE TELESCOPE SCIENCE INSTITUTE/NASA (HST-GO-16197.001-A)			20,178	0
43.HST-GO-16207.012-A / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS			26,229	0
GFBA / SPACE TELESCOPE SCIENCE INSTITUTE/NASA (HST-GO-16207.012-A)			26,229	0
43.HST-GO-16259.019-A / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS			27,979	0
GFBA / SPACE TELESCOPE SCIENCE INSTITUTE/NASA (HST-GO-16259.019-A)			27,979	0
43.HST-GO-16701.002-A / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS			7,530	0
GFBA / SPACE TELESCOPE SCIENCE INSTITUTE/NASA (HST-GO-16701.002-A)			7,530	0
43.HST-GO-16701.004-A / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS			99,582	0
GFBA / SPACE TELESCOPE SCIENCE INSTITUTE/NASA (HST-GO-16701.004-A)			99,582	0
43.HST-GO-16834.001-A / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS			45,028	0
GFBA / SPACE TELESCOPE SCIENCE INSTITUTE/NASA (HST-GO-16834.001-A)			45,028	0
43.HST-GO-17156.002-A / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS			81,891	0
GFBA / SPACE TELESCOPE SCIENCE INSTITUTE/NASA (HST-GO-17156.002-A)			81,891	0
43.HST-GO-17192.008-A / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS			22,967	0
GFBA / SPACE TELESCOPE SCIENCE INSTITUTE/NASA (HST-GO-17192.008-A)			22,967	0
43.HST-GO-17282.001-A / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS			9,419	0

PROGRAM CLUSTER		
FEDERAL AGENCY, MAJOR SUBDIVISION		
ALN OR OTHER ID NUMBER / PROGRAM NAME	TOTAL	AMOUNT PASSED
STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	EXPENDITURES (\$)	THROUGH TO SUBRECIPIENTS (\$)
GFBA / SPACE TELESCOPE SCIENCE INSTITUTE/NASA (HST-GO-17282.001-A)	9,419	0
43.HST-GO-17416.002-A / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	1,853	0
GFBA / SPACE TELESCOPE SCIENCE INSTITUTE/NASA (HST-GO-17416.002-A)	1,853	0
43.HST-GO-17428.001-A / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	11,387	0
GFBA / SPACE TELESCOPE SCIENCE INSTITUTE/NASA (HST-GO-17428.001-A)	11,387	0
43.HST-GO-17496.012-A / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	2,596	0
GFBA / SPACE TELESCOPE SCIENCE INSTITUTE/NASA (HST-GO-17496.012-A)	2,596	0
43.HST-GO-17541.002-A / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	64,012	0
GFBA / SPACE TELESCOPE SCIENCE INSTITUTE/NASA (HST-GO-17541.002-A)	64,012	0
43.HST-GO-17576.001-A / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	29,430	0
GFBA / SPACE TELESCOPE SCIENCE INSTITUTE/NASA (HST-GO-17576.001-A)	29,430	0
43.JWST-GO-01810.005-A / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	60,827	0
GFBA / SPACE TELESCOPE SCIENCE INSTITUTE/NASA (JWST-GO-01810.005-A)	60,827	0
43.JWST-GO-01895.016-A / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	14,195	0
GFBA / SPACE TELESCOPE SCIENCE INSTITUTE/NASA (JWST-GO-01895.016-A)	14,195	0
43.JWST-GO-02571.003-A / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	6,152	0
GFBA / SPACE TELESCOPE SCIENCE INSTITUTE/NASA (JWST-GO-02571.003-A)	6,152	0
43.JWST-GO-02708.001-A / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	28,797	0
GFBA / SPACE TELESCOPE SCIENCE INSTITUTE/NASA (JWST-GO-02708.001-A)	28,797	0
43.JWST-GO-02957.015-A / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	618	0
GFBA / SPACE TELESCOPE SCIENCE INSTITUTE/NASA (JWST-GO-02957.015-A)	618	0
43.JWST-GO-03215.015-A / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	60,638	0
GFBA / SPACE TELESCOPE SCIENCE INSTITUTE/NASA (JWST-GO-03215.015-A)	60,638	0
43.JWST-GO-03383.018-A / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	26,381	0
GFBA / SPACE TELESCOPE SCIENCE INSTITUTE/NASA (JWST-GO-03383.018-A)	26,381	0
43.JWST-GO-04106.001-A / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	49,376	0
GFBA / SPACE TELESCOPE SCIENCE INSTITUTE/NASA (JWST-GO-04106.001-A)	49,376	0
43.JWST-GO-04196.007-A / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	7,200	0
GFBA / SPACE TELESCOPE SCIENCE INSTITUTE/NASA (JWST-GO-04196.007-A)	7,200	0
43.JWST-GO-05959.026-A / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	19,293	0
GFBA / SPACE TELESCOPE SCIENCE INSTITUTE/NASA (JWST-GO-05959.026-A)	19,293	0
43.K005017-00-S01 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	40,000	0
GFBA / KITWARE, INC. (K005017-00-S01)	40,000	0
43.MIPC-2021-8091-TO-002 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	38,038	0
GFBA / CNTR FOR ADVANCEMENT OF SCIENCE IN SPACE (MIPC-2021-8091-TO-002)	38,038	0
43.MIPC-2021-8091-TO-003 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	8,627	0
GFBA / CNTR FOR ADVANCEMENT OF SCIENCE IN SPACE (MIPC-2021-8091-TO-003)	8,627	0
43.MIPC-2021-8091-TO-004 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	-23,364	0
GFBA / CNTR FOR ADVANCEMENT OF SCIENCE IN SPACE (MIPC-2021-8091-TO-004)	-23,364	0
43.N99027CEP / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	1,458	0
GFBA / SOUTHWEST RESEARCH INSTITUTE (N99027CEP)	1,458	0
43.N99055DS / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	47,066	0
GFBA / SOUTHWEST RESEARCH INSTITUTE (N99055DS)	47,066	0
43.NNG07HW00CP.O.# 420 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	1,868,567	0
GFBA	1,868,567	0
43.NNH10CC04C / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	10,044,681	4,462,294
GFBA	10,044,681	4,462,294
43.OCG6981B / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	102	0
GFBA / SPACE LAB TECHNOLOGIES, LLC (OCG6981B)	102	0
43.OCG6999B / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	709	0
GFBA / SUSTAINABLE BIOPRODUCTS (OCG6999B)	709	0
43.OCG7075B / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	14,950	0
GFBA / UNIVERSITY OF ARIZONA (OCG7075B)	14,950	0
43.P99052LJ / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	172,834	0
GFBA / SOUTHWEST RESEARCH INSTITUTE (P99052LJ)	172,834	0
43.PZ07064 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	685,398	0
GFBA / UNIVERSITY OF NEW HAMPSHIRE (PZ07064)	685,398	0
43.Q99007LJ / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	53,612	0
GFBA / SOUTHWEST RESEARCH INSTITUTE (Q99007LJ)	53,612	0
43.R01EY034477 / CENTER FOR LUNAR AND ASTEROID SURFACE SCIENCE (CLA 04/30/2020	23,161	0
GLAA / TRANSASTRA CORPORATION (CSM PROP 19-0233)	23,161	0
43.R99043EDB / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	133,444	0
GFBA / SOUTHWEST RESEARCH INSTITUTE (R99043EDB)	133,444	0
43.SMICU052422 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	25,874	0
GFBA / SOTERIX MEDICAL, INC. (SMICU052422)	25,874	0
43.SUBCONTRACT 1680430 / DIAGNOSING AND ATTRIBUTING ARCTIC BOREAL CARBON FLUXES USING IN SITU AND SATELLITE CO2 MONITORING NETWORK	15,161	0
GGBA / CALIFORNIA INSTITUTE OF TECHNOLOGY/JET PROPULSION LAB (SUBCONTRACT 1680430)	15,161	0
43.SUBCONTRACT NO. 1068520 / STORM SAR, MODELING AND TESTING	147,551	0
GGBA / BAE SYSTEMS, INC. (SUBCONTRACT NO. 1068520)	147,551	0
43.SUBCONTRACT NO. 2017-40 / GEOCARB	207,618	94,046
GGBA / UNIVERSITY OF OKLAHOMA (SUBCONTRACT NO. 2017-40)	207,618	94,046
43.SUBCONTRACT NO. 2017-40 / PROPOSAL TO BUILD AND OPERATE THE GEOCARB GROUND DATA OPERATIONS CENTER	4,208	0
GGBA / UNIVERSITY OF OKLAHOMA (SUBCONTRACT NO. 2017-40)	4,208	0
43.SUBK-23-0020 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	46,351	0
GFBA / UNIVERSITIES SPACE RESEARCH ASSOCIATION (SUBK-23-0020)	46,351	0
43.TMI-24-BIOSERVE-10280_01 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	47,029	0
GFBA / TEC-MASTERS, INC. (TMI-24-BIOSERVE-10280_01)	47,029	0

PROGRAM CLUSTER		
FEDERAL AGENCY, MAJOR SUBDIVISION		
ALN OR OTHER ID NUMBER / PROGRAM NAME	TOTAL	AMOUNT PASSED
STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	EXPENDITURES (\$)	THROUGH TO SUBRECIPIENTS (\$)
43.W001061516 / NATIONAL AERONAUTICS AND SPACE ADMINISTRATION RESEARCH AND DEVELOPMENT PROGRAMS	64,813	0
GFBA / UNIVERSITY OF IOWA (W001061516)	64,813	0
45.024 / PROMOTION OF THE ARTS GRANTS TO ORGANIZATIONS AND INDIVIDUALS	50,682	2,603
GFEA	50,682	2,603
45.161 / PROMOTION OF THE HUMANITIES RESEARCH	51,490	0
GFBA	51,490	0
45.169 / PROMOTION OF THE HUMANITIES OFFICE OF DIGITAL HUMANITIES	41,979	0
GFCA	41,979	0
45.301 / MUSEUMS FOR AMERICA	110,838	0
GFBA	110,838	0
45.312 / NATIONAL LEADERSHIP GRANTS	0	0
GFBA / UNIVERSITY OF INDIANA (8626)	0	0
47.041 / ENGINEERING	25,213,034	772,922
GFBA	11,446,668	579,889
GFBA / AMERICAN SOCIETY FOR ENGINEERING EDUCATI (769-2105)	34,984	0
GFBA / AMERICAN SOCIETY FOR ENGINEERING EDUCATI (769-2110)	21,262	0
GFBA / COLUMBIA UNIVERSITY (1(GG0167097-01))	209,625	0
GFBA / UNIVERSITY OF CALIFORNIA AT DAVIS (A22-2858-S002)	88,673	88,673
GFBA / UNIVERSITY OF CALIFORNIA RIVERSIDE (S-001469)	66,077	0
GFBA / UNIVERSITY OF CALIFORNIA SANTA BARBARA (KK2223)	-46	0
GFBA / UNIVERSITY OF PENNSYLVANIA (570440)	63,637	0
GFBA / UNIVERSITY OF PENNSYLVANIA (577960)	12,399	0
GFBA / UNIVERSITY OF SOUTHERN CALIFORNIA (SCON-00002851)	572,498	0
GFBA / UNIVERSITY OF WASHINGTON (UWSC12984)	781,326	0
GFBA / UTAH STATE UNIVERSITY (203085-733)	1,443,884	0
GFCA	354,039	0
GFCA / UTAH STATE UNIVERSITY (203085-726)	150,131	0
GFCA / WICHITA STATE UNIVERSITY (R53123-24-01804)	86,961	0
GFEA	1,271,525	0
GFEA / COLUMBIA UNIVERSITY (5(GG018385-01)_AMD01)	108,397	0
GFEA / GEORGIA STATE UNIVERSITY (SP00015325-01_AMD01)	6,339	0
GFEA / UNIVERSITY OF VERMONT (AWD00001116SUB00000407)	194,402	0
GGBA	3,021,338	8,255
GGBA / ARIZONA STATE UNIVERSITY (ASUB00001880)	45,808	0
GGBA / ARIZONA STATE UNIVERSITY (SUBAWARD # ASUB00000839)	38,069	24,445
GGBA / FLORIDA INTERNATIONAL UNIVERSITY (709)	71,852	0
GGBA / UNIVERSITY OF NEW MEXICO (286085-87A5)	452,504	0
GGBA / UNIVERSITY OF NORTH TEXAS (GF30077-1)	60,251	0
GGBA / UNIVERSITY OF SOUTHERN CALIFORNIA (SCON-00004348)	128,680	0
GGBA / UTAH STATE UNIVERSITY (203085-729)	124,053	0
GLAA	4,134,246	71,660
GLAA / CARNEGIE MELLON UNIVERSITY (1123595-458051)	28,668	0
GLAA / THE OHIO STATE UNIVERSITY (SPC-1000012703 / GR133785)	126,617	0
GLAA / UNIVERSITY OF SOUTHERN CALIFORNIA (SCON-00002834)	13,447	0
GLAA / VIRGINIA POLYTECHNIC INSTITUTE & STATE UNIVERSITY (480048-19549)	-5,417	0
GSAA / UNIVERSITY OF WISCONSIN (0000001587)	44,705	0
GZAA	15,432	0
47.049 / MATHEMATICAL AND PHYSICAL SCIENCES	39,554,126	7,361,651
GFBA	25,332,116	6,224,311
GFBA / BRANDEIS UNIVERSITY (GR404040)	116,179	0
GFBA / CLEVELAND STATE UNIVERSITY (200002660)	112,177	0
GFBA / CORNELL UNIVERSITY (79433-20675)	239,786	0
GFBA / MASSACHUSETTS INSTITUTE OF TECHNOLOGY (S5357)	87,543	0
GFBA / NATIONAL RADIO ASTRONOMY OBSERVATORY (SOSPADA-018)	11,319	0
GFBA / OHIO STATE UNIVERSITY (SPC-1000012851/GR134459)	373,804	0
GFBA / PURDUE UNIVERSITY (10002564-003)	60,673	0
GFBA / UNIVERSITY OF CALIFORNIA LOS ANGELES (0160 G ZC426)	18,192	0
GFBA / UNIVERSITY OF CALIFORNIA, MERCED (A25-0017-S002)	13,667	0
GFBA / UNIVERSITY OF MICHIGAN (SUBK00018673)	124,728	0
GFBA / UNIVERSITY OF NEW ORLEANS (SCON-000032)	125,014	0
GFBA / UNIVERSITY OF NOTRE DAME (204303COL)	755,007	0
GFBA / UNIVERSITY OF OREGON (2020YOC)	24,393	0
GFBA / UNIVERSITY OF TEXAS AT DALLAS (23011103)	5,431	0
GFBA / VIRGINIA TECH UNIVERSITY (480718-19557)	51,354	0
GFBA / WAYNE STATE UNIVERSITY (WSU22189)	61,429	0
GFCA	83,553	0
GFEA	979,001	44,426
GFEA / UNIVERSITY OF CALIFORNIA LOS ANGELES (30220000186171_AMD03)	19,837	0
GFEA / UNIVERSITY OF FLORIDA (SUB00004784)	35,119	0
GGBA	6,012,367	432,067
GGBA / BAYLOR UNIVERSITY (1001762-01)	52,123	0
GGBA / BRYN MAWR COLLEGE (46855-A1)	21,170	0
GGBA / UNIVERSITY OF CALIFORNIA, SAN DIEGO (109254955 MP INV# S9002096)	2,356	0
GGBA / UNIVERSITY OF NORTH CAROLINA AT CHAPEL HILL (5132701)	333	0
GGBA / UNIVERSITY OF NOTRE DAME (204512CSU)	406,760	0
GGBA / UNIVERSITY OF NOTRE DAME (QUARKNET2024)	1,440	0
GKAA	41,689	0

PROGRAM CLUSTER		
FEDERAL AGENCY, MAJOR SUBDIVISION		
ALN OR OTHER ID NUMBER / PROGRAM NAME	TOTAL	AMOUNT PASSED
STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	EXPENDITURES (\$)	THROUGH TO SUBRECIPIENTS (\$)
GLAA	3,135,637	252,113
GLAA / ARIZONA STATE UNIVERSITY (2020277/ASUB00001327)	-15,333	0
GLAA / NORTHEASTERN UNIVERSITY (512337-78050)	60,410	0
GLAA / UNIVERSITY OF ARIZONA (710867)	28,002	0
GLAA / UNIVERSITY OF ARKANSAS (SA1809191)	19	0
GLAA / UNIVERSITY OF CALIFORNIA LOS ANGELES (0980 G LA200 / 2203366)	152,096	0
GLAA / UNIVERSITY OF WASHINGTON (UWSC14774)	-12	0
GSAA	950,601	408,734
GSAA / THE TRUSTEES OF PRINCETON UNIVERSITY (SUB0000663)	57,709	0
GTAA	16,437	0
47.050 / GEOSCIENCES	32,075,822	1,467,913
GFBA	19,573,491	1,122,166
GFBA / ALASKA CONSERVATION FOUNDATION (NSF-22-01)	27,081	0
GFBA / AUBURN UNIVERSITY (22-PHYS-200851-UCOB)	-36	0
GFBA / COLUMBIA UNIVERSITY (3(GG016730-01))	103,979	0
GFBA / COLUMBIA UNIVERSITY (35B(GG009393-04))	34,159	0
GFBA / COLUMBIA UNIVERSITY (35D(GG009393-04))	14,520	0
GFBA / COLUMBIA UNIVERSITY (41I(GG009393-04))	36,855	0
GFBA / GRAND VALLEY STATE UNIVERSITY (GVSU-215505-01)	24,069	0
GFBA / OHIO STATE UNIVERSITY (SPC-1000013420 GR135904)	132,058	0
GFBA / OREGON STATE UNIVERSITY (S2089C-A)	133,379	32,516
GFBA / STATE UNIVERSITY NEW YORK AT STONY BROOK (97839/2/1183418)	118,472	0
GFBA / UNIVERSITY OF CALIFORNIA AT SAN DIEGO (707342)	6,742	0
GFBA / UNIVERSITY OF CHICAGO (AWD0100221 (SUB00000067))	28,502	0
GFBA / UNIVERSITY OF ILLINOIS (097141-19057)	35,870	0
GFBA / UNIVERSITY OF ILLINOIS (100635-18603)	0	0
GFBA / UNIVERSITY OF IOWA (S03463-01)	35,001	0
GFBA / UNIVERSITY OF NEW MEXICO (707981-874X)	9,418	0
GFBA / UNIVERSITY OF PUERTO RICO HUMACAO (2021-000095)	2,950	0
GFBA / UNIVERSITY OF SOUTHERN CALIFORNIA (SCON-00006521)	19,960	0
GFBA / UNIVERSITY OF UTAH (10050761-01)	-1,288	0
GFBA / UNIVERSITY OF UTAH (10066612-01-CU)	10,824	0
GFBA / UNIVERSITY OF WASHINGTON (UWSC15242)	18,116	0
GFBA / UNIVERSITY OF WYOMING (1004465-UC BOULDER)	-12,186	0
GFBA / VIRGINIA TECH UNIVERSITY (481002-19557)	150,607	0
GFC A	4,053	0
GFEA	272,126	0
GGBA	6,584,218	243,196
GGBA (COVID-19)	17,521	0
GGBA / ARIZONA STATE UNIVERSITY (SUB AWARD NO. ASUB00000816)	3,599	0
GGBA / HASKELL INDIAN NATIONS UNIVERSITY (HFCSU-01)	10,442	0
GGBA / MONTANA STATE UNIVERSITY (G258-24-WA320)	36,636	0
GGBA / STONY BROOK UNIVERSITY (99136/1186399/2)	42,862	0
GGBA / UCAR-NCAR-NATIONAL CENTER FOR ATMOSPHERIC RESEARCH (SUBAWD004574)	194,904	0
GGBA / UNIVERSITY OF CALIFORNIA, DAVIS (A23-0097-S004)	14,961	0
GGBA / UNIVERSITY OF CALIFORNIA, IRVINE (2023-1940)	43,744	0
GGBA / UNIVERSITY OF FLORIDA (SUB00003869)	58,107	0
GGBA / UNIVERSITY OF GEORGIA (SUB00003464)	30,153	0
GGBA / UNIVERSITY OF MAINE (UMS2297)	4,234	0
GGBA / UNIVERSITY OF MICHIGAN (SUBK00020723/PO#3008146640)	364,945	0
GGBA / UNIVERSITY OF OKLAHOMA (2021-17)	518,695	0
GJEA	26,842	0
GKAA	212,330	0
GLAA	3,004,876	70,035
GLAA / COLUMBIA UNIVERSITY (OCE-1450528)	-4,866	0
GLAA / VIRGINIA POLYTECHNIC INSTITUTE & STATE UNIVERSITY (480773-19459)	17,473	0
GLAA / VIRGINIA POLYTECHNIC INSTITUTE & STATE UNIVERSITY (481086-19459)	26,023	0
GLAA / WEST VIRGINIA UNIVERSITY (22-543-CSM)	3,711	0
GSAA	27,082	0
GWAA	58,608	0
47.070 / COMPUTER AND INFORMATION SCIENCE AND ENGINEERING	24,960,415	5,669,246
GFBA	13,645,128	2,579,044
GFBA / ARIZONA STATE UNIVERSITY (ASUB00000386)	-82,731	0
GFBA / COMPUTING RESEARCH ASSOCIATION (CCC-CU-2018)	0	0
GFBA / COMPUTING RESEARCH ASSOCIATION (CIF2020-UCB-16)	-2	0
GFBA / COMPUTING RESEARCH ASSOCIATION (CIF2020-UCB-63)	-2	0
GFBA / COMPUTING RESEARCH ASSOCIATION (CNS1940460-UCB)	55,008	0
GFBA / COMPUTING RESEARCH ASSOCIATION (G-3A-095)	46,126	0
GFBA / SAINT LOUIS UNIVERSITY,MO (A02234-24234)	6,078	0
GFBA / TEXAS A&M UNIVERSITY (M2305032)	5,235	0
GFBA / TEXAS A&M UNIVERSITY (M2404112)	10,764	0
GFBA / UNAVCO (S20-OAC1835791-S1)	35,762	0
GFBA / UNIVERSITY OF CALIFORNIA AT SAN DIEGO (706380)	93,178	0
GFBA / UNIVERSITY OF CALIFORNIA SANTA CRUZ (A22-0123-S003)	98,601	0
GFBA / UNIVERSITY OF MARYLAND BALTIMORE COUNTY (NSF00123-03)	220,543	0
GFBA / UNIVERSITY OF NEBRASKA AT LINCOLN (25-0514-0219-002)	7,056	0
GFBA / UNIVERSITY OF NEW MEXICO (271643-874X)	161,490	0

PROGRAM CLUSTER		
FEDERAL AGENCY, MAJOR SUBDIVISION		
ALN OR OTHER ID NUMBER / PROGRAM NAME	TOTAL	AMOUNT PASSED
STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	EXPENDITURES (\$)	THROUGH TO SUBRECIPIENTS (\$)
GFBA / UNIVERSITY OF NORTH CAROLINA (5125487)	0	0
GFBA / UNIVERSITY OF TEXAS AT AUSTIN (UTA17-001233)	0	0
GFBA / UNIVERSITY OF UTAH (10051281-01)	7,000	0
GFCA	775,750	0
GFCA / MIKE SUTTON CONSULTING, INC. (SUB. SIGNED 06/01/2023)	11,044	0
GFCA / UNIVERSITY OF CALIFORNIA LOS A (SUBAWARD 01600000268620)	79,480	0
GFEA	494,805	100,137
GFEA / MAYO CLINIC ROCHESTER (UCD-298306-01_AMD01)	3	0
GFEA / MAYO CLINIC ROCHESTER (UCD-298306-03_AMD03)	4,776	0
GFEA / MAYO CLINIC ROCHESTER (UCD-298306-04_AMD04)	23,820	0
GGBA	3,442,347	103,464
GGBA / UNIVERSITY OF ALABAMA IN HUNTSVILLE (2024-1765)	23,703	0
GGBA / UNIVERSITY OF TEXAS AT AUSTIN (UTAU5-SUB00000548)	30,249	0
GGBA / VIRGINIA POLYTECHNIC INSTITUTE (480309-19019)	48,348	0
GGJA	595,521	249,894
GLAA	4,725,505	2,636,707
GLAA / BAYLOR UNIVERSITY (32740119-01)	3,439	0
GTAA	392,391	0
47.074 / BIOLOGICAL SCIENCES	29,299,933	5,414,884
GFBA	15,652,496	4,001,304
GFBA / INDIANA UNIVERSITY (9912)	2,545	0
GFBA / JAMES MADISON UNIVERSITY (S22-172-01)	7,377	0
GFBA / JOHNS HOPKINS UNIVERSITY (2005959045)	3,926	0
GFBA / UNIVERSITY OF CALIFORNIA BERKELEY (11600)	25,259	0
GFBA / UNIVERSITY OF CHICAGO (AWD102042 (SUB00000569))	76,801	0
GFBA / UNIVERSITY OF IDAHO (AW5809-826664)	110,131	0
GFBA / WESTERN WASHINGTON UNIVERSITY (51004A-UCBO)	6,453	0
GFCA	194,654	0
GFEA	2,630,102	94,377
GFEA / EMORY UNIVERSITY, ATLANTA (A793531)	119,966	0
GFEA / UNIVERSITY OF TEXAS AT ARLINGTON (2023GC1177)	21,824	0
GGBA	8,905,533	1,319,203
GGBA (COVID-19)	285,274	0
GGBA / BOSTON UNIVERSITY (SUBAWARD #4500003201)	40,246	0
GGBA / CHAPMAN UNIVERSITY (500962-SUBCSU)	32,923	0
GGBA / CORNELL UNIVERSITY (145157-21990)	-1,302	0
GGBA / CORNELL UNIVERSITY (92226-23591)	257,184	0
GGBA / DUKE UNIVERSITY (333-000146)	53,747	0
GGBA / GEORGETOWN UNIVERSITY (425348_GR425286-CSU_MOD1)	-1,010	0
GGBA / KANSAS STATE UNIVERSITY (A21-0332-S001)	18,191	0
GGBA / KANSAS STATE UNIVERSITY (A21-0332-S002)	25,637	0
GGBA / THE OHIO STATE UNIVERSITY (SPC-1000005225 GR121050)	72,409	0
GGBA / UNIVERSITY OF CALIFORNIA, DAVIS (A22-0516-S001)	34,779	0
GGBA / UNIVERSITY OF CALIFORNIA, DAVIS (A24-0921-S003)	9,464	0
GGBA / UNIVERSITY OF CALIFORNIA, DAVIS (A25-0139-S001)	8,341	0
GGBA / UNIVERSITY OF MINNESOTA (P008946701)	18,252	0
GGBA / UNIVERSITY OF NORTH CAROLINA AT CHAPEL HILL (5110944)	13,123	0
GGBA / UNIVERSITY OF OKLAHOMA (2021-28)	27,439	0
GGBA / YALE UNIVERSITY (CON-80005623(GR127225))	317,343	0
GGJA	251,116	0
GKAA / UNIVERSITY OF TEXAS AT ARLINGTON (12610063061)	2,573	0
GKAA / UNIVERSITY OF TEXAS AT ARLINGTON (2023GC2177)	55,245	0
GLAA / UNIVERSITY OF NEVADA DESERT RESEARCH INSTITUTE (CSM PROP# 22-0111)	13,024	0
GTAA	7,516	0
GZAA / UNIVERSITY OF SOUTH DAKOTA (2106067)	1,352	0
47.075 / SOCIAL, BEHAVIORAL, AND ECONOMIC SCIENCES	4,405,072	382,534
GFBA	2,702,664	181,096
GFBA / ARCHAEOLOGY SOUTHWEST (AWD-21-07-0251)	129	0
GFBA / BATTELLE MEMORIAL INSTITUTE, PACIFIC (608616)	-15,159	0
GFBA / MISSISSIPPI STATE UNIVERSITY (030200.362212.01)	9,053	0
GFBA / UNIVERSITY OF MARYLAND BALTIMORE (142008-23690201)	30,065	0
GFBA / UNIVERSITY OF TEXAS AT AUSTIN (UTAU5-SUB000000924)	0	0
GFCA	231,016	0
GFCA / UNIVERSITY CORP FOR ATMOSPHERI (SUBAWARD NO. SUBAWD04661)	20,024	0
GFEA	512,179	103,117
GFEA / NATIONAL BUREAU OF ECONOMIC RESEARCH (36447.00.00.00.7700_PRE)	91,316	0
GGBA	541,090	44,713
GGBA / PURDUE UNIVERSITY (10001772-038)	7,447	0
GGJA	10,807	0
GLAA	166,445	53,608
GTAA	97,996	0
47.076 / STEM EDUCATION (FORMERLY EDUCATION AND HUMAN RESOURCES)	31,113,571	2,752,559
GFBA	19,903,791	2,311,441
GFBA / (THE) CONCORD CONSORTIUM, INC. (372.22.01)	45,062	0
GFBA / DREXEL UNIVERSITY (920243)	19,911	0
GFBA / MICHIGAN STATE UNIVERSITY (RC114010UC)	5,608	0
GFBA / NURTURE NATURE CENTER (NSFDRK1)	24,379	0

PROGRAM CLUSTER		
FEDERAL AGENCY, MAJOR SUBDIVISION		
ALN OR OTHER ID NUMBER / PROGRAM NAME	TOTAL	AMOUNT PASSED
STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	EXPENDITURES (\$)	THROUGH TO SUBRECIPIENTS (\$)
GFBA / PORTLAND STATE UNIVERSITY (100111)	-3	0
GFBA / UNIVERSITY OF ILLINOIS (096877-17607)	0	0
GFBA / UNIVERSITY OF ILLINOIS AT URBANA- (114145-19704)	15,281	0
GFBA / UNIVERSITY OF MAINE (UMS1431)	663	0
GFCA	764,695	0
GFCA / BOTANICAL SOCIETY OF AMERICA (SUB. SIGNED 09/14/2020)	95,123	0
GFCA / PACE UNIVERSITY (TCM05211)	19,386	0
GFEA	785,124	43,461
GFEA / CALIFORNIA STATE UNIVERSITY, CHICO" (SUB19-013_AMD01)	12,971	0
GFEA / NORTHERN ARIZONA UNIVERSITY (1005251-04_AMD01)	101,991	0
GFEA / UNIVERSITY OF CALIFORNIA BERKELEY (00010781_AMD07)	96,200	0
GGBA	4,253,846	348,423
GGBA (COVID-19)	131,930	0
GGBA / CLEVELAND STATE UNIVERSITY (2152135)	14,045	0
GGBA / KUTZTOWN UNIVERSITY (SUBAWARD # NSF20210101)	10,827	0
GGBA / NORTH CAROLINA STATE UNIVERSITY (PAM-P23-001879-SA05)	18,747	0
GGBA / SOUTHERN ILLINOIS UNIVERSITY EDWARDSVILLE (761850-001)	13,649	0
GGBA / UNIVERSITY OF MARYLAND (SA075258610 PO136944)	12,295	0
GGBA / UNIVERSITY OF MISSOURI (C00076843-2)	79,842	0
GGBA / UNIVERSITY OF NEBRASKA (25-0536-0059-004)	50,229	0
GGBA / WABASH COLLEGE (20200514-2)	4,597	0
GGJA	307,557	0
GJBA	152,650	0
GJCA	218,066	0
GJDA	138,520	0
GJEA	148,729	0
GJJA	6,615	0
GJKA (COVID-19)	264,146	0
GJRA	38,578	0
GKAA	294,856	2,222
GKAA / THE CURATORS OF THE UNIVERSITY OF MISSOURI (C00068857-1)	17,332	0
GKAA / VIRGINIA POLYTECHNIC INSTITUTE AND STATE UNIVERSITY (480963-19F53)	2,801	0
GLAA	1,317,792	47,012
GLAA / NATIONAL CENTER FOR AUTONOMOUS TECHNOLOGIES (NCAT) (1902574-005)	-7,881	0
GLAA / SAN DIEGO STATE UNIVERSITY (D-0000011307-03 SA1137 A0 5B594A 7803)	65,205	0
GLAA / UNIVERSITY OF MICHIGAN (SUBK00021278 / PO 3008327876)	26,121	0
GLAA / UNIVERSITY OF PITTSBURGH (HRD-1930990)	9,216	0
GSAA	196,759	0
GTAA	550,112	0
GWAA	357,420	0
GYAA	516,267	0
GZAA	12,521	0
47.078 / POLAR PROGRAMS	7,036,150	1,028,222
GFBA	5,327,688	895,796
GFBA / RUTGERS UNIVERSITY (3056)	98,191	0
GFBA / UNIVERSITY OF ALASKA (UA 25-0083)	15,512	0
GFEA	233,206	109,376
GGBA	587,233	0
GGBA / UNIVERSITY OF MAINE (UMS2299)	4,234	0
GLAA	770,086	23,050
47.079 / OFFICE OF INTERNATIONAL SCIENCE AND ENGINEERING	1,027,828	0
GFBA	380,885	0
GFCA	152,183	0
GFEA / CORNELL UNIVERSITY (146841-22191_AMD02)	3,278	0
GFEA / CRDF GLOBAL (G-202303-69988_MOD01)	94,733	0
GGBA / CRDF GLOBAL (G-202109-68100)	20,019	0
GGBA / CRDF GLOBAL (G-202303-69990)	119,628	0
GGBA / CRDF GLOBAL (G-202403-71805)	88,280	0
GGBA / UNIVERSITY AT ALBANY - STATE UNIVERSITY OF NEW YORK (3-100746)	3,727	0
GLAA	122,205	0
GLAA / SOUTHERN METHODIST UNIVERSITY (G002240-7500)	42,890	0
47.083 / INTEGRATIVE ACTIVITIES	5,539,007	0
GFBA	4,210,397	0
GFBA / NEW YORK UNIVERSITY (F2184-02)	55,944	0
GFBA / UNIVERSITY OF ARIZONA (732016)	284,920	0
GFBA / UNIVERSITY OF WASHINGTON (UWSC13176)	650	0
GFCA	19,714	0
GFEA	19,967	0
GFEA / DENVER HEALTH AND HOSPITAL AUTHORITY (A24-0070-S002)	5,280	0
GGBA	360,484	0
GLAA	530,073	0
GSAA	51,578	0
47.084 / NSF TECHNOLOGY, INNOVATION, AND PARTNERSHIPS	6,426,450	1,403,916
GFBA	4,023,641	1,403,916
GFBA / BACTRIA PHARMACEUTICALS, LLC (AWD-24-01-0271)	22,913	0
GFBA / IRRADIANT SENSING CORP (AWD-24-05-0011)	47,070	0
GFBA / ROCKY MOUNTAIN INNOVATION INITIATIVE INC (2315760-UCB)	121,140	0

PROGRAM CLUSTER		
FEDERAL AGENCY, MAJOR SUBDIVISION		
ALN OR OTHER ID NUMBER / PROGRAM NAME	TOTAL	AMOUNT PASSED
STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	EXPENDITURES (\$)	THROUGH TO SUBRECIPIENTS (\$)
GFBA / ROCKY MOUNTAIN INNOVATION INITIATIVE INC (2315760-UCB-IGLESIAS)	33,122	0
GFBA / ROCKY TECH (AWD-22-07-0048)	-8,163	0
GFBA / SILVIS MATERIALS (AWD-22-01-0007)	-1	0
GFCA	127,993	0
GFCA / CATALYST CAMPUS FOR TECHNOLOGY (2308142-001)	32,475	0
GFEA	4,291	0
GFEA / EYSZ (AWD-231096)	17,031	0
GFEA / ROCKY MOUNTAIN INNOVATION INITIATIVE INC (2315760-UCD_AMD01)	54,509	0
GFEA / SAN JOSE STATE UNIVERSITY RESEARCH FOUND (34-1505-0010-UCD)	-88	0
GGBA	103,721	0
GGBA / MECHANO-THERAPEUTICS, LLC (2304235)	79,759	0
GGBA / ROCKY MOUNTAIN INNOVATION INITIATIVE, INC. DBA INNOSPHERE VE (2315760)	495,102	0
GGBA / ROCKY MOUNTAIN INNOVATION INITIATIVE, INC. DBA INNOSPHERE VE (2315760-CSU-COTRUFO)	44,047	0
GGBA / ROCKY MOUNTAIN INNOVATION INITIATIVE, INC. DBA INNOSPHERE VE (2315760-CSU-PLACE)	43,913	0
GGBA / SASYA, LLC (17106677)	19,001	0
GGBA / UNIVERSITY OF NOTRE DAME (204945CSU)	48,707	0
GGBA / UNIVERSITY OF WYOMING (24-0767-A0002-SUB01 (2315760-UWY))	17,052	0
GKAA	122,511	0
GKAA / ROCKY MOUNTAIN INNOVATION INITIATIVE (2315760)	45,846	0
GLAA	616,350	0
GLAA / INNOSPHERE VENTURES (2315760-MINES)	77,375	0
GTAA / ROCKY MOUNTAIN INNOVATION INITIATIVE (2315760-MSU)	237,133	0
47.2035035 / COLLABORATIVE RESEARCH: SENSITIVITY OF THE WEST AN 07/24/2024	22,781	0
GLAA / BINGHAMTON UNIVERSITY (92303 - MINES)	22,781	0
47.2201586 / ACCELNET-IMPLEMENTATION: ACCELERATING TRANSFORMATIONS TO SUSTAINABILITY ACROSS THE WORLD'S MOUNTAINS	322,661	34,541
GGBA	322,661	34,541
47.2201586 / PARTICIPANT SUPPORT: ACCELNET-IMPLEMENTATION: ACCELERATING TRANSFORMATIONS TO SUSTAINABILITY ACROSS THE WORLD'S MOUNTAINS	41,320	0
GGBA	41,320	0
47.2315760 / PREDICTING REGIONAL WILDFIRE RISK THROUGH CLIMATE-WILDFIRE-POWER-SYSTEM INTERACTIONS	109,358	15,510
GLAA / INNOSPHERE VENTURES (2315760-MINESRD)	109,358	15,510
47.2319710 / BII: INTEGRATIVE MOVEMENT SCIENCES INSTITUTE (IMSI)	188,796	0
GLAA / UNIVERSITY OF CALIFORNIA IRVINE (2024-2150)	188,796	0
47.2332648 / DEVELOPMENT OF AN ANTIBIOTIC RELEASING INTRAMEDULLARY NAIL FOR TREATMENT OF FRACTURE RELATED INFECTIONS	322,970	0
GGBA / RESELUTE MEDICAL (2332648)	322,970	0
47.2350228 / COLLABORATIVE RESEARCH: SATC: CORE: SMALL: EXPLORA 06/28/2024	64,264	0
GLAA	64,264	0
47.2434835 / COLLABORATIVE RESEARCH: CYI: CREATING YOUNG INVEST 09/24/2024	6,040	0
GLAA	6,040	0
47.2439815 / DUE - IUSE - ENGAGED STUDENT LEARNING: LEVEL II 01/28/2025	64,293	0
GLAA	64,293	0
47.5256-000 / NATIONAL SCIENCE FOUNDATION RESEARCH AND DEVELOPMENT PROGRAMS	-40,050	0
GFBA / COMPUTATIONAL PHYSICS, INC. (5256-000)	-40,050	0
47.745567 / NATIONAL SCIENCE FOUNDATION RESEARCH AND DEVELOPMENT PROGRAMS	84,772	0
GFBA / BATTELLE MEMORIAL INSTITUTE/DOE LABS (745567)	84,772	0
47.AWD-002863-G7 / NATIONAL SCIENCE FOUNDATION RESEARCH AND DEVELOPMENT PROGRAMS	57,432	0
GFBA / GEORGIA INSTITUTE OF TECHNOLOGY (AWD-002863-G7)	57,432	0
47.AWD-23-08-0257 / NATIONAL SCIENCE FOUNDATION RESEARCH AND DEVELOPMENT PROGRAMS	96,881	0
GFBA / SWEETSSENSE (AWD-23-08-0257)	96,881	0
47.CNS 2518575 / NATIONAL SCIENCE FOUNDATION RESEARCH AND DEVELOPMENT PROGRAMS	142,671	0
GFBA	142,671	0
47.CSM PROP 25-0265 / CIOBANU IPA WITH NSF	42,162	0
GLAA	42,162	0
47.CSM PROP# 22-0557 / M. ASLE ZAEEM IPA WITH NSF	43,232	0
GLAA	43,232	0
47.599023YL / NATIONAL SCIENCE FOUNDATION RESEARCH AND DEVELOPMENT PROGRAMS	10,124	0
GFBA / SOUTHWEST RESEARCH INSTITUTE (S99023YL)	10,124	0
58.AWD-23-09-0224 / U S SECURITIES EXCHANGE COMMISSION	14,443	0
GFBA	14,443	0
62.AWD-22-01-0118 / TENNESSEE VALLEY AUTHORITY RESEARCH AND DEVELOPMENT PROGRAMS	77,913	0
GFBA	77,913	0
62.AWD-23-09-0119 / TENNESSEE VALLEY AUTHORITY RESEARCH AND DEVELOPMENT PROGRAMS	21,292	0
GFBA	21,292	0
62.AWD-24-02-0144 / TENNESSEE VALLEY AUTHORITY RESEARCH AND DEVELOPMENT PROGRAMS	1,162	0
GFBA	1,162	0
64.054 / RESEARCH AND DEVELOPMENT	25,909	0
GKAA	25,909	0
64.AWD-22-06-0033 / DEPARTMENT OF VETERANS AFFAIRS RESEARCH AND DEVELOPMENT PROGRAMS	9,878	0
GFBA	9,878	0
64.AWD-23-05-0055 / DEPARTMENT OF VETERANS AFFAIRS RESEARCH AND DEVELOPMENT PROGRAMS	6,047	0
GFBA	6,047	0
64.AWD-24-06-0241 / DEPARTMENT OF VETERANS AFFAIRS RESEARCH AND DEVELOPMENT PROGRAMS	35,588	0
GFBA	35,588	0
66.034 / SURVEYS, STUDIES, RESEARCH, INVESTIGATIONS, DEMONSTRATIONS, AND SPECIAL PURPOSE ACTIVITIES RELATING TO THE CLEAN AIR ACT	159,238	0
GGBA / CITY OF FORT COLLINS (155681-2023)	159,238	0
66.461 / REGIONAL WETLAND PROGRAM DEVELOPMENT GRANTS	262,736	0
GGBA	262,736	0
66.4967-RFA18-2/20-1-3 / ENVIRONMENTAL PROTECTION AGENCY RESEARCH AND DEVELOPMENT PROGRAMS	22,908	18,740

PROGRAM CLUSTER		
FEDERAL AGENCY, MAJOR SUBDIVISION		
ALN OR OTHER ID NUMBER / PROGRAM NAME	TOTAL	AMOUNT PASSED
STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	EXPENDITURES (\$)	THROUGH TO SUBRECIPIENTS (\$)
GFBA / HEALTH EFFECTS INSTITUTE (4967-RFA18-2/20-1-3)	22,908	18,740
66.509 / SCIENCE TO ACHIEVE RESULTS (STAR) RESEARCH PROGRAM	912,206	22,520
GFBA	630,141	22,520
GFBA / PUBLIC HEALTH INSTITUTE (03356-AR04607)	0	0
GGBA	282,065	0
66.511 / OFFICE OF RESEARCH AND DEVELOPMENT CONSOLIDATED RESEARCH/TRAINING/FELLOWSHIPS	804,825	-28,587
GFBA / THE WATER RESEARCH FOUNDATION (5198)	661,864	0
GLAA	-28,587	-28,587
GLAA / WATER RESEARCH FOUNDATION (5199 / 84046201-0)	171,548	0
66.516 / P3 AWARD: NATIONAL STUDENT DESIGN COMPETITION FOR SUSTAINABILITY	18,045	0
GSAA	18,045	0
66.521 / INNOVATIVE WATER TECHNOLOGY GRANT PROGRAM	145,344	0
GFBA / CORNWELL ENGINEERING GROUP (AWD-23-11-0093)	145,344	0
66.SRMD4-5884 / ENVIRONMENTAL PROTECTION AGENCY RESEARCH AND DEVELOPMENT PROGRAMS	12,791	0
GFBA / CADMUS GROUP, INC. (SRMD4-5884)	12,791	0
77.008 / U.S. NUCLEAR REGULATORY COMMISSION SCHOLARSHIP AND FELLOWSHIP PROGRAM	351,019	0
GGBA	213,351	0
GLAA	137,668	0
81.041 / STATE ENERGY PROGRAM	-2,414	0
GFBA / QCOEFFICIENT, INC (AWD-19-04-0267)	-2,414	0
81.049 / OFFICE OF SCIENCE FINANCIAL ASSISTANCE PROGRAM	33,464,109	3,841,447
GFBA	12,554,304	673,494
GFBA / ADVANCED RESEARCH SYSTEMS (AWD-20-10-0238)	250,104	0
GFBA / AMERICAN PHYSICAL SOCIETY (CWC-103)	46,794	0
GFBA / ARGONNE NATIONAL LABORATORY/UCHICAGO/ (1F-60573)	26,154	0
GFBA / BERKELEY NATIONAL LABORATORY/DOE LABS (7745876)	90,180	0
GFBA / BROWN UNIVERSITY (2170)	116,261	0
GFBA / CERFE LABS (AWD-21-02-0310)	35,164	0
GFBA / CORESHELL TECHNOLOGIES, INC (AWD-21-02-0073)	666	0
GFBA / GENERAL ATOMICS (AWD-23-04-0148)	409,661	0
GFBA / GEORGIA INSTITUTE OF TECHNOLOGY (AWD-100498-G21)	73,950	0
GFBA / KAPTEYN-MURNANE LABORATORIES (AWD-20-02-0126)	64,486	0
GFBA / MASSACHUSETTS INSTITUTE OF TECHNOLOGY (56688)	22,422	0
GFBA / MICHIGAN STATE UNIVERSITY (RC115542 - UCO)	52,051	0
GFBA / NATIONAL RENEWABLE ENERGY LABORATORY/ (UGA-0-41026-139)	-6	0
GFBA / NATIONAL RENEWABLE ENERGY LABORATORY/ (UGA-0-41026-179)	473,750	0
GFBA / NORTH CAROLINA AGRICULTURAL AND TECHNICA (270197E)	418,809	0
GFBA / OREGON STATE UNIVERSITY (G0207A-B)	54,871	0
GFBA / PACIFIC NORTHWEST NATIONAL LABORATORY/ (691604)	114,758	0
GFBA / PRINCETON UNIVERSITY (SUB0000456)	108,854	0
GFBA / QSIMULATE (AWD-21-10-0088)	-15,650	0
GFBA / RADIABEAM TECHNOLOGIES (AWD-23-02-0123)	59,772	0
GFBA / RENSSELAER POLYTECHNIC INSTITUTE (A22-0026-S002)	239,540	0
GFBA / ROCKY TECH (AWD 23-02-0158)	81,578	0
GFBA / ROCKY TECH (AWD-21-02-0182)	81,245	0
GFBA / ROCKY TECH (AWD-24-03-0046)	70,247	0
GFBA / STATE UNIVERSITY NEW YORK AT ALBANY (3-98611)	91,239	0
GFBA / UNIVERSITY OF ARIZONA (686886)	423,656	0
GFBA / UNIVERSITY OF CALIFORNIA AT IRVINE (2022-1823)	101,892	0
GFBA / UNIVERSITY OF CALIFORNIA AT IRVINE (2022-1840)	199,816	0
GFBA / UNIVERSITY OF CALIFORNIA BERKELEY (11539)	-532	0
GFBA / UNIVERSITY OF DELAWARE (UDR0000307)	142,812	0
GFBA / UNIVERSITY OF NEBRASKA AT LINCOLN (25-1215-0265-005)	233,046	0
GFBA / UNIVERSITY OF PENNSYLVANIA (578218)	148,516	0
GFBA / UNIVERSITY OF UTAH (10064052-02-CU)	33,022	0
GFBA / VESCENT PHOTONICS, INC. (AWD-24-09-0368)	8,257	0
GFCA	404,330	0
GFEA	499,322	274,369
GGBA	9,137,264	2,743,326
GGBA / BAYLOR UNIVERSITY (1001590-01)	147,277	0
GGBA / OPTIMIZED KINETICS (2024-158755)	56,980	0
GGBA / OREGON STATE UNIVERSITY (SUBAWARD # G0200A-A)	104,722	0
GGBA / RADIATION DETECTION TECHNOLOGIES (2023-155574)	140,384	0
GGBA / STANFORD UNIVERSITY (63692859-337449)	13,735	0
GGBA / THE OHIO STATE UNIVERSITY (60078604 / GR120741)	573	0
GGBA / THE OHIO STATE UNIVERSITY (SPC-1000005510-GR124929)	39,428	0
GGBA / UNIVERSITY OF CALIFORNIA, IRVINE (2020-1386)	96,889	0
GGBA / UNIVERSITY OF CALIFORNIA, RIVERSIDE (S-001609)	95,642	0
GGBA / UNIVERSITY OF ILLINOIS URBANA-CHAMPAIGN (090634-16921)	171,820	0
GGBA / UNIVERSITY OF MARYLAND, BALTIMORE COUNTY (OFED0029-01)	32,770	0
GGBA / UNIVERSITY OF NEW HAMPSHIRE (PZL0287)	119,176	0
GGBA / UNIVERSITY OF NEW MEXICO (869447-87A5)	84,189	0
GGBA / UNIVERSITY OF ROCHESTER (SUB00001115/GR535783)	53,538	0
GLAA	3,418,264	150,258
GLAA / GINER ELX, INC. (409373)	14,291	0
GLAA / GINER ELX, INC. (410958)	82,379	0
GLAA / MEADOWLARK OPTICS, INC. (CSM PROP 24-0150)	32,461	0

PROGRAM CLUSTER		
FEDERAL AGENCY, MAJOR SUBDIVISION		
ALN OR OTHER ID NUMBER / PROGRAM NAME	TOTAL	AMOUNT PASSED
STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	EXPENDITURES (\$)	THROUGH TO SUBRECIPIENTS (\$)
GLAA / NORTHWESTERN UNIVERSITY (60063420 CSM)	198,320	0
GLAA / OAK RIDGE NATIONAL LABORATORY ORNL (CWS1350)	80,768	0
GLAA / OREGON STATE UNIVERSITY (G0207A-A / DE-SC0023312)	124,543	0
GLAA / SOLID CARBON (11)	102,373	0
GLAA / TENNESSEE TECHNOLOGICAL UNIVERSITY (DE-SC0018033)	-12,658	0
GLAA / UNIVERSITY OF CALIFORNIA BERKELEY (00011161 / PO# BB01735544)	284,865	0
GLAA / UNIVERSITY OF MICHIGAN (SUBK00016770)	134,589	0
GLAA / UNIVERSITY OF ROCHESTER (SUB00000756 - UR FAO GR534101)	51,221	0
GSAA	47,807	0
GSAA / THE REGENTS OF THE UNIVERSITY OF CALIFORNIA (2022-1844)	79,212	0
GTAA	815,946	0
81.086 / CONSERVATION RESEARCH AND DEVELOPMENT	7,630,020	742,941
GFBA	997,934	281,672
GFBA / MICHIGAN TECHNOLOGICAL UNIVERSITY (23-7811-CZ1)	83,184	0
GFBA / TYNT TECHNOLOGIES, INC. (T-DOE100)	1,856	0
GGBA	1,274,200	55,644
GGBA / ATMOSZERO (CSU-DE-EE0011190)	416,410	0
GGBA / CLEMSON UNIVERSITY (2766-219-2027307)	247,703	0
GGBA / SMARTVILLE, INC. (2024-157757)	103,762	0
GLAA	3,814,689	405,625
GLAA / CITY OF ST. CLOUD (1)	73,354	0
GLAA / FERVO ENERGY COMPANY (DE-EE0011277)	327,007	0
GLAA / KENNEDY/JENKS CONSULTANTS, INC. (2153004)	289,921	0
81.087 / RENEWABLE ENERGY RESEARCH AND DEVELOPMENT	11,630,974	4,614,735
GFBA	3,234,890	1,401,622
GFBA / UNIVERSITY OF WASHINGTON (UWSC12711)	-2	0
GFBA / WEST VIRGINIA UNIV RESEARCH CORP (23-845-UCB)	70,762	0
GFBA / WOODS HOLE OCEANOGRAPHIC INSTITUTION (A101568)	47,503	0
GFCA / ALLIANCE FOR SUSTAINABLE ENERG (SUB-2024-10242)	33,628	0
GFCA / BOISE STATE UNIVERSITY (11135-PO145776)	17,404	0
GFCA / ELECTRIC POWER RESEARCH INSTIT (10018038)	34,117	0
GGBA	3,730,795	1,565,586
GGBA / SILICON RANCH CORPORATION (2243-1982)	146,145	0
GGBA / UNIVERSITY OF WISCONSIN-MADISON (2098)	198,473	0
GGBA / VITRO ARCHITECTURAL GLASS (2024-155881)	74,234	0
GLAA	2,903,407	1,306,866
GLAA / ARIZONA STATE UNIVERSITY (ASUB00000550)	-112,545	0
GLAA / BRAYTON ENERGY LLC (8368-22)	94,588	0
GLAA / MISSOURI UNIVERSITY OF SCIENCE AND TECHNOLOGY (00075913-01)	10,745	0
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-206)	26,504	0
GLAA / NAVAJO TECHNICAL UNIVERSITY (NTU-30809-02)	81,728	0
GLAA / OXY USA INC (DE-EE0010444)	119,797	0
GLAA / PLUG POWER INC (DE-EE0009236 / 133585)	44,069	0
GLAA / STEVENS INSTITUTE OF TECHNOLOGY (2103642-01)	50,023	0
GLAA / TANDEM PV INC. (DE-EE0011422-CSM)	83,436	0
GLAA / UNIVERSITY OF CALIFORNIA LOS ANGELES (0135 G WA666)	-76	0
GLAA / UNIVERSITY OF HAWAII (MA2048)	46,004	0
GLAA / UNIVERSITY OF UTAH (10039612-10039612-CSM-1-2551-AF1)	695,345	340,661
81.089 / FOSSIL ENERGY RESEARCH AND DEVELOPMENT	7,685,896	1,959,243
GFBA	272,321	156,791
GFBA / SONOMA TECHNOLOGY (AWD-22-10-0073)	77,419	0
GFBA / UNIVERSITY OF SOUTH CAROLINA (20-4070)	0	0
GFEA / TDA RESEARCH INC. (GA.2201.019.UCD.24.02)	48,355	0
GGBA	4,916,750	1,325,912
GGBA / GTI ENERGY (SR116)	75,912	0
GGBA / ION CLEAN ENERGY (2024-155900)	112,628	0
GGBA / PIEDMONT NATURAL GAS COMPANY, INC. (DE-FE0032284 PO 11361461)	79,473	0
GGBA / PRABHU ENERGY LABS (PEL-LBE00003)	6,304	0
GGBA / UNIVERSITY OF KENTUCKY (3200003651-23-178)	49,072	0
GGBA / UNIVERSITY OF TEXAS AT AUSTIN (UT AUS-SUB00001216)	132,236	0
GLAA	791,983	345,290
GLAA / NATIONAL ENERGY TECHNOLOGY LABORATORY NETL (DE-FE0031578)	10	0
GLAA / NATIONAL ENERGY TECHNOLOGY LABORATORY NETL (DE-FE0032336)	511,856	131,250
GLAA / NEW MEXICO INSTITUTE OF MINING AND TECHNOLOGY (P0019599)	168	0
GLAA / NEXCERIS, LLC (DE-FE0031986)	19,596	0
GLAA / UNIVERSITY OF TEXAS AUSTIN (UT AUS-SUB00001214)	474,625	0
GLAA / UNIVERSITY OF TEXAS AUSTIN (UT AUS-SUB00001223)	98,315	0
GLAA / UNIVERSITY OF UTAH (U000350856_10060158-02 / DE-FE0032046)	17,821	0
GLAA / UNIVERSITY OF WYOMING (1005254-CSM)	1,052	0
81.112 / STEWARDSHIP SCIENCE GRANT PROGRAM	2,761,732	1,117,751
GFBA	110,913	0
GFBA / UNIVERSITY OF TEXAS AT AUSTIN (UT AUS-SUB00001269)	90,053	0
GGBA	108,854	0
GLAA	2,451,912	1,117,751
81.113 / DEFENSE NUCLEAR NONPROLIFERATION RESEARCH	495,864	0
GLAA	114,362	0
GLAA / GEORGIA INSTITUTE OF TECHNOLOGY (000372-G10)	381,502	0

PROGRAM CLUSTER		
FEDERAL AGENCY, MAJOR SUBDIVISION		
ALN OR OTHER ID NUMBER / PROGRAM NAME	TOTAL	AMOUNT PASSED
STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	EXPENDITURES (\$)	THROUGH TO SUBRECIPIENTS (\$)
81.117 / ENERGY EFFICIENCY AND RENEWABLE ENERGY INFORMATION DISSEMINATION, OUTREACH, TRAINING AND TECHNICAL ANALYSIS/ASSISTANCE	310,404	-16,000
GLAA	310,404	-16,000
81.119 / STATE ENERGY PROGRAM SPECIAL PROJECTS	51,573	0
GFEA / BATTELLE MEMORIAL INSTITUTE, PACIFIC (736554_MOD01)	51,573	0
81.121 / NUCLEAR ENERGY RESEARCH, DEVELOPMENT AND DEMONSTRATION	1,272,967	0
GFBA	212,200	0
GGBA / BOISE STATE UNIVERSITY (10948-PO142881)	16,370	0
GLAA	917,690	0
GLAA / THE OHIO STATE UNIVERSITY (SPC-1000014778 / GR138568)	76,773	0
GSA / THE REGENTS OF THE UNIVERSITY OF MICHIGAN (SUBK00016967)	49,934	0
81.123 / NATIONAL NUCLEAR SECURITY ADMINISTRATION (NNSA) MINORITY SERVING INSTITUTIONS (MSI) PROGRAM	26,076	0
GFBA / LAWRENCE LIVERMORE NATIONAL LABORATORY (B644907)	2,470	0
GFBA / LAWRENCE LIVERMORE NATIONAL LABORATORY (B664403)	21,294	0
GFBA / LAWRENCE LIVERMORE NATIONAL LABORATORY (B668127)	2,312	0
81.124 / PREDICTIVE SCIENCE ACADEMIC ALLIANCE PROGRAM	3,887,035	822,301
GFBA	3,654,635	822,301
GFBA / STANFORD UNIVERSITY (62486836-138242)	232,400	0
81.128 / ENERGY EFFICIENCY AND CONSERVATION BLOCK GRANT PROGRAM (EECBG)	117,610	0
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-258)	117,610	0
81.135 / ADVANCED RESEARCH PROJECTS AGENCY - ENERGY	10,412,940	3,470,537
GFBA	3,644,969	997,585
GFBA / EDEN GEOPOWER (AWD-23-10-0140)	103,944	0
GFBA / MANA BATTERY INC. (AWD-24-05-0100)	82,208	0
GFBA / UNIVERSITY OF CALIFORNIA BERKELEY (11067)	158,540	0
GFBA / UNIVERSITY OF ILLINOIS (114881-19779)	46,510	0
GGBA	1,918,141	509,138
GGBA / ADVANCED ENVIRONMENTAL TECHNOLOGIES (2025-160445)	10,579	0
GGBA / IMPACT COOLING (DE-AR0001663)	2,207	0
GGBA / KOLOMA (SUBAWARD FOR DE-AR0001870)	92,665	0
GGBA / UNIVERSITY OF ILLINOIS URBANA-CHAMPAIGN (114881-19778)	42,489	0
GGBA / UNIVERSITY OF ILLINOIS URBANA-CHAMPAIGN (120702-20390)	82,711	0
GGBA / VIRGINIA POLYTECHNIC INSTITUTE (429477-19019)	260,155	0
GLAA	3,406,178	1,963,814
GLAA / GENERAL ELECTRIC VERNOVA (PO 6000006310)	6,181	0
GLAA / GENERAL ELECTRIC VERNOVA (PO# 6000003600)	92,559	0
GLAA / LAWRENCE LIVERMORE NATIONAL LABORATORY LLNL (B643823)	53,147	0
GLAA / UNIVERSITY OF MARYLAND (97874-27122202)	397,308	0
GLAA / VIRGINIA POLYTECHNIC INSTITUTE & STATE UNIVERSITY (429505-19459)	12,449	0
81.1743749 / CDTE CORE	53,068	0
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-214)	53,068	0
81.1821710 / FLASH (FUEL ADDITIVE FOR SOLID HYDROGEN CARRIERS) 03/31/2022	-1,662	0
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-229)	-1,662	0
81.18525 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	103,788	0
GFBA / LOS ALAMOS NATIONAL LABORATORIES/DOE (18525)	103,788	0
81.18998E / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	-9	0
GFBA / KAPTEYN-MURNANE LABORATORIES (18998E)	-9	0
81.18998F / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	6,233	0
GFBA / KAPTEYN-MURNANE LABORATORIES (18998F)	6,233	0
81.1904527 / DEVELOPMENT OF ADVANCED MATERIALS AND CHARACTERIZA 02/11/2019	-12,183	0
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-155)	-12,183	0
81.192956 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	111,677	0
GFBA	111,677	0
81.210453 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	-5	0
GFBA / SLAC NATIONAL ACCELERATOR LABORATORY/ (210453)	-5	0
81.2112893 / NEWMAN JOINT APPOINTMENT	61,201	0
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (JOINTAPPT-NEWMAN)	61,201	0
81.2118201 / AUTO AND VECTOR AUTOREGRESSIVE MOVING AVERAGE METH 09/28/2020	16	0
GLAA / IDAHO NATIONAL LABORATORY INL (238803)	16	0
81.2118201 / ELECTROSTATIC DISCHARGE PHYSICS-2 11/17/2022	567,204	0
GLAA / LOS ALAMOS NATIONAL LABORATORY LANL (24129 / 595813 MASTER / EP103381)	567,204	0
81.2118201 / EVALUATION OF ALTERNATIVE MATERIALS AND WELD FILLERS TO SS347H FOR GEN2 CSP HOT STORAGE TANK CONSTRUCTION	115,237	0
GLAA	115,237	0
81.2118201 / JOINT ELECTROMAGNETIC/SEISMIC/INSAR IMAGING OF SPA 08/02/2022	25,462	0
GLAA / LAWRENCE BERKELEY NATIONAL LABORATORY LBNL (7652214)	25,462	0
81.2118201 / MODELING AND QUALITY PREDICTIONS OF U-10MO CASTING 07/26/2022	34,646	0
GLAA / LOS ALAMOS NATIONAL LABORATORY LANL (C2450/PO# EP75277)	34,646	0
81.2118201 / NAWI: ADVANCED PROCESS CONTROLS – AUTONOMOUS CONTR 04/18/2022	187,364	0
GLAA / LAWRENCE BERKELEY NATIONAL LABORATORY LBNL (7629553)	187,364	0
81.2118201 / QUANTIFICATION AND IDENTIFICATION OF PFAS AND TOTA 04/30/2023	161,606	0
GLAA / OREGON STATE UNIVERSITY (RM158A-A)	161,606	0
81.2118201 / STRATEGY DEVELOPMENT FOR THIN FILM AND TANDEM PHOT 04/20/2023	179,929	0
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-262)	179,929	0
81.2118201 / SUPERCONDUCTING QUANTUM MATERIALS AND SYSTEMS (CEN 01/05/2022	32,729	0
GLAA / FERMI NATIONAL ACCELERATOR LABORATORY (682399)	32,729	0
81.2119281 / LOWERING THE COST OF III-V GROWTH AND SUBSTRATES	9,992	0
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-193)	9,992	0
81.2119281 / PRODUCED WATER PILOT SCALE TREATMENT, SUPPLY AND CHARACTERIZATION	28,336	0

PROGRAM CLUSTER		
FEDERAL AGENCY, MAJOR SUBDIVISION		
ALN OR OTHER ID NUMBER / PROGRAM NAME	TOTAL	AMOUNT PASSED
STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	EXPENDITURES (\$)	THROUGH TO SUBRECIPIENTS (\$)
GLAA / LEIDOS (P010237260 TASK 12)	28,336	0
81.2120721 / ADVANCED MINERAL SEPARATIONS WITH NOVEL SIMULATED 02/14/2022	1,189	0
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-210)	1,189	0
81.2125899 / ION CONDUCTORS 12/10/2021	1	0
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-221)	1	0
81.2130157 / HOUSEHOLD- AND ESTABLISHMENT-LEVEL ECONOMIC IMPACT 02/25/2021	-53	0
GLAA / LAWRENCE BERKELEY NATIONAL LABORATORY LBNL (7557131)	-53	0
81.2137243 / NAWI: POROUS POLYMER NETWORKS AND MEMBRANES FOR PF 02/18/2022	142,497	0
GLAA / LAWRENCE BERKELEY NATIONAL LABORATORY LBNL (7625219)	142,497	0
81.2224681 / SOLAR-ASSISTED, STAKEHOLDER-ENGAGED, AUTONOMOUS RE 05/10/2023	1,436	0
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-51025-263)	1,436	0
81.2234617 / QUASI-STATIC TO DYNAMIC RESPONSE AND MICROSTRUCTUR 02/07/2023	8,269	0
GLAA / LAWRENCE LIVERMORE NATIONAL LABORATORY LLNL (B655070)	8,269	0
81.2238701 / RHEOLOGICAL MEASUREMENT AND CHARACTERIZATION OF PR 12/31/2021	-1,551	0
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-220)	-1,551	0
81.2241822 / IDENTIFICATION OF HALOTOLERANT ALGAE WITH EXEMPLARY BIOMASS PRODUCTIVITY METRICS	-6,233	0
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-00)	-6,233	0
81.2243554 / SOLAR THERMOCHEMICAL WATER SPLITTING MATERIALS ASS 10/03/2022	727	0
GLAA / SANDIA NATIONAL LABORATORIES (2418215)	727	0
81.2243963 / ORMAT GEOTHERMAL DRILLING EFFICIENC	-32	0
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-21025-212)	-32	0
81.2303344 / ADDITIVELY-MANUFACTURED ELECTROCHEMICAL-CHIP BASED 09/28/2022	-261	0
GLAA / PRECISION COMBUSTION, INC. (PO 2590)	-261	0
81.2310111 / METAL OXIDE CATALYSIS FOR COUPLING BIOMASS-DERIVED KETONES TO FUEL PRE	116,746	0
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-256)	116,746	0
81.2314339 / ADAPTIVE COMPUTING- MATERIAL SYNTHESIS	82,704	0
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-260)	82,704	0
81.2317097 / CLOSING THE GREEN GAP IN GAN-BASED LEDs USING TERN 01/03/2020	8	0
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-185)	8	0
81.2334261 / HIGH STRAIN-RATE TESTING AND DATA COLLECTION FOR R 08/26/2022	196,094	0
GLAA / LAWRENCE LIVERMORE NATIONAL LABORATORY LLNL (B653865)	196,094	0
81.31310023M0035 / QUANTITATIVE IMAGING OF 4D PRESSURE CHANGES USING 08/25/2020	47,321	0
GLAA / LEIDOS (P010237260 TASK 3)	47,321	0
81.3F-60098 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	48,096	0
GFBA / ARGONNE NATIONAL LABORATORY/UCHICAGO/ (3F-60098)	48,096	0
81.3F-60198 / ARM LEAD MENTOR 2023	76,593	0
GGBA / UNIVERSITY OF CHICAGO, ARGONNE NATIONAL LABORATORY (3F-60198)	76,593	0
81.3F-60199 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	76,669	0
GFBA / ARGONNE NATIONAL LABORATORY/UCHICAGO/ (3F-60199)	76,669	0
81.3F-60202 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	42,029	0
GFBA / ARGONNE NATIONAL LABORATORY/UCHICAGO/ (3F-60202)	42,029	0
81.3F-60204 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	26,933	0
GFBA / ARGONNE NATIONAL LABORATORY/UCHICAGO/ (3F-60204)	26,933	0
81.401298 / PROCESS-LEVEL ADVANCEMENTS OF CLIMATE THROUGH CLOUD AND AEROSOL LIFECYCLE STUDIES (PASCALS)	10,487	0
GGBA	10,487	0
81.47273 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	205,166	0
GFBA / ADVANCED COOLING TECHNOLOGIES, INC. (47273)	205,166	0
81.4F-60156 / MODELING OF N2O EMISSIONS WITH DAYCENT	129,471	0
GGBA / UNIVERSITY OF CHICAGO, ARGONNE NATIONAL LABORATORY (4F-60156)	129,471	0
81.4F-60247 / ARM LEAD MENTOR - YRS	313,846	0
GGBA / UNIVERSITY OF CHICAGO, ARGONNE NATIONAL LABORATORY (4F-60247)	313,846	0
81.4F-60248 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	191,925	0
GFBA / ARGONNE NATIONAL LABORATORY/UCHICAGO/ (4F-60248)	191,925	0
81.4F-60250 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	54,184	0
GFBA / ARGONNE NATIONAL LABORATORY/UCHICAGO/ (4F-60250)	54,184	0
81.4F-60259 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	145,778	0
GFBA / ARGONNE NATIONAL LABORATORY/UCHICAGO/ (4F-60259)	145,778	0
81.4F-60260 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	109,804	0
GFBA / ARGONNE NATIONAL LABORATORY/UCHICAGO/ (4F-60260)	109,804	0
81.60NANB23D205 / FY22-FY24 SILICON CORE APUP WITH CSM 01/26/2022	200,757	0
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-223)	200,757	0
81.60NANB23D205 / HIGH EXPLOSIVE SYSTEM EXPERIMENT (HESE) 04/30/2023	318,044	0
GLAA / LOS ALAMOS NATIONAL LABORATORY LANL (C3522)	318,044	0
81.653586 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	0	0
GFBA	0	0
81.657219 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	143,715	0
GFBA	143,715	0
81.663427 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	87,980	0
GFBA	87,980	0
81.696137 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	23,924	0
GFBA / FERMI NATIONAL ACCELERATOR LABORATORY (696137)	23,924	0
81.706768 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	2,625	0
GFBA / FERMI NATIONAL ACCELERATOR LABORATORY (706768)	2,625	0
81.709009 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	9,550	0
GFBA / FERMI NATIONAL ACCELERATOR LABORATORY (709009)	9,550	0
81.717617 / ESSENTIAL COMPUTING AND SOFTWARE DEVELOPMENT FOR THE DUNE EXPERIMENT	32,962	0
GGBA	32,962	0

PROGRAM CLUSTER				
FEDERAL AGENCY, MAJOR SUBDIVISION				
ALN OR OTHER ID NUMBER / PROGRAM NAME			TOTAL	AMOUNT PASSED
STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)			EXPENDITURES (\$)	THROUGH TO SUBRECIPIENTS (\$)
81.7542010 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS			197,127	0
GFBA / BERKELEY NATIONAL LABORATORY/DOE LABS (7542010)			197,127	0
81.7565477 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS			3,163,032	0
GFBA / BERKELEY NATIONAL LABORATORY/DOE LABS (7565477)			3,163,032	0
81.756985 / CSU-PREPARES COLLABORATION: ADVANCING MACHINE LEARNING METHODS FOR CONSTRAINING THE CLIMATE OF THE NEXT 1-10 YEARS USING CLIMATE AND WEATHER MODELS			4,266	0
GGBA			4,266	0
81.7646209 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS			108,770	0
GFBA / BERKELEY NATIONAL LABORATORY/DOE LABS (7646209)			108,770	0
81.7725829 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS			395,408	0
GFBA / BERKELEY NATIONAL LABORATORY/DOE LABS (7725829)			395,408	0
81.7730801 / TO2: CONTROLLING THE EFFECTS OF ANTISCALANTS ON THE NUCLEATION OF HIGHLY SOLUBLE SALTS IN REVERSE OSMOSIS CONCENTRATE			62,957	0
GGBA			62,957	0
81.7734057 / CREATING SERVICES TO ENABLE TRANSFER OF DATA BETWEEN BER FUNDED PROGRAMS			95,056	0
GGBA			95,056	0
81.7740346 / AO2 OPTIMIZING ELECTRIC AND WATER GRID COORDINATION UNDER TECHNICAL, OPERATIONAL, AND ENVIRONMENTAL CONSIDERATIONS			92,578	0
GGBA			92,578	0
81.7742399 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS			17,636	0
GFBA / BERKELEY NATIONAL LABORATORY/DOE LABS (7742399)			17,636	0
81.7752959 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS			53,419	0
GFBA / BERKELEY NATIONAL LABORATORY/DOE LABS (7752959)			53,419	0
81.7795817 / LASER-PLASMA MUON SOURCE: BELLA-MUS2			183,100	0
GGBA			183,100	0
81.83948201 / ATTAINING IMPROVED OUTDOOR PICOCHLORUM SP. BIOMASS 12/13/2021			-25,240	0
GLAA / PACIFIC NORTHWEST NATIONAL LABORATORY PNNL (601762)			-25,240	0
81.89233218CNA000001 / ENHANCING DUCTILITY IN HIGH ENTROPY ALLOYS THROUGH PROCESSING			151,811	0
GLAA / LOS ALAMOS NATIONAL LABORATORY LANL (C4058)			151,811	0
81.89233218CNA000001 / TECHNICAL ASSISTANCE ON SIMCCS DEVELOPMENT; SUPPOR 12/31/2024			32,252	0
GLAA / LOS ALAMOS NATIONAL LABORATORY LANL (C5294 / 595813)			32,252	0
81.89233218CNA000001 / U.S. DEPARTMENT OF ENERGY NATIONAL NUCLEAR SECURITY ADMINISTRATION			278,494	80,934
GFCA / TRIAD NATIONAL SECURITY, LLC/D (SUBCONTRACT NO. C4295)			278,494	80,934
81.89243318CFE000003 / SMART PHASE II TASK 15			0	0
GLAA / LEIDOS (P010237260 TASK 15)			0	0
81.89243318CFE000003 / SMART PHASE II TASK 20: ML TOOLS TO ACCELERATE AND 08/12/2024			139,563	0
GLAA / LEIDOS (P010237260)			139,563	0
81.89243318CFE000003 / TASK 18: EXPLORING THE POTENTIAL OF LF-DAS IN MONI 03/08/2024			53,746	0
GLAA / LEIDOS (P010237260)			53,746	0
81.89243318CFE000003 / TASK 19: LEVEL-SET JOINT-INVERSION OF GEOPHYSICAL DATA WITH APPLICATION TO SURVEY AND EQUIPMENT DESIGN			9,714	0
GLAA / LEIDOS (P010237260 TASK 19)			9,714	0
81.89243318CFE000003 / TASK 21: MONITORING WELL-TO-WELL COMMUNICATION TO 10/11/2024			45,035	0
GLAA / LEIDOS (P010237260)			45,035	0
81.89243323CFE000075 / MODELING STUDIES OF CO2 FLOW AND STORAGE IN KARST 05/30/2024			128,537	0
GLAA / KEYLOGIC (0032-060-001)			128,537	0
81.APUP-UGA-0-41026-176 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS			43,978	0
GFBA / NATIONAL RENEWABLE ENERGY LABORATORY/ (APUP-UGA-0-41026-176)			43,978	0
81.APUP-UGA-0-41026-189 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS			29,618	0
GFBA / NATIONAL RENEWABLE ENERGY LABORATORY/ (APUP-UGA-0-41026-189)			29,618	0
81.AWD-20-10-0248 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS			-2	0
GFBA / SLAC NATIONAL ACCELERATOR LABORATORY/ (AWD-20-10-0248)			-2	0
81.AWD-20-12-0041 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS			323,838	0
GFBA / NATIONAL RENEWABLE ENERGY LABORATORY/ (AWD-20-12-0041)			323,838	0
81.AWD-21-03-0175 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS			358,780	0
GFBA / SANDIA NATIONAL LABORATORIES/DOE LABS (AWD-21-03-0175)			358,780	0
81.AWD-21-10-0085 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS			231,502	0
GFBA / NATIONAL RENEWABLE ENERGY LABORATORY/ (AWD-21-10-0085)			231,502	0
81.AWD-21-11-0223 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS			-249	0
GFBA / SANDIA NATIONAL LABORATORIES/DOE LABS (AWD-21-11-0223)			-249	0
81.AWD-21-12-0093 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS			46,892	0
GFBA / SANDIA NATIONAL LABORATORIES/DOE LABS (AWD-21-12-0093)			46,892	0
81.AWD-21-12-0158 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS			137,038	0
GFBA / SANDIA NATIONAL LABORATORIES/DOE LABS (AWD-21-12-0158)			137,038	0
81.AWD-22-01-0026 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS			4,146	0
GFBA / SANDIA NATIONAL LABORATORIES/DOE LABS (AWD-22-01-0026)			4,146	0
81.AWD-22-02-0150 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS			53,249	0
GFBA / SANDIA NATIONAL LABORATORIES/DOE LABS (AWD-22-02-0150)			53,249	0
81.AWD-22-09-0132 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS			94,200	0
GFBA / SANDIA NATIONAL LABORATORIES/DOE LABS (AWD-22-09-0132)			94,200	0
81.AWD-22-10-0161 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS			28,133	0
GFBA / SANDIA NATIONAL LABORATORIES/DOE LABS (AWD-22-10-0161)			28,133	0
81.AWD-22-10-0188 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS			129,932	0
GFBA / SANDIA NATIONAL LABORATORIES/DOE LABS (AWD-22-10-0188)			129,932	0
81.AWD-23-01-0129 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS			195,507	0
GFBA / SANDIA NATIONAL LABORATORIES/DOE LABS (AWD-23-01-0129)			195,507	0
81.AWD-23-02-0265 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS			-520	0
GFBA / VESCENT PHOTONICS, INC. (AWD-23-02-0265)			-520	0
81.AWD-23-03-0096 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS			221,222	0
GFBA / SANDIA NATIONAL LABORATORIES/DOE LABS (AWD-23-03-0096)			221,222	0

PROGRAM CLUSTER				
FEDERAL AGENCY, MAJOR SUBDIVISION				
ALN OR OTHER ID NUMBER / PROGRAM NAME			TOTAL	AMOUNT PASSED
STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)			EXPENDITURES (\$)	THROUGH TO SUBRECIPIENTS (\$)
81.AWD-23-05-0264 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS			11,757	0
GFBA / SANDIA NATIONAL LABORATORIES/DOE LABS (AWD-23-05-0264)			11,757	0
81.AWD-24-06-0286 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS			49,379	0
GFBA / SANDIA NATIONAL LABORATORIES/DOE LABS (AWD-24-06-0286)			49,379	0
81.AWD-24-11-0013 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS			16,564	0
GFBA / SANDIA NATIONAL LABORATORIES/DOE LABS (AWD-24-11-0013)			16,564	0
81.AWD-24-11-0236 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS			24,190	0
GFBA / SANDIA NATIONAL LABORATORIES/DOE LABS (AWD-24-11-0236)			24,190	0
81.AWD-24-12-0073 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS			37,404	0
GFBA / SANDIA NATIONAL LABORATORIES/DOE LABS (AWD-24-12-0073)			37,404	0
81.AWD-25-04-0191 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS			5,966	0
GFBA / SANDIA NATIONAL LABORATORIES/DOE LABS (AWD-25-04-0191)			5,966	0
81.B644521 / HIGH REPETITION RATE (>HZ) HEDLP PARTICLE AND X-RAY DIAGNOSTICS FOR A NEW PARADIGM OF FES SHORT PULSE LASER EXPERIMENTS			364,368	0
GGBA			364,368	0
81.B645633 / EXPLAINABLE AI FOR CLIMATE SCIENCE AND CLIMATE MODELING			47,418	0
GGBA			47,418	0
81.B650900 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS			0	0
GFBA / LAWRENCE LIVERMORE NATIONAL LABORATORY (B650900)			0	0
81.B653803 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS			0	0
GFBA / LAWRENCE LIVERMORE NATIONAL LABORATORY (B653803)			0	0
81.B655787 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS			77,174	0
GFBA / LAWRENCE LIVERMORE NATIONAL LABORATORY (B655787)			77,174	0
81.B658732 / MUON2 PROPOSAL WITH LIVERMORE			765,816	0
GGBA			765,816	0
81.B661105 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS			83,569	0
GFBA / LAWRENCE LIVERMORE NATIONAL LABORATORY (B661105)			83,569	0
81.B661938 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS			240,777	0
GFBA / LAWRENCE LIVERMORE NATIONAL LABORATORY (B661938)			240,777	0
81.B662758 / HIGH-REPETITION RATE (>HZ) HEDLP PARTICLE AND X-RAY DIAGNOSTICS FOR A NEW PARADIGM OF FES SHORT-PULSE LASER EXPERIMENTS			80,301	0
GGBA			80,301	0
81.B663859 / NATIONAL NUCLEAR SECURITY ADMINISTRATION			89,418	0
GFBA / LAWRENCE LIVERMORE NATIONAL LABORATORY (B663859)			89,418	0
81.B668320 / TERRAFORMING SOIL EERC: ACCELERATING SOIL-BASED CARBON DRAWDOWN THROUGH ADVANCED GENOMICS AND GEOCHEMISTRY			6,192	0
GGBA			6,192	0
81.BOA 1139 /TOA 0000717710 / WORKFORCE DEVELOPMENT PROGRAM (WDP) RADIOCHEMISTRY COMPETENCY DEVELOPMENT			90,675	0
GGBA / SAVANNAH RIVER NUCLEAR SOLUTIONS, LLC (BOA 1139 /TOA 0000717710)			90,675	0
81.C4474 / WASTE TO JET CONSORTIUM: DEVELOPMENT AND OPTIMIZATION OF A CARBON NEGATIVE ALGAL SAF PATHWAY			350,375	0
GGBA			350,375	0
81.CONTRACT NO. 309930 / OUT-OF-DISTRIBUTION RELIABILITY ANALYSIS FOR NEURAL NETWORK-BASED MACHINE LEARNING MODELS			36,974	0
GGBA / BATTELLE ENERGY ALLIANCE, LLC (CONTRACT NO. 309930)			36,974	0
81.CONTRACT NUMBER 656162 / IN VIVO AND IN VITRO TESTING OF TOXIN ACTIVITY ASSAYS.			-22	0
GGBA			-22	0
81.CSM PROP 23-0858 / BATTERY WORKFORCE CHALLENGE PROPOSAL			98,978	0
GLAA / AMERICAN SOCIETY FOR ENGINEERING EDUCATION (CSM PROP 23-0858)			98,978	0
81.CSM PROP# 24-0488 / INVESTIGATION OF OPTOELECTRONIC PROPERTIES IN PERO 02/03/2022			69,400	0
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-224)			69,400	0
81.CW35533 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS			133,079	0
GFBA / LOS ALAMOS NATIONAL LABORATORIES/DOE (CW35533)			133,079	0
81.CW46102 / DEVELOPING MODELS TO IDENTIFY DRIVERS AND DRIVER STATE BASED ON CAN DATA			72,036	0
GGBA			72,036	0
81.CW51177 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS			94,216	0
GFBA			94,216	0
81.CW53561 / QUANTIFYING BOREAL AND TEMPERATE ECOSYSTEM VULNERABILITIES AND THEIR MODEL UNCERTAINTIES.			41,748	0
GGBA / UT-BATTELLE, LLC (CW53561)			41,748	0
81.CW64397 / DRIVER IDENTIFICATION PHASE 2: NONINVASIVE IN-CABIN BIOMETRICS			29,324	0
GGBA			29,324	0
81.DE-AC02-05CH11231 / CENTER FOR IONOMER-BASED WATER ELECTROLYSIS (CIWE) 01/31/2024			185,910	0
GLAA / LAWRENCE BERKELEY NATIONAL LABORATORY LBNL (7733077)			185,910	0
81.DE-AC02-05CH11231 / LABORATORY ROCK PHYSICS MEASUREMENTS FOR ACT4: PERBAS			101,461	0
GLAA / LAWRENCE BERKELEY NATIONAL LABORATORY LBNL (7738137)			101,461	0
81.DE-AC02-05CH11231 / NAWI TASK 3.20: DEMONSTRATION POTABLE REUSE IN CALIFORNIA: COMPARISON OF RO AND NON-RO POTABLE REUSE FOR AEROBIC AND ANAEROBIC EFFLUENTS			157,198	0
GLAA / LAWRENCE BERKELEY NATIONAL LABORATORY LBNL (7752960)			157,198	0
81.DE-AC02-05CH11231 / NAWI TASK 3.22: RECIPROCATING PISTON BATCH REVERSE OSMOSIS: PUSHING THE LIMITS OF EFFICIENCY AND FOULING RESISTANCE			104,003	0
GLAA / LAWRENCE BERKELEY NATIONAL LABORATORY LBNL (7746260)			104,003	0
81.DE-AC02-05CH11231 / NAWI: ENHANCING DATA-DRIVEN SCIENCE FOR WATER TREA 02/08/2024			84,007	0
GLAA / LAWRENCE BERKELEY NATIONAL LABORATORY LBNL (7740260)			84,007	0
81.DE-AC02-07CH11358 / CMI 105: ENHANCED DOMESTIC EXTRACTION OF PLATINUM 11/15/2023			475,641	0
GLAA / AMES LABORATORY (SC-24-593 TASK NO 1.1.5)			475,641	0
81.DE-AC02-07CH11358 / CMI 106: EXTRACTION OF RARE EARTH PHOSPHATE MINERA 11/15/2023			212,742	0
GLAA / AMES LABORATORY (SC-24-593 TASK NO 1.1.6)			212,742	0
81.DE-AC02-07CH11358 / CMI 107: IMPROVING BENEFICIATION EFFICIENCY VIA PR 11/15/2023			331,948	0
GLAA / AMES LABORATORY (SC-24-593 TASK NO 1.1.7)			331,948	0
81.DE-AC02-07CH11358 / CMI 109: DIVERSIFYING LITHIUM SUPPLY FROM BRINES T 11/15/2023			230,237	0
GLAA / AMES LABORATORY (SC-24-593 TASK NO 1.1.9)			230,237	0
81.DE-AC02-07CH11358 / CMI 406: ECOSYSTEM IMPACTS OF CRITICAL MATERIAL RE 11/14/2023			159,515	0
GLAA / AMES LABORATORY (SC-24-593 PROJECT 4.3.6)			159,515	0

PROGRAM CLUSTER				
FEDERAL AGENCY, MAJOR SUBDIVISION				
ALN OR OTHER ID NUMBER / PROGRAM NAME			TOTAL	AMOUNT PASSED
STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)			EXPENDITURES (\$)	THROUGH TO SUBRECIPIENTS (\$)
81.DE-AC02-07CH11358 / CMI 407: ENHANCING CRITICALITY ASSESSMENT – FROM B 11/14/2023			327,410	0
GLAA / AMES LABORATORY (SC-24-593 TASK NO 4.2.7)			327,410	0
81.DE-AC02-07CH11358 / CMI 408: SOCIAL ACCEPTANCE OF CRITICAL BATTERY MIN 11/15/2023			227,686	0
GLAA / AMES LABORATORY (SC-24-593 TASK NO 4.3.8)			227,686	0
81.DE-AC02-07CH11358 / CMI 900 - MANAGEMENT 11/06/2023			231,035	0
GLAA / AMES LABORATORY (SC-24-593 TASK NO 1)			231,035	0
81.DE-AC02-07CH11358 / CMI 905: EDUCATION, WORKFORCE DEVELOPMENT 11/14/2023			208,181	0
GLAA / AMES LABORATORY (SC-24-593)			208,181	0
81.DE-AC02-07CH11358 / CMI TASK 2: 406: ECOSYSTEM IMPACTS OF CRITICAL MATERIAL RECOVERY AND PROCESSING			111	0
GLAA / AMES LABORATORY (SC-24-593 TASK 2)			111	0
81.DE-AC05-76RL01830 / ADDRESSING CHALLENGES IN ENERGY: FLOATING WIND IN 04/09/2024			96,321	0
GLAA / PACIFIC NORTHWEST NATIONAL LABORATORY PNNL (736392)			96,321	0
81.DE-AC05-76RL01830 / CENTER FOR UNDERSTANDING SUBSURFACE SIGNALS AND PERMEABILITY (CUSSP)			213,631	0
GLAA / PACIFIC NORTHWEST NATIONAL LABORATORY PNNL (722234)			213,631	0
81.DE-AC05-76RL01830 / ISOLATION OF HIGH LIPID ALKALIPHILES FOR OUTDOOR C 09/20/2023			338,581	0
GLAA / PACIFIC NORTHWEST NATIONAL LABORATORY PNNL (696285)			338,581	0
81.DE-AC07-05ID14517 / HIGH THROUGHPUT METAL FOIL PUMP TESTING WITH CSM			37,196	0
GLAA / IDAHO NATIONAL LABORATORY INL (314806)			37,196	0
81.DE-AC36-08GO283308 / ACCELERATED QUALIFICATION OF GALLIUM OXIDE SEMICON 03/01/2024			155,285	0
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-276)			155,285	0
81.DE-AC36-08GO28308 / A CENTER FOR POWER ELECTRONICS MATERIALS AND MANUFACTURING EXPLORATION (APEX)			87,621	0
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-288)			87,621	0
81.DE-AC36-08GO28308 / ADDRESSING FAILURES IN MOLTEN NITRATES THERMAL ENERGY STORAGE TANKS THROUGH THE DESIGN AND FABRICATION OPTIMIZATION OF THE TANK FLOOR AND EXPERIMENTAL VALIDATION.			119,864	0
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-296)			119,864	0
81.DE-AC36-08GO28308 / ADVANCED ENERGY SYSTEM (AES) ADVISEMENT OF AES PROGRAM PARTICIPANT DARCI COLLINS			10,340	0
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-286)			10,340	0
81.DE-AC36-08GO28308 / ADVANCED ENERGY SYSTEM (AES) ADVISEMENT OF AES PROGRAM PARTICIPANT DARIN MEEKER			5,170	0
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-285)			5,170	0
81.DE-AC36-08GO28308 / AES COHORT 5: BRODRICK SEVART			65,020	0
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-292)			65,020	0
81.DE-AC36-08GO28308 / AES COHORT 5: MORGAN SHEPHERD			31,591	0
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-294)			31,591	0
81.DE-AC36-08GO28308 / ASSESSING THE IMPLICATIONS OF EPA RECYCLING TARGETS AND BRAND PLEDGES ON SCALE-UP OF POST-CONSUMER PLASTICS RECYCLING INFRASTRUCTURE: A REVERSE SUPPLY CHAIN OPTIMIZATION APPROACH			65,767	0
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-282)			65,767	0
81.DE-AC36-08GO28308 / COMPREHENSIVE ELECTROCHEMICAL ANALYSIS OF LIQUID ALKALINE SYSTEMS WITH FOCUS ON CATALYST-ELECTRODE-SEPARATOR INTERFACE			16,958	0
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-275)			16,958	0
81.DE-AC36-08GO28308 / CONTROLLING PHOTOISOMERIZATION TO SEPARATE CRITICA 12/02/2020			-2,260	0
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-203)			-2,260	0
81.DE-AC36-08GO28308 / DEVELOPMENT OF A RIGOROUS, TRANSFERRABLE COARSE GR 02/16/2024			17,920	0
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-278)			17,920	0
81.DE-AC36-08GO28308 / DEVELOPMENT OF LOW-COST III-V PROCESSING 03/21/2023			547	0
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-255)			547	0
81.DE-AC36-08GO28308 / DEVELOPMENT OF SPECTRALLY SELECTIVE ORGANIC PHOTOV 11/07/2023			74,512	0
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (0-41025-277)			74,512	0
81.DE-AC36-08GO28308 / ELECTRICALLY DETECTED MAGNETIC RESONANCE EFFECTS I 02/14/2024			5,040	0
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-279)			5,040	0
81.DE-AC36-08GO28308 / GAS SENSING WITH METAL HALIDE SEMICONDUCTORS			16,277	0
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-299)			16,277	0
81.DE-AC36-08GO28308 / GEOTHERMAL WELL LIFECYCLE EVALUATION			42,579	0
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-300)			42,579	0
81.DE-AC36-08GO28308 / HIGH SPECIFIC POWER POLYCRYSTALLINE PHOTOVOLTAICS 01/29/2018			-1	0
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-136)			-1	0
81.DE-AC36-08GO28308 / HYDROGEN MATERIAL SUSCEPTIBILITY EVALUATION AT HIG 11/19/2024			98,716	0
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-291)			98,716	0
81.DE-AC36-08GO28308 / ION CONDUCTORS 12/10/2021			-25,591	0
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-221)			-25,591	0
81.DE-AC36-08GO28308 / LOW-COST AND DURABLE MULTI-USE ORGANIC PHOTOVOLTAICS			39,607	0
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-298)			39,607	0
81.DE-AC36-08GO28308 / LOW-COST III-V SOLAR CELLS THROUGH MECHANICAL SPALLING AND SUBSTRATE REUSE			45,651	0
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-284)			45,651	0
81.DE-AC36-08GO28308 / MITCHELL HANSEN: "UNDERSTANDING INTERFACIAL PHENOM 07/31/2024			18,234	0
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (CSM PROP 24-0119)			18,234	0
81.DE-AC36-08GO28308 / MODELING AND ANALYTICAL SUPPORT FOR CROSS-SECTORAL DECARBONIZATION ANALYSIS AND ENERGY SYSTEM PLANNING			185,250	0
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-281)			185,250	0
81.DE-AC36-08GO28308 / MODELING AND ANALYTICAL SUPPORT FOR CROSS-SECTORAL DECARBONIZATION ANALYSIS AND ENERGY SYSTEM PLANNING - MOD 1			40,944	0
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-295)			40,944	0
81.DE-AC36-08GO28308 / NEW FUNCTIONALITY OF HYBRID SYSTEMS CONTROL TO INC 02/20/2024			13,267	0
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-273)			13,267	0
81.DE-AC36-08GO28308 / NEXT GENERATION SILICON PV 12/20/2019			-336	0
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-184)			-336	0
81.DE-AC36-08GO28308 / PRINTED DIELECTRIC FILMS FOR LOW-COST III-V SOLAR 12/19/2023			70,047	0
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-274)			70,047	0
81.DE-AC36-08GO28308 / RUBBER AND SULFUR CHEMISTRY			11,167	0
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-264)			11,167	0
81.DE-AC36-08GO28308 / SUBSTRATE MATURATION: CONTROLLED SPALLING 03/12/2024			39,611	0

PROGRAM CLUSTER		
FEDERAL AGENCY, MAJOR SUBDIVISION		
ALN OR OTHER ID NUMBER / PROGRAM NAME	TOTAL	AMOUNT PASSED
STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	EXPENDITURES (\$)	THROUGH TO SUBRECIPIENTS (\$)
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-280)	39,611	0
81.DE-AC36-08GO28308 / SYNTHESIS AND CHARACTERIZATION FOR CDTE	30,589	0
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-289)	30,589	0
81.DE-AC36-08GO28308 / ULTRAWIDE BAND GAP INBO3 MATERIALS AND DEVICES FOR POWER AND EXTREME ENVIRONMENT ELECTRONICS	59,548	0
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-290)	59,548	0
81.DE-AC52-07NA27344 / ADJOINT WAVEFORM TOMOGRAPHY OF THE MIDDLE EAST.	12,096	0
GLAA / LAWRENCE LIVERMORE NATIONAL LABORATORY LLNL (B666783)	12,096	0
81.DE-AC52-07NA27344 / DEFLAGRATION-TO-DETONATION TRANSITION 04/23/2024	22,255	0
GLAA / LAWRENCE LIVERMORE NATIONAL LABORATORY LLNL (B663630)	22,255	0
81.DE-AC52-07NA27344 / HEROES	6,497	0
GLAA / LAWRENCE LIVERMORE NATIONAL LABORATORY LLNL (B667751)	6,497	0
81.DE-AC52-07NA27344 / NONLINEAR SINGLE-SHOT SPATIAL FREQUENCY MODULATION 03/19/2024	81,029	0
GLAA / LAWRENCE LIVERMORE NATIONAL LABORATORY LLNL (B663192)	81,029	0
81.DE-AR0000954 / GROUND- AND EXCITED-STATE CHARGE TRANSFER AT INTER 08/30/2019	48,555	0
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-168)	48,555	0
81.DE-AR0000954 / MODELING TRANSPORT AND REACTION KINETICS OF REACTO 02/22/2023	7,448	0
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-261)	7,448	0
81.DE-AR0001004 / ALGAE BIOTECHNOLOGY PARTNERSHIP 06/30/2022	111,326	0
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-233)	111,326	0
81.DE-AR0001709 / ELECTROCHEMICAL ANALYSIS AND DIAGNOSTICS OF SURFAC 03/11/2022	-6,309	0
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-226)	-6,309	0
81.DE-AR0001709 / LIGHT TRAPPING, ENCLOSED PLANAR-CAVITY RECEIVER FO 07/08/2022	34,482	0
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-232)	34,482	0
81.DE-AR0001891 / ELECTROCHEMICAL MICROCHIP PAIRED WITH ENERGETIC FUELS FOR MW-HR ELECTRIFIED PROPULSION (EMPOWER)	39,585	0
GLAA / PRECISION COMBUSTION, INC. (PO 5424)	39,585	0
81.DE-AR0001978 / HYDROGEN EMISSIONS MONITORING SYSTEM BASED ON TRACE GAS PARS SENSOR	6,283	0
GGBA	6,283	0
81.DE-EE0008760 / CMI: 1.2.13 MOLTEN FLUORIDES FOR RARE EARTH ELECTR 07/31/2018	-8	0
GLAA / AMES LABORATORY (SC-18-478)	-8	0
81.DE-EE0009389 / MICROSCOPY, SPECTROSCOPY, AND ELECTRODE INVESTIGAT 02/12/2020	-5,517	0
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-188)	-5,517	0
81.DE-EE0010292 / CASTING MODELING AND QUALITY OF METALLIC ALLOYS 08/31/2021	4,556	0
GLAA / LAWRENCE LIVERMORE NATIONAL LABORATORY LLNL (B648375)	4,556	0
81.DE-EE0010292 / GROWTH KINETICS OF SURFACE PLANARIZATION 10/21/2022	40,878	0
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-237)	40,878	0
81.DE-EE0010292 / TOUGHENING OF POROUS PIEZOELECTRICS VIA INSOLUBLE 09/16/2022	-7	0
GLAA / SANDIA NATIONAL LABORATORIES (PO#2414173)	-7	0
81.DE-EE0010312 / DEVELOPMENT OF AN INDIRECTLY IRRADIATED SOLAR THER 12/06/2024	66,592	0
GLAA / HELIOGEN HOLDINGS INC (CSM PROP 22-0617)	66,592	0
81.DE-EE0011059 / AN INTEGRATED PEST MANAGEMENT-INSPIRED APPROACH TO 11/04/2024	9,637	0
GLAA / GINKGO BIOWORKS (SUB-DOE-002)	9,637	0
81.DE-EE0011168 / COUPLED MULTI-SCALE MODELING AND DIAGNOSTICS FOR LITHIUM-SULFUR BATTERY DESIGN	380,326	236,651
GLAA	380,326	236,651
81.DE-FOA-0002783 / DISTRIBUTED FIBER OPTICS ELECTROMAGNETIC SENSING F 10/05/2023	-8,566	0
GLAA / SENTEK INSTRUMENT (CSM PROP 23-0522)	-8,566	0
81.DE-NA0003525 / INDENTATION OF MUSCOVITE MICA UNDER VARYING LOADING RATES AND TEMPERATURE	89,822	0
GLAA / SANDIA NATIONAL LABORATORIES (2600762)	89,822	0
81.DE-NA0003525 / NON-IDEAL AIR BLAST VISUALIZATION 02/09/2024	21,347	0
GLAA / SANDIA NATIONAL LABORATORIES (2531976)	21,347	0
81.DE-NA0003525 / NOVEL ORGANIC SCINTILLATOR COMPOUNDS-1 04/22/2020	0	0
GLAA / SANDIA NATIONAL LABORATORIES (2151619)	0	0
81.DE-NA0003525 / SOLAR-THERMAL MIXED-MEDIA ENHANCEMENT AND DECARBONIZATION OF CLINKER FORMATION (SOLAR MEAD)	106,802	0
GLAA / SANDIA NATIONAL LABORATORIES (2670694)	106,802	0
81.DE-NA0004152 / IMPROVEMENTS TO COBALT BENEFICIATION FROM DOMESTIC 03/23/2021	276	0
GLAA / AMES LABORATORY (SC-21-544)	276	0
81.DE-NA0004152 / MACHINE LEARNING ANALYSIS OF MAGNETIC DRONE SURVEY 11/04/2022	90,303	0
GLAA / LEIDOS (PO 10237260 TASK 11)	90,303	0
81.DE-NA0004152 / NOVEL ORGANIC SCINTILLATOR COMPOUNDS-2 08/23/2022	13,929	0
GLAA / SANDIA NATIONAL LABORATORIES (SF 6432-EI-SAND2020-2693 F/ PO2374356)	13,929	0
81.DE-NE0009385 / ION CHEMISTRY STUDIES IN SUPPORT OF THE IDAHO NATI 03/14/2023	7,764	0
GLAA / IDAHO NATIONAL LABORATORY INL (3894134)	7,764	0
81.DE-NE0009457 / ENHANCING MULTIMODAL TOMOGRAPHY FOR NUCLEAR APPLICATIONS USING MACHINE LEARNING	153,336	0
GLAA	153,336	0
81.HR00112190068 / NITRIDE MATERIALS AND INTERFACES FOR RADIATION-HAR 11/09/2021	51,422	0
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-218)	51,422	0
81.LLNL SUBCONTRACT NO. B666674 / AI CLIMATE EMULATORS FOR SCIENTIFIC DISCOVERY	109,086	0
GGBA	109,086	0
81.MIARIPA032 / J. SHAFER: JOINT APPOINTMENT WITH DOE ARPA-E YR 25-26	147,505	0
GLAA	147,505	0
81.OCG6892B / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	37,052	0
GFBA / NATIONAL RENEWABLE ENERGY LABORATORY/ (OCG6892B)	37,052	0
81.OCG6903B / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS	53,932	0
GFBA / NATIONAL RENEWABLE ENERGY LABORATORY/ (OCG6903B)	53,932	0
81.PO 2152651 / RESEARCH ON PULSED POWER & LASER TRIGGERED HIGH-VOLTAGE SWITCHES	35,004	0
GGBA	35,004	0
81.PO# 2667526 / SUPPLEMENT TO: RESEARCH ON PULSED POWER & LASER TRIGGERED HIGH-VOLTAGE SWITCHES	52,782	0
GGBA	52,782	0

PROGRAM CLUSTER				
FEDERAL AGENCY, MAJOR SUBDIVISION				
ALN OR OTHER ID NUMBER / PROGRAM NAME			TOTAL	AMOUNT PASSED
STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)			EXPENDITURES (\$)	THROUGH TO SUBRECIPIENTS (\$)
81.PRIME CONTRACT IS DE-AC52-07NA27344 / MAHEM: A MODERN APPROACH TO HIGH EXPLOSIVES MANUFA 12/04/2023			355,402	0
GLAA / LAWRENCE LIVERMORE NATIONAL LABORATORY LLNL (B661765)			355,402	0
81.R01EY034477 / THE INVESTIGATION OF SI ANODES FOR LITHIUM ION BAT 06/25/2019			13,629	0
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-165)			13,629	0
81.R01NS102465 / SINGLE SHOT STRUCTURAL IMAGING-BASED MEASUREMENTS 02/10/2023			-1,858	0
GLAA / LAWRENCE LIVERMORE NATIONAL LABORATORY LLNL (B656015)			-1,858	0
81.R21AR081522 / NREL JOINT APPOINTMENT - G. FIERRO 06/30/2021			111,367	0
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (CSM PROP 21-0652)			111,367	0
81.S210758 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS			6,038	0
GFBA			6,038	0
81.SP4701-20-C-0076 / TETRAHEDRAL NITRIDE MULTIFERROICS 10/23/2023			74,545	0
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-265)			74,545	0
81.SR125 / GTI DOE FOA AIO4 INTEGRATED MULTISCALE METHANE MONITORING PLATFORM DESIGN			66,633	0
GGBA / GTI ENERGY (SR125)			66,633	0
81.SUBCONTRACT NO. 549137 / LASER DRIVEN COMPUTED TOMOGRAPHY			119,631	0
GGBA (COVID-19)			119,631	0
81.SUBCONTRACT NO. 667341 / DEEP UNDERGROUND NEUTRINO EXPERIMENT (DUNE).			283,637	0
GGBA			283,637	0
81.UDR0000022 / CIRCULAR ECONOMY OF COMPOSITES ENABLED BY TUFF TECHNOLOGY			70,327	0
GGBA / UNIVERSITY OF DELAWARE (UDR0000022)			70,327	0
81.UGA-0-41026-115 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS			-736	0
GFBA / NATIONAL RENEWABLE ENERGY LABORATORY/ (UGA-0-41026-115)			-736	0
81.UGA-0-41026-125 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS			-3,504	0
GFBA / NATIONAL RENEWABLE ENERGY LABORATORY/ (UGA-0-41026-125)			-3,504	0
81.UGA-0-41026-126 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS			-2,574	0
GFBA / NATIONAL RENEWABLE ENERGY LABORATORY/ (UGA-0-41026-126)			-2,574	0
81.UGA-0-41026-145 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS			-17,906	0
GFBA / NATIONAL RENEWABLE ENERGY LABORATORY/ (UGA-0-41026-145)			-17,906	0
81.UGA-0-41026-149 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS			141,046	0
GFBA / NATIONAL RENEWABLE ENERGY LABORATORY/ (UGA-0-41026-149)			141,046	0
81.UGA-0-41026-150 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS			0	0
GFBA / NATIONAL RENEWABLE ENERGY LABORATORY/ (UGA-0-41026-150)			0	0
81.UGA-0-41026-152 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS			180,568	0
GFBA / NATIONAL RENEWABLE ENERGY LABORATORY/ (UGA-0-41026-152)			180,568	0
81.UGA-0-41026-155 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS			-454	0
GFBA / NATIONAL RENEWABLE ENERGY LABORATORY/ (UGA-0-41026-155)			-454	0
81.UGA-0-41026-158 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS			257,636	0
GFBA / NATIONAL RENEWABLE ENERGY LABORATORY/ (UGA-0-41026-158)			257,636	0
81.UGA-0-41026-159 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS			-58,471	0
GFBA / NATIONAL RENEWABLE ENERGY LABORATORY/ (UGA-0-41026-159)			-58,471	0
81.UGA-0-41026-161 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS			54,279	0
GFBA / NATIONAL RENEWABLE ENERGY LABORATORY/ (UGA-0-41026-161)			54,279	0
81.UGA-0-41026-164 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS			31,870	0
GFBA / NATIONAL RENEWABLE ENERGY LABORATORY/ (UGA-0-41026-164)			31,870	0
81.UGA-0-41026-168 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS			145,032	0
GFBA / NATIONAL RENEWABLE ENERGY LABORATORY/ (UGA-0-41026-168)			145,032	0
81.UGA-0-41026-171 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS			165,986	0
GFBA / NATIONAL RENEWABLE ENERGY LABORATORY/ (UGA-0-41026-171)			165,986	0
81.UGA-0-41026-172 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS			4,047	0
GFBA / NATIONAL RENEWABLE ENERGY LABORATORY/ (UGA-0-41026-172)			4,047	0
81.UGA-0-41026-173 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS			83,299	0
GFBA / NATIONAL RENEWABLE ENERGY LABORATORY/ (UGA-0-41026-173)			83,299	0
81.UGA-0-41026-174 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS			14,553	0
GFBA / NATIONAL RENEWABLE ENERGY LABORATORY/ (UGA-0-41026-174)			14,553	0
81.UGA-0-41026-177 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS			64,762	0
GFBA / NATIONAL RENEWABLE ENERGY LABORATORY/ (UGA-0-41026-177)			64,762	0
81.UGA-0-41026-180 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS			85,363	0
GFBA / NATIONAL RENEWABLE ENERGY LABORATORY/ (UGA-0-41026-180)			85,363	0
81.UGA-0-41026-181 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS			123,677	0
GFBA / NATIONAL RENEWABLE ENERGY LABORATORY/ (UGA-0-41026-181)			123,677	0
81.UGA-0-41026-182 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS			-12,552	0
GFBA / NATIONAL RENEWABLE ENERGY LABORATORY/ (UGA-0-41026-182)			-12,552	0
81.UGA-0-41026-184 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS			97,689	0
GFBA / NATIONAL RENEWABLE ENERGY LABORATORY/ (UGA-0-41026-184)			97,689	0
81.UGA-0-41026-185 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS			132,401	0
GFBA / NATIONAL RENEWABLE ENERGY LABORATORY/ (UGA-0-41026-185)			132,401	0
81.UGA-0-41026-186 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS			423,406	0
GFBA / NATIONAL RENEWABLE ENERGY LABORATORY/ (UGA-0-41026-186)			423,406	0
81.UGA-0-41026-187 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS			113,227	0
GFBA / NATIONAL RENEWABLE ENERGY LABORATORY/ (UGA-0-41026-187)			113,227	0
81.UGA-0-41026-188 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS			94,314	0
GFBA / NATIONAL RENEWABLE ENERGY LABORATORY/ (UGA-0-41026-188)			94,314	0
81.UGA-0-41026-191 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS			101,255	0
GFBA / NATIONAL RENEWABLE ENERGY LABORATORY/ (UGA-0-41026-191)			101,255	0
81.UGA-0-41026-193 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS			182,876	0
GFBA / NATIONAL RENEWABLE ENERGY LABORATORY/ (UGA-0-41026-193)			182,876	0
81.UGA-0-41026-194 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS			89,491	0

PROGRAM CLUSTER				
FEDERAL AGENCY, MAJOR SUBDIVISION				
ALN OR OTHER ID NUMBER / PROGRAM NAME			TOTAL	AMOUNT PASSED
STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)			EXPENDITURES (\$)	THROUGH TO SUBRECIPIENTS (\$)
GFBA / NATIONAL RENEWABLE ENERGY LABORATORY/ (UGA-0-41026-194)			89,491	0
81.UGA-0-41026-196 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS			74,821	0
GFBA / NATIONAL RENEWABLE ENERGY LABORATORY/ (UGA-0-41026-196)			74,821	0
81.UGA-0-41026-198 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS			135,908	0
GFBA / NATIONAL RENEWABLE ENERGY LABORATORY/ (UGA-0-41026-198)			135,908	0
81.UGA-0-41026-200 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS			14,613	0
GFBA / NATIONAL RENEWABLE ENERGY LABORATORY/ (UGA-0-41026-200)			14,613	0
81.UGA-0-41026-201 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS			10,316	0
GFBA / NATIONAL RENEWABLE ENERGY LABORATORY/ (UGA-0-41026-201)			10,316	0
81.UGA-0-41027-50 WORK ORDER 0001 AND 0006 / AMAZON CRADA PROJECT TASK 2 [SUPPORT FOR THE BOTTLE CONSORTIUM]			25,074	0
GGBA			25,074	0
81.UGA-0-41027-51 / MECHANISTIC AND KINETIC STUDIES TO DESIGN BIOMIMETIC COFACTORS FOR CELL-FREE BIOCATALYSIS			31,492	0
GGBA			31,492	0
81.UGA-0-41027-54 / WEATHERIZATION ASSISTANCE PROGRAM (WAP) BIPARTISAN INFRASTRUCTURE LAW (BIL)			1,896	0
GGBA			1,896	0
81.UGA-0-41027-55 / REDESIGN TOMORROW'S CIRCULAR POLYMERS USING BIO-BASED OR WASTE-PLASTICS-DERIVED BUILDING BLOCKS			857,650	0
GGBA			857,650	0
81.UGA-0-410296-96 / DEPARTMENT OF ENERGY RESEARCH AND DEVELOPMENT PROGRAMS			-3	0
GFBA / NATIONAL RENEWABLE ENERGY LABORATORY/ (UGA-0-410296-96)			-3	0
81.W912HQ18C0053 / DEVELOPMENT OF ADVANCED MATERIALS AND CHARACTERIZA 03/10/2023			71,471	0
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-259)			71,471	0
81.W912HQ20C0028 / ALL-SOLID-STATE CELLS 04/20/2022			275,140	0
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-230)			275,140	0
81.W912HQ20C0028 / AUTONOMOUS URBANIZATION FOR MOBILITY AND COMMUNITI 05/18/2021			69,930	0
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-208)			69,930	0
81.W912HQ22C0023 / COMMERCIAL VIABILITY OF CONTROLLED SPALLING 12/01/2022			56,094	0
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-253)			56,094	0
81.W912HQ22C0023 / JOINT APPOINTMENT AGREEMENT WITH NREL CONTINUATION 10/03/2012			51,583	0
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (JOINT APPOINTMENT / JOHNSON)			51,583	0
81.W912HQ23C0071 / METAL-TO-CERAMIC JOINING METHODS TO SUPPORT DEVELO 01/31/2022			4,042	0
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-225)			4,042	0
81.W912HQ23C0071 / THREE-TERMINAL TANDEM III-V DEVICES FOR PHOTOELECT 12/09/2021			62,428	0
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-216)			62,428	0
81.W912HQ23C0073 / HIGH-RESOLUTION LONG-TERM WEATHER DATA FOR ENERGY" 02/07/2022			37,775	0
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-222)			37,775	0
81.W912HQ23C0073 / NREL: JOINT APPOINTMENT 06/30/2017			84,509	0
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (CSM A18-0017)			84,509	0
81.W912HQ24C0001 / CONTROLLING PHOTOISOMERIZATION TO SEPARATE CRITICA 12/02/2020			-7,369	0
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-203)			-7,369	0
81.W912HQ24C0001 / INVESTIGATION OF SEPARATION AND CHARACTERIZATION O 04/29/2022			36,562	0
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-231)			36,562	0
81.W912HQ24C0001 / MASS FLUX AS A TOOL TO ASSESS THE NEED FOR PFAS RE 02/16/2023			-8,435	0
GLAA / CDM SMITH (6350-001-005-CS)			-8,435	0
81.W912HQ24C0001 / SYNTHESIS AND CHARACTERIZATION OF PEROVSKITES FOR 09/07/2021			63,052	0
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-209)			63,052	0
81.W912HQ24C0028 / H2NEW SUPPORT ACTIVITIES (PYLYPENKO) 10/11/2021			100,709	0
GLAA / NATIONAL RENEWABLE ENERGY LABORATORY NREL (UGA-0-41025-217)			100,709	0
84.016 / UNDERGRADUATE INTERNATIONAL STUDIES AND FOREIGN LANGUAGE PROGRAMS			44,601	0
GFBA			44,601	0
84.022 / OVERSEAS PROGRAMS - DOCTORAL DISSERTATION RESEARCH ABROAD			36,463	0
GFBA			36,463	0
84.031 / HIGHER EDUCATION INSTITUTIONAL AID			3,069,199	0
GTAA			547,491	0
GYAA			2,521,708	0
84.116 / FUND FOR THE IMPROVEMENT OF POSTSECONDARY EDUCATION			674,351	287,556
GFEA			229,861	131,573
GGBA			444,490	155,983
84.141 / MIGRANT EDUCATION HIGH SCHOOL EQUIVALENCY PROGRAM			22,161	0
GFBA			22,161	0
84.184 / SCHOOL SAFELY NATIONAL ACTIVITIES			872,788	0
GKAA			872,788	0
84.200 / GRADUATE ASSISTANCE IN AREAS OF NATIONAL NEED			1,383,759	0
GFBA			923,564	0
GFEA			244,591	0
GLAA			215,604	0
84.305 / EDUCATION RESEARCH, DEVELOPMENT AND DISSEMINATION			535,022	188,469
GFBA			82,990	68,865
GFEA			439,518	119,604
GGBA / UNIVERSITY OF OREGON (2253YOC)			9,563	0
GSAA / RAND CORPORATION (R305A200101)			2,951	0
84.7602665 / A NOVEL ELECTROLYTIC CRYSTALLIZER FOR ENERGY EFFICIENT ZERO LIQUID DISCHARGE			72,207	0
GGBA			72,207	0
84.BYPB / DEPARTMENT OF EDUCATION/ED			30,695	0
GFCA / UNITED STATES OLYMPIC AND PARA (EMAIL RECEIVED 11/12/2024)			30,695	0
84.UGA-0-41027-50 WORK ORDER NO. 0003 AND WORK ORDER NO. 0005 / BIODEGRADABLE & RECYCLABLE POLYESTERS AS ALTERNATIVES TO PET FOR FIBER APPLICATIONS FUNDED BY THE NORTH FACE CRADA [SUPPORT FOR THE BOTTLE CONSORTIUM]			69,204	0
GGBA			69,204	0

PROGRAM CLUSTER		
FEDERAL AGENCY, MAJOR SUBDIVISION		
ALN OR OTHER ID NUMBER / PROGRAM NAME	TOTAL	AMOUNT PASSED
STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	EXPENDITURES (\$)	THROUGH TO SUBRECIPIENTS (\$)
89.003 / NATIONAL HISTORICAL PUBLICATIONS AND RECORDS GRANTS	3,816	0
GFBA	3,816	0
93.067 / GLOBAL AIDS	69,966	0
GFEA / INDIANA UNIVERSITY (10192_AMD02)	69,966	0
93.069 / PUBLIC HEALTH EMERGENCY PREPAREDNESS	216,712	0
GFEA / DUKE UNIVERSITY (WBSE: 383000909_AMD01)	216,712	0
93.070 / ENVIRONMENTAL PUBLIC HEALTH AND EMERGENCY RESPONSE	942,293	299,421
GFEA	942,293	299,421
93.073 / BIRTH DEFECTS AND DEVELOPMENTAL DISABILITIES - PREVENTION AND SURVEILLANCE	763,422	0
GFEA	730,894	0
GFEA / FRAGILE X FOUNDATION (21010101-SUB01)	-162	0
GFEA / FRAGILE X FOUNDATION (21010101-SUB01_AMD04)	32,690	0
93.084 / PREVENTION OF DISEASE, DISABILITY, AND DEATH BY INFECTIOUS DISEASES	1,388,665	448,051
GFEA	521,085	367,434
GGBA	867,580	80,617
93.088 / ADVANCING SYSTEM IMPROVEMENTS FOR KEY ISSUES IN WOMEN'S HEALTH	608,022	0
GFEA	608,022	0
93.103 / FOOD AND DRUG ADMINISTRATION RESEARCH	1,110,572	-3,247
BIAA	747,696	0
GFEA / CHILDREN'S HOSPITAL OF PHILADELPHIA (GRT-00004420_PRE)	3,731	0
GFEA / CINCINNATI CHILDREN'S HOSPITAL MEDICAL C (OS00000753_PRE)	7,747	0
GFEA / CRITICAL PATH INSTITUTE (AWD-233151)	-3,247	-3,247
GFEA / CRITICAL PATH INSTITUTE (AWD-233151_AMD02)	-251	0
GFEA / RTI INTERNATIONAL (9-312-0217597-67584L)	34,094	0
GFEA / VIRGINIA COMMONWEALTH UNIVERSITY (FP00017078_SA009_AMD02)	11,305	0
GGBA	231,020	0
GGBA (COVID-19) / UNIVERSITY OF MARYLAND (SUBAGREEMENT NO 22153)	61,167	0
GLAA / UNIVERSITY OF BATH (U01FD007957)	17,310	0
93.110 / MATERNAL AND CHILD HEALTH FEDERAL CONSOLIDATED PROGRAMS	2,536,319	1,147,497
GFEA	2,136,014	1,147,497
GFEA / HHT FOUNDATION INTERNATIONAL, INC. (AWD-232328)	57	0
GFEA / HHT FOUNDATION INTERNATIONAL, INC. (AWD-232328_AMD01)	60,434	0
GFEA / HHT FOUNDATION INTERNATIONAL, INC. (AWD-232328_AMD03)	53,429	0
GFEA / OREGON HEALTH SCIENCES UNIVERSITY (1010559_UCDENVER)	503	0
GFEA / OREGON HEALTH SCIENCES UNIVERSITY (1021741_UCDENVER_AMD02)	36,537	0
GFEA / OREGON HEALTH SCIENCES UNIVERSITY (1021741_UCDENVER_AMD04)	3,788	0
GFEA / OREGON HEALTH SCIENCES UNIVERSITY (1021741_UCDENVER_YR02)	7	0
GFEA / SAINT LOUIS UNIVERSITY,MO (AWD-214178)	-30,109	0
GFEA / SAINT LOUIS UNIVERSITY,MO (AWD-214178_AMD02)	18,321	0
GFEA / SAINT LOUIS UNIVERSITY,MO (AWD-214178_AMD03)	80,393	0
GFEA / TEXAS HEALTH INSTITUTE (H46MC24095_AMD04)	12	0
GFEA / UNIVERSITY OF PITTSBURGH (AWD00008169-2)	176,933	0
93.113 / ENVIRONMENTAL HEALTH	8,549,407	935,699
GFBA	167,040	-1,494
GFBA / UNIVERSITY OF SOUTHERN CALIFORNIA (SCON-00003400)	66,652	0
GFEA	4,421,527	718,434
GFEA / BOSTON UNIVERSITY (4500005198)	19,762	0
GFEA / NATIONAL JEWISH HEALTH (20118005_PRE)	-5,481	0
GFEA / NATIONAL JEWISH HEALTH (20132201_2_PRE)	8,295	0
GFEA / NATIONAL JEWISH HEALTH (20134201_AMD03)	349,465	0
GFEA / NATL JEWISH HOSPITAL (20138301_UCD_AMD01)	19,875	0
GFEA / UNIVERSITY OF ARKANSAS (55320)	2	0
GFEA / UNIVERSITY OF ARKANSAS (55320_AMD01)	12,988	0
GFEA / UNIVERSITY OF ARKANSAS (55320_AMD02)	9,577	0
GFEA / UNIVERSITY OF KENTUCKY (3200004386-22-078_AMD03)	39,696	0
GFEA / UNIVERSITY OF NORTH CAROLINA CHAPEL HILL (5132799_PRE)	121,119	0
GGBA	2,624,180	218,759
GGBA / ACCESS SENSOR TECHNOLOGIES, LLC (2025-158841)	22,840	0
GGBA / ACCESS SENSOR TECHNOLOGIES, LLC (2R44ES02404104)	238,973	0
GGBA / COLUMBIA UNIVERSITY (1(GG017459-01))	61,969	0
GGBA / EMORY UNIVERSITY (A1050903)	28,277	0
GGBA / EMORY UNIVERSITY (A734640)	150,491	0
GGBA / NORTH CAROLINA STATE UNIVERSITY (PAM-P19-003093-SA02)	22,188	0
GGBA / RUTGERS - STATE UNIVERSITY OF NEW JERSEY (3039; PO 25484287)	411	0
GGBA / UNIVERSITY OF KENTUCKY (3200005426-23-271)	125,090	0
GGBA / UNIVERSITY OF OKLAHOMA (RS20210200-02)	44,471	0
93.121 / ORAL DISEASES AND DISORDERS RESEARCH	5,986,181	259,339
GFBA	63,795	28,213
GFEA	5,436,449	231,126
GFEA / BAYLOR COLLEGE OF MEDICINE (AWD-223764_AMD02)	12,589	0
GFEA / CALLENTIS CONSULTING GROUP (AWD-240595_NCE)	75,412	0
GFEA / CHILDREN'S HOSPITAL LOS ANGELES (000012943-D_AMD02)	5	0
GFEA / CHILDREN'S HOSPITAL LOS ANGELES (000012943-D_AMD04)	22,098	0
GFEA / CINCINNATI CHILDREN'S HOSPITAL MEDICAL C (OS00000304-400220_AMD01)	19,872	0
GFEA / CINCINNATI CHILDREN'S HOSPITAL MEDICAL C (OS00000304-400220_AMD02)	82,059	0
GFEA / LOMA LINDA UNIVERSITY (2210444-COLORADO)	20,762	0
GFEA / LOMA LINDA UNIVERSITY (2210444-COLORADO_PRE)	3,378	0

PROGRAM CLUSTER		
FEDERAL AGENCY, MAJOR SUBDIVISION		
ALN OR OTHER ID NUMBER / PROGRAM NAME	TOTAL	AMOUNT PASSED
STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	EXPENDITURES (\$)	THROUGH TO SUBRECIPIENTS (\$)
GFEA / UNIVERSITY OF CALIFORNIA LOS ANGELES (13500000062352_AMD02)	25,204	0
GFEA / UNIVERSITY OF MINNESOTA (SUBA00000570)	5,206	0
GFEA / UNIVERSITY OF UTAH (10044863_AMD05 (CR))	9,175	0
GFEA / UNIVERSITY OF UTAH (10044863_AMD05 (FR))	4,085	0
GGBA	205,628	0
GGBA / BOSTON UNIVERSITY (4500004638)	464	0
93.127 / EMERGENCY MEDICAL SERVICES FOR CHILDREN	269,712	0
GFEA / COLUMBIA UNIVERSITY (2(GG016539-02)_AMD01)	44,212	0
GFEA / COLUMBIA UNIVERSITY (2(GG016539-03))	189,844	0
GFEA / UNIVERSITY OF TEXAS AT AUSTIN (UTA20-000616_AMD05)	30,290	0
GFEA / YALE UNIVERSITY (CON-80005005 (GR123440))	5,366	0
93.12903SUB / IMMUNE MECHANISMS OF PROTECTION AGAINST MYCOBACTERIUM TUBERCULOSIS CENTER (IMPAC-TB) – LEVERAGING THE VALIDATION OF NEW ANTIBODY REAGENTS TO ADVANCE THE GUINEA PIG MODEL OF TUBERCULOSIS	637,854	0
GGBA / SEATTLE CHILDREN'S RESEARCH INSTITUTE (12903SUB)	637,854	0
93.13221SUB / IMMUNE MECHANISMS OF PROTECTION AGAINST MYCOBACTERIUM TUBERCULOSIS CENTER (IMPAC-TB)	88,613	0
GGBA / SEATTLE CHILDREN'S RESEARCH INSTITUTE (13221SUB)	88,613	0
93.13242SUB / IMMUNE MECHANISMS OF PROTECTION AGAINST MYCOBACTERIUM TUERCULOSIS CENTER (IMPAC-TB)	1,197,139	1,197,139
GGBA / SEATTLE CHILDREN'S RESEARCH INSTITUTE (13242SUB)	1,197,139	1,197,139
93.13284SUB / IMMUNE MECHANISMS OF PROTECTION AGAINST MYCOBACTERIUM TUBERCULOSIS CENTER (IMPAC-TB)	26,208	0
GGBA / SEATTLE CHILDREN'S RESEARCH INSTITUTE (13284SUB)	26,208	0
93.13293SUB / IMMUNE MECHANISMS OF PROTECTION AGAINST MYCOBACTERIUM TUBERCULOSIS CENTER (IMPAC-TB)	845,198	0
GGBA / SEATTLE CHILDREN'S RESEARCH INSTITUTE (13293SUB)	845,198	0
93.13474SUB / YEAR 4 - IMMUNE MECHANISMS OF PROTECTION AGAINST MYCOBACTERIUM TUBERCULOSIS CENTER (IMPAC-TB)	63,774	0
GGBA / SEATTLE CHILDREN'S RESEARCH INSTITUTE (13474SUB)	63,774	0
93.13475SUB / M72 1ST YEAR WORK: YR 4 OF IMMUNE MECHANISMS OF PROTECTION AGAINST MYCOBACTERIUM TUBERCULOSIS CENTER (IMPAC-TB)	160,446	0
GGBA / SEATTLE CHILDREN'S RESEARCH INSTITUTE (13475SUB)	160,446	0
93.135 / CENTERS FOR RESEARCH AND DEMONSTRATION FOR HEALTH PROMOTION AND DISEASE PREVENTION	274,434	5,185
GFEA	274,434	5,185
93.136 / INJURY PREVENTION AND CONTROL RESEARCH AND STATE AND COMMUNITY BASED PROGRAMS	2,364,577	53,086
GFBA	1,609,966	38,159
GFEA	583,589	14,927
GFEA / DENVER HEALTH AND HOSPITAL AUTHORITY (A21-0122-S001)	17,714	0
GFEA / DENVER HEALTH AND HOSPITAL AUTHORITY (A21-0122-S001-A01)	40,300	0
GFEA / NATIONWIDE CHILDRENS HOSPITAL (710089-0824-00_AMD01)	36,448	0
GFEA / NATIONWIDE CHILDRENS HOSPITAL (710089-0825-SA1_AMD02)	54,748	0
GFEA / SEATTLE CHILDRENS RESEARCH INSTITUTE (SUB00002333)	15,119	0
GFEA / UNIVERSITY OF IOWA (S04451-01)	6,693	0
93.143 / NIEHS SUPERFUND HAZARDOUS SUBSTANCES_BASIC RESEARCH AND EDUCATION	48,911	0
GFEA / HARVARD SCHOOL OF PUBLIC HEALTH (113146-5111899_AMD08)	48,911	0
93.153 / COORDINATED SERVICES AND ACCESS TO RESEARCH FOR WOMEN, INFANTS, CHILDREN, AND YOUTH	901,660	0
GFEA	901,660	0
93.161 / HEALTH PROGRAM FOR TOXIC SUBSTANCES AND DISEASE REGISTRY	5,319	0
GFEA / DENVER HEALTH AND HOSPITAL AUTHORITY (A19-0105-S005_AMD02)	1,771	0
GFEA / DENVER HEALTH AND HOSPITAL AUTHORITY (A19-0105-S009)	3,548	0
93.17195488 / IMPACT OF TURBULENCE ON BLOOD IN MECHANICAL CIRCULATORY SUPPORT	44,079	0
GGBA	44,079	0
93.172 / HUMAN GENOME RESEARCH	5,010,083	883,278
GFBA	664,204	88,886
GFEA	3,374,410	794,392
GFEA / UNIVERSITY OF CALIFORNIA LOS ANGELES (1460 G ZA004_AMD02)	55	0
GFEA / UNIVERSITY OF CALIFORNIA LOS ANGELES (1460 G ZA004_PRE)	305,288	0
GFEA / UNIVERSITY OF NORTH CAROLINA CHAPEL HILL (RM1HG010860_PRE)	-3,620	0
GFEA / VANDERBILT UNIVERSITY MEDICAL CENTER (VUMC137005)	259,581	0
GFEA / YALE UNIVERSITY (CON-80004607(GR12085)	34,438	0
GTAA	375,727	0
93.173 / RESEARCH RELATED TO DEAFNESS AND COMMUNICATION DISORDERS	9,064,943	1,600,985
GFBA	138,500	41,024
GFBA / REHABILITATION INSTITUTE OF CHICAGO (7978)	43,685	0
GFEA	8,275,905	1,559,961
GFEA / CINCINNATI CHILDREN'S HOSPITAL MEDICAL C (OS00000568_AMD06)	168,443	0
GFEA / NEW YORK UNIVERSITY (25-A0-00-1014109_PRE)	84,883	0
GFEA / UNIVERSITY OF FLORIDA (SUB00003797_AMD01)	200,896	0
GFEA / UNIVERSITY OF KENTUCKY (3200002435-20-274_AMD06)	45,897	0
GFEA / UNIVERSITY OF SOUTHERN CALIFORNIA (119766754_AMD06)	26,209	0
GFEA / UNIVERSITY OF VIRGINIA (GR013393.SUB00000515)	41,680	0
GFEA / UNIVERSITY OF WYOMING (23-1542-A0001-SUB01_AMD01)	5,499	0
GFEA / VANDERBILT UNIVERSITY MEDICAL CENTER (VUMC110008_AMD02)	1,541	0
GGBA	31,805	0
93.186 / NATIONAL RESEARCH SERVICE AWARD IN PRIMARY CARE MEDICINE	562,471	0
GFEA	562,471	0
93.1AY2AX000014 / DEPARTMENT OF HEALTH AND HUMAN SERVICES RESEARCH AND DEVELOPMENT PROGRAMS	6,279,216	3,080,379
GFBA	6,279,216	3,080,379
93.21-08-0207 / DEPARTMENT OF HEALTH AND HUMAN SERVICES RESEARCH AND DEVELOPMENT PROGRAMS	-5,137	0
GFBA / VESICLE THERAPEUTICS (21-08-0207)	-5,137	0
93.213 / RESEARCH AND TRAINING IN COMPLEMENTARY AND INTEGRATIVE HEALTH	2,560,384	581,320
GFBA	284,656	116,584
GFBA / DARTMOUTH COLLEGE (R1693)	15,705	0

PROGRAM CLUSTER		
FEDERAL AGENCY, MAJOR SUBDIVISION		
ALN OR OTHER ID NUMBER / PROGRAM NAME	TOTAL	AMOUNT PASSED
STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	EXPENDITURES (\$)	THROUGH TO SUBRECIPIENTS (\$)
GFEA	417,785	24,409
GFEA / CASE WESTERN RESERVE UNIVERSITY (RES602621_AMD02)	83,252	0
GFEA / CASE WESTERN RESERVE UNIVERSITY (RES604304_AMD04)	63,604	0
GFEA / CINCINNATI CHILDREN'S HOSPITAL MEDICAL C (OS00000382_AMD06)	138,296	0
GFEA / DUKE UNIVERSITY (A033747/A035406_AMD02)	4,314	0
GFEA / KAISER PERMANENTE (UH3HL168504-02_PRE)	261,773	0
GFEA / SEATTLE CHILDRENS RESEARCH INSTITUTE (135135UB_PRE)	358,292	0
GFEA / UNIVERSITY OF MINNESOTA (A011587702_AMD01)	107,298	0
GGBA	717,935	440,327
GGBA / UNIVERSITY OF MINNESOTA (A011194101)	15,536	0
GLAA / UNIVERSITY OF PENNSYLVANIA (501272/PO5451319)	91,938	0
93.226 / RESEARCH ON HEALTHCARE COSTS, QUALITY AND OUTCOMES	5,305,255	674,781
GFEA	4,804,404	674,781
GFEA / CHILDREN'S NATIONAL MEDICAL CENTER (30008771-01)	4,863	0
GFEA / CHILDREN'S HOSPITAL OF PHILADELPHIA (GRT-00003929_AMD01)	22,147	0
GFEA / EMORY UNIVERSITY, ATLANTA (A723211_AMD05)	3	0
GFEA / GEORGE WASHINGTON UNIVERSITY (S-GRD2223-SC24_AMD03)	30,233	0
GFEA / NATIONWIDE CHILDRENS HOSPITAL (710086-0624-00_AMD01)	0	0
GFEA / NATIONWIDE CHILDRENS HOSPITAL (710086-0624-00_AMD02)	26,755	0
GFEA / OREGON HEALTH SCIENCES UNIVERSITY (1021183_UCDAMD_AMD02)	22,175	0
GFEA / STANFORD UNIVERSITY (63368287-264673_AMD01)	5,018	0
GFEA / THOMAS JEFFERSON UNIVERSITY (080-34000-555801)	9,292	0
GFEA / UNIVERSITY OF CALIFORNIA AT SAN FRANCISC (144095C_AMD02)	123,144	0
GFEA / UNIVERSITY OF NORTH CAROLINA CHAPEL HILL (5133203)	15,883	0
GFEA / UNIVERSITY OF UTAH (10064615-02-UCD_PRE)	119,985	0
GFEA / UNIVERSITY OF WISCONSIN SYSTEM (0000002289_AMD02)	35,646	0
GFEA / WASHINGTON UNIV IN ST LOUIS MISSOURI (WU-24-0356-MOD-1_AMD01)	5,244	0
GFEA / WASHINGTON UNIV IN ST LOUIS MISSOURI (WU-25-0106-MOD-1_AMD01)	44,026	0
GGBA / GEORGE WASHINGTON UNIVERSITY (22-M40)	36,437	0
93.228658 / DEPARTMENT OF HEALTH AND HUMAN SERVICES RESEARCH AND DEVELOPMENT PROGRAMS	-9,355	0
GFBA / MASSACHUSETTS GENERAL HOSPITAL (228658)	-9,355	0
93.233 / NATIONAL CENTER ON SLEEP DISORDERS RESEARCH	4,020,698	847,647
GFBA	2,758,366	545,953
GFBA / YALE UNIVERSITY (CON-80004776(GR121629))	28,121	0
GFEA	1,234,211	301,694
93.242 / MENTAL HEALTH RESEARCH GRANTS	18,602,462	3,372,654
GFBA	7,258,173	1,166,379
GFBA / FIELDLINE, INC. (AWD-20-08-0175)	34,744	0
GFBA / HENRY FORD HEALTH SYSTEM (B11266UC)	29,420	0
GFBA / STANFORD UNIVERSITY (61575814-125036)	-220	0
GFBA / UNIVERSITY OF TEXAS AT AUSTIN (UT AUS-SUB00000056)	149,382	0
GFCA / TARLETON STATE UNIVERSITY (M2501937-435795-00002)	6,443	0
GFEA	8,921,993	2,017,275
GFEA / ARIZONA STATE UNIVERSITY (ASUB00000916_AMD01)	116,746	0
GFEA / BETH ISRAEL DEACONESS MEDICAL CENTER (01063579_AMD03)	24,817	0
GFEA / CHILDRENS RESEARCH INSTITUTE (30006256-01_AMD04)	68,235	0
GFEA / COLORADO SEMINARY (SC37764-PO161689+AMD01)	-333	0
GFEA / INTELLIGENT IMAGING INNOVATIONS, INC. (AWD-243299)	36,841	0
GFEA / JOHNS HOPKINS UNIVERSITY (2006567253)	68,537	0
GFEA / JOHNS HOPKINS UNIVERSITY (2006567253_AMD01)	9,847	0
GFEA / MICHIGAN STATE UNIVERSITY (RC112834A_AMD01)	57,327	0
GFEA / RESEARCH FOUNDATION FOR MENTAL HYGIENE, (1846000555A7_AMD04)	37,974	0
GFEA / SAN DIEGO STATE UNIVERSITY RESEARCH FOUN (D11697-03 SA1177 A0 5B791)	295,668	0
GFEA / UNIVERSITY OF MASSACHUSETTS (SUB00000660)	3,348	0
GFEA / UNIVERSITY OF MICHIGAN (SUBK00019747)	20,877	0
GFEA / UNIVERSITY OF PENNSYLVANIA (586088_AMD01)	55,440	0
GFEA / UNIVERSITY OF VIRGINIA (GR100556.SUB00000199_STOP)	20,990	0
GGBA	1,181,170	122,086
GGBA / HARVARD MEDICAL SCHOOL (236500)	6,005	0
GGBA / HARVARD MEDICAL SCHOOL (236501)	2,992	0
GGBA / HARVARD MEDICAL SCHOOL (240694)	-866	0
GGBA / MASSACHUSETTS GENERAL HOSPITAL (243950)	156,046	66,914
GGBA / UNIVERSITY OF CALIFORNIA, SAN DIEGO (706163)	13,473	0
GGBA / UNIVERSITY OF CALIFORNIA, SAN DIEGO (KR 705182)	0	0
GGBA / UNIVERSITY OF CALIFORNIA, SAN DIEGO (SUBAWARD/ PO# 706173, PTE# 5R01MH132112-03)	24,361	0
GGBA / YALE UNIVERSITY (CON-80003288 (GR114627))	3,032	0
93.243 / SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES PROJECTS OF REGIONAL AND NATIONAL SIGNIFICANCE	1,026,655	44,953
GFBA	419,211	7,284
GFBA / CITY AND COUNTY OF DENVER (ENVHL-202160821-00)	176,668	0
GFEA	389,634	37,669
GFEA / UNIVERSITY OF DENVER (SC38335-01-02_AMD02)	14,955	0
GFEA / UNIVERSITY OF UTAH (10060285-01-UCD_AMD01)	6,837	0
GFEA / UNIVERSITY OF UTAH (10060285-01-UCD_AMD02)	19,350	0
93.247 / ADVANCED NURSING EDUCATION WORKFORCE GRANT PROGRAM	14,370	0
GFEA / UNIVERSITY OF ARIZONA (772527_PRE)	14,370	0
93.24-87000-01 / A RICKETTSIA AMBLYOMMATIS VACCINE TO PREVENT TRANSMISSION OF RICKETTSIA RICKETTSII BY BROWN DOG TICKS	80,022	0
GGBA / UNIVERSITY OF TEXAS MEDICAL BRANCH AT GALVESTON (24-87000-01)	80,022	0

PROGRAM CLUSTER		
FEDERAL AGENCY, MAJOR SUBDIVISION		
ALN OR OTHER ID NUMBER / PROGRAM NAME	TOTAL	AMOUNT PASSED
STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	EXPENDITURES (\$)	THROUGH TO SUBRECIPIENTS (\$)
93.250 / GERIATRIC ACADEMIC CAREER AWARDS DEPARTMENT OF HEALTH AND HUMAN SERVICES	96,000	0
GFEA	96,000	0
93.262 / OCCUPATIONAL SAFETY AND HEALTH PROGRAM	4,262,626	928,413
GFEA	1,243,202	34,597
GFEA / BARROW NEUROLOGICAL INSTITUTE (24-500-277-10-09_AMD01)	60,461	0
GFEA / BARROW NEUROLOGICAL INSTITUTE (24-500-277-10-09_TO1_AMD1)	655	0
GFEA / CENTER FOR CONSTRUCTION RESEARCH AND TRA (23-6-PS)	7,381	0
GFEA / CENTER FOR CONSTRUCTION RESEARCH AND TRA (3003-0111)	134,469	24,073
GFEA / UNIVERSITY OF FLORIDA (SUB00004096)	7,591	0
GFEA / UNIVERSITY OF FLORIDA (SUB00004790)	18,439	0
GGBA	2,223,763	869,743
GLAA	402,590	0
GLAA / NEW MEXICO INSTITUTE OF MINING AND TECHNOLOGY (CSMPROP250090)	114,007	0
GLAA / UNIVERSITY OF ALABAMA (A24-0588-S001)	50,068	0
93.273 / ALCOHOL RESEARCH PROGRAMS	5,147,541	147,413
GFBA	2,216	0
GFCA	229,215	24,214
GFEA	4,471,702	123,199
GFEA / COLORADO RESEARCH PARTNERS LLC (2022-01)	4,396	0
GFEA / COLORADO RESEARCH PARTNERS LLC (2023-01_PRE)	139,307	0
GFEA / COLORADO RESEARCH PARTNERS LLC (2023-2_AMD03)	104,637	0
GFEA / WASHINGTON STATE UNIVERSITY (130996 SPC004070F_AMD01)	24,461	0
GGBA	123,349	0
GGBA / BROWN UNIVERSITY (2025)	32,858	0
GGBA / UNIVERSITY OF CALIFORNIA, IRVINE (2024-2267)	15,400	0
93.279 / DRUG USE AND ADDICTION RESEARCH PROGRAMS	22,511,336	4,106,978
GFBA	6,045,939	890,257
GFBA / MICHIGAN STATE UNIVERSITY (RC115977UC)	36,777	0
GFBA / UNIVERSITY OF CALIFORNIA AT SAN DIEGO (703974)	23,679	0
GFBA / UNIVERSITY OF CALIFORNIA AT SAN DIEGO (707194)	133,450	0
GFBA / UNIVERSITY OF MINNESOTA (P006761501)	-61	0
GFBA / UNIVERSITY OF MINNESOTA (P007318201)	165,793	0
GFEA	13,591,356	2,998,372
GFEA / AMERICAN ACADEMY CHILD ADOLESCENT PSYCHI (AWD-211659_AMD04)	42,124	0
GFEA / AMERICAN ACADEMY CHILD ADOLESCENT PSYCHI (AWD-211659_AMD05)	934	0
GFEA / AMERICAN ACADEMY CHILD ADOLESCENT PSYCHI (K12DA000357)	17,752	0
GFEA / AMERICAN ACADEMY CHILD ADOLESCENT PSYCHI (K12DA000357_AMD02)	-8,359	0
GFEA / AMERICAN ACADEMY CHILD ADOLESCENT PSYCHI (K12DA000357_AMD03)	-11,660	0
GFEA / AMERICAN ACADEMY CHILD ADOLESCENT PSYCHI (K12DA000357_AMD04)	179,697	0
GFEA / BOSTON MEDICAL CENTER (4655-CUANSCHUTZ-04NCE2A3)	123,505	0
GFEA / JOHNS HOPKINS UNIVERSITY (2006147578_AMD02)	25,681	0
GFEA / JOHNS HOPKINS UNIVERSITY (2006280505_AMD01)	94,208	0
GFEA / MASSACHUSETTS GENERAL HOSPITAL (241934_PRE)	29,618	0
GFEA / MEDICAL UNIVERSITY OF SOUTH CAROLINA (A22-0064-S001_AMD04)	506,744	0
GFEA / NATIONAL JEWISH HEALTH (20138501_UCD)	2	0
GFEA / NATIONAL JEWISH HEALTH (20138502_UCD MOORE_AMD01)	34,921	0
GFEA / UNIVERSITY OF MASSACHUSETTS CHAN (SUB00000511_AMD01)	6,848	0
GFEA / UNIVERSITY OF MIAMI (OS00000237_AMD05)	10,686	0
GFEA / UNIVERSITY OF MIAMI (OS00001343_AMD02)	74,107	0
GFEA / UNIVERSITY OF MIAMI (OS00001557_PRE)	40,942	0
GFEA / UNIVERSITY OF WASHINGTON (UWSC13842_AMD02)	0	0
GFEA / UNIVERSITY OF WASHINGTON (UWSC13842_AMD03)	10,158	0
GFEA / WAKE FOREST UNIVERSITY SCHOOL OF MEDICIN (1960-30151-110000020)	47,934	0
GFEA / YALE UNIVERSITY (CON-80004899(GR122996))	220,032	186,121
GGBA	975,526	32,228
GGBA / MASSACHUSETTS GENERAL HOSPITAL (241517)	4,489	0
GGBA / MASSACHUSETTS GENERAL HOSPITAL (244149)	4,453	0
GGBA / PURDUE UNIVERSITY (11001639-014)	29,883	0
GGBA / UNIVERSITY OF CALIFORNIA, SAN FRANCISCO (149065C)	36,013	0
GGBA / UNIVERSITY OF TENNESSEE (A20-0184-S001)	18,165	0
93.283 / CENTERS FOR DISEASE CONTROL AND PREVENTION INVESTIGATIONS AND TECHNICAL ASSISTANCE	707,246	0
GFEA	2,584	0
GFEA / HARVARD PILGRIM HEALTH CARE, INC. (PH1009)	110,579	0
GFEA / WESTAT, INC (6989-00-SA007_AMD01)	61,135	0
GFEA / WESTAT, INC (6989-00-SA007_MOD02)	532,948	0
93.286 / DISCOVERY AND APPLIED RESEARCH FOR TECHNOLOGICAL INNOVATIONS TO IMPROVE HUMAN HEALTH	4,352,909	1,118,560
GFBA	1,066,941	101,050
GFBA / JOHNS HOPKINS UNIVERSITY (2004804154)	-403	0
GFBA / NORTHWESTERN UNIVERSITY (60062831_UCB)	0	0
GFBA / UNIVERSITY OF HOUSTON-DIVISION OF RESEAR (R-19-0013)	-8,404	0
GFBA / UNIVERSITY OF ILLINOIS (101726-19107)	-115	0
GFBA / URSA ANALYTICS (AWD-23-08-0190)	94,681	0
GFCA	47,738	0
GFEA	502,189	31,053
GFEA / DUKE UNIVERSITY (303004388)	10,637	0
GFEA / UNIVERSITY OF PITTSBURGH (AWD00003848 (136584-1))	0	0
GFEA / WESTAT, INC (6922-03-COVID-S018_MOD07)	153,875	102,391

PROGRAM CLUSTER		
FEDERAL AGENCY, MAJOR SUBDIVISION		
ALN OR OTHER ID NUMBER / PROGRAM NAME	TOTAL	AMOUNT PASSED
STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	EXPENDITURES (\$)	THROUGH TO SUBRECIPIENTS (\$)
GFEA / WESTAT, INC (6922-03-COVID-5018_MOD09)	77,378	10,894
GFEA / WESTAT, INC (6922-03-COVID-5018_MOD11)	206,694	0
GFEA / WESTAT, INC (WESTAT COVID19 CEALFC)	670,624	99,900
GGBA	825,516	604,647
GGBA (COVID-19)	79,722	69,021
GGBA / UNIVERSITY AT BUFFALO-THE STATE UNIVERSITY OF NEW YORK (R1348367)	183,659	0
GGBA / WASHINGTON UNIVERSITY IN ST. LOUIS (WU-24-0081-MOD-2)	35,088	0
GLAA	407,089	99,604
93.297 / TEENAGE PREGNANCY PREVENTION PROGRAM	74,816	0
GFBA / UNIVERSITY OF TEXAS AT AUSTIN (UTAU-SUB00001158)	74,816	0
93.307 / MINORITY HEALTH AND HEALTH DISPARITIES RESEARCH	4,047,879	1,828,551
GFBA / CHILDREN'S HOSPITAL LOS ANGELES (000014408-A)	0	0
GFBA / COLUMBIA UNIVERSITY (3(GG019107-01))	-11,948	0
GFEA	3,432,982	1,828,551
GFEA / ACCESS SENSOR TECHNOLOGIES (2R44MD014915_PRE)	17,959	0
GFEA / HARVARD SCHOOL OF PUBLIC HEALTH (115442-5122513_AMD02)	47,852	0
GFEA / JOHNS HOPKINS UNIVERSITY (2005790768_AMD02)	10,000	0
GFEA / KAIROS RESEARCH (KR20221351P1_MOD01)	15,547	0
GFEA / UNIVERSITY OF CALIFORNIA AT IRVINE (2022-1798_PRE)	278,875	0
GFEA / WAKE FOREST UNIVERSITY SCHOOL OF MEDICIN (2925-30178-11000003867)	1,922	0
GFEA / WASHINGTON STATE UNIVERSITY (127687-SPC003379_AMD-K)	7,103	0
GGBA	1,926	0
GGBA / ACCESS SENSOR TECHNOLOGIES, LLC (2R44MD014915)	245,661	0
93.310 / TRANS-NIH RESEARCH SUPPORT	13,176,474	2,275,081
GFBA	4,593,012	196,315
GFBA / RHODE ISLAND HOSPITAL (7137538)	-1,760	0
GFBA / UNIVERSITY OF CALIFORNIA AT DAVIS (A25-0503-S001)	58,932	0
GFEA	7,752,345	2,043,846
GFEA / CEDARS-SINAI MEDICAL CENTER (0002257448_AMD01)	61,802	0
GFEA / CHILDREN'S HOSPITAL OF PHILADELPHIA (GRT-00002465-0824_AMD02)	70	0
GFEA / HEALTHY AMERICAS FOUNDATION (AWD-251518)	10,000	0
GFEA / JOHNS HOPKINS UNIVERSITY (2005001742_PRE)	0	0
GFEA / JOHNS HOPKINS UNIVERSITY (2006268140)	-1	0
GFEA / MASSACHUSETTS GENERAL HOSPITAL (AWD-232353)	515	0
GFEA / RUTGERS UNIVERSITY (SUB00002762_AMD03)	46,892	34,920
GFEA / UNIVERSITY OF ALABAMA AT BIRMINHAM (000540956-SC002)	267,068	0
GFEA / UNIVERSITY OF ALABAMA AT BIRMINHAM (000540956-SC002_A01)	125,968	0
GFEA / UNIVERSITY OF ARIZONA (747034)	15,752	0
GFEA / UNIVERSITY OF HOUSTON-DIVISION OF RESEAR (R-25-0031)	11,887	0
GFEA / UNIVERSITY OF TEXAS AT EL PASO (226141439G_AMD02)	44,932	0
GFEA / UNIVERSITY OF TEXAS AT EL PASO (226141439G_PRE)	1,654	0
GFEA / WASHINGTON STATE UNIVERSITY (127687 SPC001988_3(G))	3,891	0
GSAA / UNIVERSITY OF ALASKA FAIRBANKS (RL5GM118990)	28,654	0
GSAA / UNIVERSITY OF HOUSTON (R-25-0043)	154,861	0
93.313 / NIH OFFICE OF RESEARCH ON WOMEN'S HEALTH	251,565	184,391
GGBA / HARVARD MEDICAL SCHOOL (236498)	251,565	184,391
93.314 / EARLY HEARING DETECTION AND INTERVENTION INFORMATION SYSTEM (EHD-IS) SURVEILLANCE PROGRAM	25,944	25,944
GFBA	25,944	25,944
93.31804-01 / DEPARTMENT OF HEALTH AND HUMAN SERVICES RESEARCH AND DEVELOPMENT PROGRAMS	29,941	0
GFBA / ROCHESTER INSTITUTE OF TECHNOLOGY (31804-01)	29,941	0
93.323 / EPIDEMIOLOGY AND LABORATORY CAPACITY FOR INFECTIOUS DISEASES (ELC)	19,510	0
GFEA / FAMILY HEALTH CENTERS OF SAN DIEGO (75D301-21-C-11341)	19,510	0
93.343 / PUBLIC HEALTH SERVICE EVALUATION FUNDS	43,556	0
GFBA / OREGON HEALTH SCIENCES UNIVERSITY (1019026_UCBOULDER)	-4,430	0
GFEA / COLUMBIA UNIVERSITY (2(GG019715-01))	47,986	0
93.350 / NATIONAL CENTER FOR ADVANCING TRANSLATIONAL SCIENCES	12,521,541	3,045,749
GFBA / JOHNS HOPKINS UNIVERSITY (2005038541)	-23,175	0
GFBA / STANFORD UNIVERSITY (62029983-135580)	0	0
GFEA	12,263,476	3,045,749
GFEA / CINCINNATI CHILDREN'S HOSPITAL MEDICAL C (OS00000504AM1/400552)	21,579	0
GFEA / DYSTONIA MEDICAL RESEARCH FOUNDATION (AWD-164595_PRE)	61	0
GFEA / SEATTLE CHILDRENS RESEARCH INSTITUTE (11878SUB)	1,569	0
GFEA / SEATTLE CHILDRENS RESEARCH INSTITUTE (12868SUB_MOD03)	23,085	0
GFEA / SEATTLE CHILDRENS RESEARCH INSTITUTE (12886SUB_YR06)	10,217	0
GFEA / UNIVERSITY OF NORTH CAROLINA CHAPEL HILL (5127922_AMD02)	17	0
GGBA / CLINICAL & TRANSLATIONAL SCIENCE AWARD (COHA) -ONE HEALTH AL (3180)	7,185	0
GGBA / CLINICAL & TRANSLATIONAL SCIENCE AWARD (COHA) -ONE HEALTH AL (3182)	4,821	0
GGBA / CLINICAL & TRANSLATIONAL SCIENCE AWARD (COHA) -ONE HEALTH AL (3900)	81,383	0
GGBA / CLINICAL & TRANSLATIONAL SCIENCE AWARD (COHA) -ONE HEALTH AL (3901)	62,189	0
GGBA / THE OHIO STATE UNIVERSITY (SPC-1000012381 GR133332)	69,134	0
93.351 / RESEARCH INFRASTRUCTURE PROGRAMS	5,624,280	301,582
GFBA	1,024,301	0
GFEA	3,689,413	301,582
GGBA	910,566	0
93.352 / CONSTRUCTION SUPPORT	1,958,149	0
GGBA	1,958,149	0
93.353 / 21ST CENTURY CURES ACT - BEAU BIDEN CANCER MOONSHOT	1,122,645	370,722

PROGRAM CLUSTER		
FEDERAL AGENCY, MAJOR SUBDIVISION		
ALN OR OTHER ID NUMBER / PROGRAM NAME	TOTAL	AMOUNT PASSED
STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	EXPENDITURES (\$)	THROUGH TO SUBRECIPIENTS (\$)
GFEA	726,119	370,722
GFEA / YALE UNIVERSITY (CON-80004010 (GR118292))	88,249	0
GFEA / YALE UNIVERSITY (CON-80004688 (GR122119))	308,277	0
93.361 / NURSING RESEARCH	2,718,271	595,804
GFBA	341,293	27,936
GFEA	1,927,822	567,868
GFEA / BRIGHAM AND WOMENS HOSPITAL (127712_AMD02)	29,835	0
GFEA / CASE WESTERN RESERVE UNIVERSITY (RESS16446_AMD03)	4,300	0
GFEA / COLUMBIA UNIVERSITY (4(GG011322-01)_TERMINATED)	88,346	0
GFEA / EMORY UNIVERSITY, ATLANTA (A970418_PRE)	11,519	0
GFEA / INDIANA UNIVERSITY (10183_AMD01)	26,362	0
GFEA / MAYO CLINIC ROCHESTER (UCD-298304-01_AMD04)	8,170	0
GFEA / MAYO CLINIC ROCHESTER (UCD-298304-02_AMD03)	8,763	0
GFEA / MEDICAL UNIVERSITY OF SOUTH CAROLINA (A23-0340-S002_AMD03)	35,968	0
GFEA / NORTHWESTERN UNIVERSITY (60069928 UCD)	36,495	0
GFEA / SOUTHCENTRAL FOUNDATION (2024-575_PRE)	21,881	0
GFEA / UNIVERSITY OF PENNSYLVANIA (581600_AMD05)	22,163	0
GFEA / UNIVERSITY OF PITTSBURGH (AWD00004758-136886-4_PRE)	64,430	0
GFEA / UNIVERSITY OF ROCHESTER (SUB00000254_URFAOGR532081)	42,370	0
GFEA / WAKE FOREST UNIVERSITY SCHOOL OF MEDICIN (2276-45116-10000550114)	39,065	0
GFEA / WASHINGTON UNIV IN ST LOUIS MISSOURI (WU-20-297-MOD05)	9,489	0
93.368 / 21ST CENTURY CURES ACT - PRECISION MEDICINE INITIATIVE	941,690	935,541
GFBA	941,690	935,541
93.384 / ADVANCED RESEARCH PROJECTS AGENCY FOR HEALTH (ARPA-H)	7,616,392	4,474,249
GFBA / WASHINGTON UNIV IN ST LOUIS MISSOURI (WU-24-0478)	636,355	0
GFEA	6,306,457	4,474,249
GFEA / MASSACHUSETTS INSTITUTE OF TECHNOLOGY (S6333)	380,268	0
GFEA / MASSACHUSETTS INSTITUTE OF TECHNOLOGY (S6333_AMD01)	293,312	0
93.387 / NATIONAL AND STATE TOBACCO CONTROL PROGRAM	251,416	0
GFEA	100,536	0
GFEA / MISSOURI DEPARTMENT OF HEALTH (DH230051621_AMD01)	130,275	0
GFEA / MISSOURI DEPARTMENT OF HEALTH (DH230051621_AMD02)	20,605	0
93.393 / CANCER CAUSE AND PREVENTION RESEARCH	14,208,939	2,115,510
GFBA	1,016,989	3,645
GFBA / UNIVERSITY OF PITTSBURGH (AWD00003755 (135767-1))	750	0
GFEA	12,033,822	2,062,557
GFEA / BOSTON UNIVERSITY (4500002990_AMD02)	-1,000	0
GFEA / CASE WESTERN RESERVE UNIVERSITY (RES604260)	21,723	0
GFEA / COLUMBIA UNIVERSITY (1-GG013871-01_AMD03)	2,977	0
GFEA / COLUMBIA UNIVERSITY (2-GG016866-01_AMD04)	104,642	49,308
GFEA / FRED HUTCHINSON CANCER CENTER (0001154312_YR03)	-358	0
GFEA / FRED HUTCHINSON CANCER CENTER (0001162460)	36,262	0
GFEA / FRED HUTCHINSON CANCER CENTER (0001172266)	49,463	0
GFEA / FRED HUTCHINSON CANCER CENTER (0001193819)	28,956	0
GFEA / GEORGETOWN UNIVERSITY (424986_GR424901-UCD_AMD02)	32,601	0
GFEA / GEORGETOWN UNIVERSITY (424986_GR424901-UCD_AMD03)	28,617	0
GFEA / GEORGETOWN UNIVERSITY (425788_GR425703-UCD_SUPP)	25,000	0
GFEA / JOHNS HOPKINS UNIVERSITY (2005512006_AMD03)	5,680	0
GFEA / KAISER FOUNDATION HEALTH PLAN COLORADO (RNG210593-04_AMD02)	51,417	0
GFEA / KLEIN BUENDEL, INC. (0341-0186-002_PRE)	106,213	0
GFEA / LEIDOS BIOMEDICAL RESEARCH , INC (21X181Q-F2_NCE)	75,716	0
GFEA / MASSACHUSETTS GENERAL HOSPITAL (234264)	8,284	0
GFEA / NRG ONCOLOGY FOUNDATION , INC (NRG-CC005)	677	0
GFEA / OHIO STATE UNIVERSITY (SPC-1000011528 GR130995)	115,573	0
GFEA / OREGON HEALTH SCIENCES UNIVERSITY (1016879_UCDENVER_AMD03)	4	0
GFEA / ROSWELL PARK CANCER INSTITUTE (464-01_AMD04)	22,753	0
GFEA / RSCH FUND OF CITY UNIVERSITY OF NEW YORK (CM00009583-02)	47,279	0
GFEA / UNIVERSITY OF SOUTHERN CALIFORNIA (SCON-00006291_AMD01)	154,474	0
GFEA / UNIVERSITY OF UTAH (10054672-01)	64,874	0
GFEA / UNIVERSITY OF WISCONSIN SYSTEM (0000003960)	20,315	0
GFEA / UNIVERSITY OF WISCONSIN SYSTEM (883K153_AMD06)	42,273	0
GFEA / VANDERBILT UNIVERSITY MEDICAL CENTER (VUMC-90591_AMD01)	777	0
GGBA / JOHNS HOPKINS UNIVERSITY (2005511826)	63,866	0
GGBA / KLEIN BUENDEL (0341-0190-001)	48,320	0
93.394 / CANCER DETECTION AND DIAGNOSIS RESEARCH	2,531,021	365,008
GFBA	54,829	0
GFBA / HARVARD UNIVERSITY (117276-5117543)	-244	0
GFBA / MYCOBACTERIA THERAPEUTICS CORPORATION (AWD-20-01-0004)	337	0
GFEA	1,463,273	301,680
GFEA / BOSTON UNIVERSITY (4500003014_AMD05)	118,706	0
GFEA / CASE WESTERN UNIVERSITY (RES602189_AMD01)	9,027	0
GFEA / CASE WESTERN UNIVERSITY (RES602262)	6,717	0
GFEA / CASE WESTERN UNIVERSITY (RES602262_AMD03)	54,072	0
GFEA / CASE WESTERN UNIVERSITY (RES603677_AMD01)	36,595	0
GFEA / ICAHN SCHOOL OF MEDICINE AT MOUNT SINAI (0255-Y428-4609)	15,798	0
GFEA / LOMA LINDA UNIVERSITY (2230413-COLORADO)	15,945	0
GFEA / RUTGERS UNIVERSITY (SUB 3080_AMD02)	15,286	0

PROGRAM CLUSTER		
FEDERAL AGENCY, MAJOR SUBDIVISION		
ALN OR OTHER ID NUMBER / PROGRAM NAME	TOTAL	AMOUNT PASSED
STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	EXPENDITURES (\$)	THROUGH TO SUBRECIPIENTS (\$)
GFEA / UNIVERSITY OF ARKANSAS (54776-UCD_AMD03)	4,035	0
GFEA / UNIVERSITY OF ARKANSAS (54776-UCD_AMD04)	17,696	0
GFEA / UNIVERSITY OF DENVER (SC38181-04_PRE)	11,625	0
GFEA / UNIVERSITY OF SOUTH CAROLINA (21-4345_AMD03)	-433	0
GFEA / VANDERBILT UNIVERSITY (VUMC106003_AMD01)	10,120	0
GFEA / VANDERBILT UNIVERSITY (VUMC106003_AMD02)	42,949	0
GFEA / VANDERBILT UNIVERSITY MEDICAL CENTER (VUMC97305_AMD04)	163,884	0
GGBA	391,326	63,328
GLAA	105,802	0
GLAA / PATHWARE INC (1R43CA285170-01-SUB)	-6,324	0
93.395 / CANCER TREATMENT RESEARCH	10,271,897	521,817
GFBA	326,004	54,052
GFBA / DANA FARBER CANCER INSTITUTE (1340801)	235,344	0
GFBA / UNIVERSITY OF NORTH CAROLINA (5110556)	-3,443	0
GFEA	7,761,717	467,765
GFEA / CAROLINAS MEDICAL CENTER (1972-45501-13100310069)	-5,788	0
GFEA / CEDARS-SINAI MEDICAL CENTER (0002127359_AMD02)	184,934	0
GFEA / CEDARS-SINAI MEDICAL CENTER (CSPO603860)	62,630	0
GFEA / CHILDRENS HOSPITAL (2_AMD01)	11,513	0
GFEA / CHILDRENS HOSPITAL (AR10903)	-85	0
GFEA / DANA FARBER CANCER INSTITUTE (1340801_AMD02)	19,068	0
GFEA / EMORY UNIVERSITY, ATLANTA (A1111135)	13,456	0
GFEA / EMORY UNIVERSITY, ATLANTA (A1155754)	12,802	0
GFEA / INDIANA UNIVERSITY (8309_UCD (CR)_AMD05)	15,774	0
GFEA / INDIANA UNIVERSITY (8309_UCD(CR)_AMD04)	9,317	0
GFEA / INDIANA UNIVERSITY (8780_UCD(FP)_AMD04)	411	0
GFEA / JOHNS HOPKINS SIDNEY KIMMEL COMPREHENSIV (AWD-203986_MOD01)	0	0
GFEA / JOHNS HOPKINS UNIVERSITY (2006036348_MOD03)	17,640	0
GFEA / JOHNS HOPKINS UNIVERSITY (2006036348_YR02)	109,245	0
GFEA / NEW YORK UNIVERSITY (22-A1-00-1007002_AMD03)	340,619	0
GFEA / NORTHWESTERN UNIVERSITY (60047262_UCD)	4,799	0
GFEA / NRG ONCOLOGY FOUNDATION , INC (NRG-CORR-GY11)	7,000	0
GFEA / NRG ONCOLOGY FOUNDATION , INC (NRG-RABINOVITCH-GY10)	9	0
GFEA / NRG ONCOLOGY FOUNDATION , INC (NRG-RABINOVITCH-GY11)	7,000	0
GFEA / NSABP FOUNDATION, INC (NSABP-TIND #340_NCE04)	9,150	0
GFEA / OREGON HEALTH SCIENCES UNIVERSITY (1013080_COLORADO)	82,011	0
GFEA / OREGON HEALTH SCIENCES UNIVERSITY (1013080_COLORADO_AMD01)	17,179	0
GFEA / OREGON HEALTH SCIENCES UNIVERSITY (1013080_SWOG_DRMC_AMD01)	9,300	0
GFEA / OREGON HEALTH SCIENCES UNIVERSITY (1013080_UCDENVER_AMD04)	-653	0
GFEA / OREGON HEALTH SCIENCES UNIVERSITY (1013080_UCDENVER_AMD05)	10,927	0
GFEA / PUBLIC HEALTH INSTITUTE (AR62032)	-249	0
GFEA / PUBLIC HEALTH INSTITUTE (AR65328)	-15,624	0
GFEA / PUBLIC HEALTH INSTITUTE (AR66792_YR02)	2,137	0
GFEA / PUBLIC HEALTH INSTITUTE (AR66793_YR02)	-4	0
GFEA / PUBLIC HEALTH INSTITUTE (AR68127_WO 01)	10,058	0
GFEA / PUBLIC HEALTH INSTITUTE (AR68179_AMD02)	20,786	0
GFEA / PUBLIC HEALTH INSTITUTE (AR72390_YR03)	94,756	0
GFEA / PUBLIC HEALTH INSTITUTE (AR72720_YR03)	4,256	0
GFEA / PUBLIC HEALTH INSTITUTE (AR72721_YR03)	2,087	0
GFEA / PUBLIC HEALTH INSTITUTE (AR73007)	10,058	0
GFEA / PUBLIC HEALTH INSTITUTE (AR74715)	1,141	0
GFEA / PUBLIC HEALTH INSTITUTE (AR74716)	1,004	0
GFEA / PUBLIC HEALTH INSTITUTE (AR75234)	19,181	0
GFEA / PUBLIC HEALTH INSTITUTE (AR76999)	16,026	0
GFEA / ROCK IMMUNE LLC (AWD-210544_AMD02)	7,782	0
GFEA / SIEYAX, LLC (AWD-240484)	115,755	0
GFEA / SOUTHWEST ONCOLOGY CANCER THERAPY RESEAR (SWOG-CA32102/37429)	49,959	0
GFEA / ST. JUDE CHILDREN'S RESEARCH HOSPITAL (GR0003336_AMD03)	23,768	0
GFEA / ST. JUDE CHILDREN'S RESEARCH HOSPITAL (GR0003336-PO8138370_AMD04)	4,614	0
GFEA / THE EMMES COMPANY, LLC (13765)	3,294	0
GFEA / THE EMMES COMPANY, LLC (13992_MOD04)	49,196	0
GFEA / THE EMMES COMPANY, LLC (13992_MOD05)	48,444	0
GFEA / UNIV OF KANSAS MEDICAL CNTR RSRCH INSTIT (SUB00001148)	54,301	0
GFEA / UNIVERSITY NEBRASKA MEDICAL CENTER (34-5140-2105-101_AMD04)	-769	0
GFEA / UNIVERSITY OF CINCINNATI (016753-00002)	7,361	0
GFEA / UNIVERSITY OF TENNESSEE HEALTH SCIENCE (24-1584-UCD_AMD01)	2,546	0
GFEA / UNIVERSITY OF TENNESSEE HEALTH SCIENCE (25-0394_AMD02)	118,558	0
GFEA / VANDERBILT UNIVERSITY MEDICAL CENTER (VUMC 130300)	35,093	0
GFEA / VANDERBILT UNIVERSITY MEDICAL CENTER (VUMC94369_AMD04)	25,087	0
GFEA / VONA ONCOLOGY, LLC (AWD-210456_AMD04)	255,496	0
GGBA	4,422	0
GGBA / TUFTS UNIVERSITY (EP0232146)	13,382	0
GGBA / TUFTS UNIVERSITY (EP0245541)	7,469	0
GGBA / UNIVERSITY OF ARKANSAS FOR MEDICAL SCIENCES (55679)	22,646	0
93.396 / CANCER BIOLOGY RESEARCH	8,515,800	586,870
GFEA	7,318,960	586,870
GFEA / ALBERT EINSTEIN COLLEGE OF MEDICINE OF Y (312061_AMD05)	54,629	0

PROGRAM CLUSTER		
FEDERAL AGENCY, MAJOR SUBDIVISION		
ALN OR OTHER ID NUMBER / PROGRAM NAME	TOTAL	AMOUNT PASSED
STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	EXPENDITURES (\$)	THROUGH TO SUBRECIPIENTS (\$)
GFEA / M.D.ANDERSON CANCER CENTER AT UNIV OF TE (3001596417_AMD05)	40,868	0
GFEA / RSCH FUND OF CITY UNIVERSITY OF NEW YORK (CM00014807-00)	125,901	0
GFEA / SAGE BIONETWORKS (2022.8_AMD01)	3,515	0
GFEA / SAGE BIONETWORKS (2022.8_AMD02)	17,392	0
GFEA / THE JACKSON LABORATORY (210380-0823-02_AMD02)	-1,268	0
GFEA / UNIVERSITY OF MARYLAND BALTIMORE (21652_AMD01)	359,113	0
GFEA / UNIVERSITY OF MINNESOTA (P007782001_AMD04)	12,681	0
GFEA / UNIVERSITY OF SOUTHERN CALIFORNIA (SCON-00007493_PRE)	102,346	0
GFEA / UNIVERSITY OF WISCONSIN SYSTEM (0000003103)	15	0
GFEA / VANDERBILT UNIVERSITY (OSA00000454_PRE)	11,058	0
GGBA	470,590	0
93.397 / CANCER CENTERS SUPPORT GRANTS	2,164,970	621,813
GFBA / JOHNS HOPKINS UNIVERSITY (2004591934)	20,709	0
GFBA / JOHNS HOPKINS UNIVERSITY (2006710690)	91,309	0
GFEA	2,052,952	621,813
93.398 / CANCER RESEARCH MANPOWER	3,488,598	58,167
GFBA	45,702	0
GFEA	3,372,586	58,167
GFEA / THE UNIVERSITY OF TEXAS M.D. ANDERSON (3002252669_AMD01)	-6,182	0
GFEA / THE UNIVERSITY OF TEXAS M.D. ANDERSON (3002501982_TERMINATION)	13,627	0
GFEA / UNIVERSITY OF CALIFORNIA AT IRVINE (2023-2108)	1,054	0
GFEA / UNIVERSITY OF CALIFORNIA AT IRVINE (2024-2315)	13,572	0
GGBA	48,239	0
93.399 / CANCER CONTROL	1,141,373	563,723
GFEA	1,010,785	563,723
GFEA / ALLIANCE FOR CLINICAL TRIALS IN ONCOLOGY (202110102_AMD02)	6,121	0
GFEA / ALLIANCE FOR CLINICAL TRIALS IN ONCOLOGY (202110102_AMD03)	57,982	0
GFEA / NORTHWESTERN UNIVERSITY (60063078/9 UCD_A01)	2,575	0
GFEA / NORTHWESTERN UNIVERSITY (60063078/9 UCD_PRE)	201	0
GFEA / NORTHWESTERN UNIVERSITY (60063078-CR UCD_A02)	39,508	0
GFEA / NORTHWESTERN UNIVERSITY (60066950 UCD_PRE)	3,198	0
GFEA / NORTHWESTERN UNIVERSITY (60066954 UCD-FR_A02)	19,212	0
GFEA / PUBLIC HEALTH INSTITUTE (AR68162_YR02)	1,791	0
93.421 / STRENGTHENING PUBLIC HEALTH SYSTEMS AND SERVICES THROUGH NATIONAL PARTNERSHIPS TO IMPROVE AND PROTECT THE NATION'S HEALTH	62,978	0
GFEA / NATL ASSN OF CHRONIC DISEASE DIRECTORS (240111-AMD01)	30,143	0
GFEA / NATL ASSN OF CHRONIC DISEASE DIRECTORS (240200)	5,622	0
GFEA / THE TASK FORCE FOR GLOBAL HEALTH (AWD-211586)	27,213	0
93.433 / ACL NATIONAL INSTITUTE ON DISABILITY, INDEPENDENT LIVING, AND REHABILITATION RESEARCH	116,927	29,657
GFBA / GALLAUDET UNIVERSITY (2178UC)	60,968	0
GFEA	8,640	0
GFEA / CRAIG HOSPITAL (2813-UCD_AMD02)	661	0
GFEA / CRAIG HOSPITAL (2813-UCD_AMD03)	6,195	0
GGBA	40,463	29,657
93.493 / CONGRESSIONAL DIRECTIVES	39,307	0
GFEA	39,307	0
93.556 / MARYLEE ALLEN PROMOTING SAFE AND STABLE FAMILIES PROGRAM	437,964	0
GFBA	437,964	0
93.592 / FAMILY VIOLENCE PREVENTION AND SERVICES/DISCRETIONARY	44,958	0
GFBA / SAFEHOUSE PROGRESSIVE ALLIANCE FOR (SPAN-CU2024)	44,958	0
93.60065403 COLORADO / DEPARTMENT OF HEALTH AND HUMAN SERVICES RESEARCH AND DEVELOPMENT PROGRAMS	492,021	0
GFBA / NORTHWESTERN UNIVERSITY (60065403 COLORADO)	492,021	0
93.632 / UNIVERSITY CENTERS FOR EXCELLENCE IN DEVELOPMENTAL DISABILITIES EDUCATION, RESEARCH, AND SERVICE	605,691	0
GFEA	605,691	0
93.648 / CHILD WELFARE RESEARCH TRAINING OR DEMONSTRATION	-112	0
GFEA / UNIVERSITY OF NEBRASKA LINCOLN (24-0520-0308-002_AMD07)	-112	0
93.652 / ADOPTION OPPORTUNITIES	-886	0
GFEA / CHILDREN'S HOSPITAL OF PHILADELPHIA (GRT-00000659_AMD06)	-886	0
93.669 / CHILD ABUSE AND NEGLECT STATE GRANTS	701,487	0
GFEA / STATE OF KENTUCKY (ULRF_23-0027-01_YR02)	3,404	0
GFEA / UNIVERSITY OF LOUISVILLE FOUNDATION, INC (ULRF_25-0093-01_AMD01)	698,083	0
93.687 / MATERNAL OPIOID MISUSE MODEL	45,969	0
GFEA / DENVER HEALTH AND HOSPITAL AUTHORITY (A22-0027-002-S001_AMD01)	45,969	0
93.732 / MENTAL AND BEHAVIORAL HEALTH EDUCATION AND TRAINING GRANTS	17,778	0
GFEA / DENVER HEALTH AND HOSPITAL AUTHORITY (A21-0088-S001_AMD03)	17,780	0
GFEA / DENVER HEALTH AND HOSPITAL AUTHORITY (A21-0088-S003_YR03)	-2	0
93.75D30124C20308 / SAFER DESIGN AND PLANNING FOR UNDERGROUND MINING U 01/13/2025	89,633	0
GLAA / SOUTH DAKOTA SCHOOL OF MINES & TECHNOLOGY (SDSMT-CSM 24-20)	89,633	0
93.75N93020C00053 / COVID-19: DEVELOPMENT OF A RAPID VACCINE PRODUCTION PLATFORM FOR EMERGING DISEASES	431,314	0
GGBA (COVID-19)	431,314	0
93.75N93020C00053 / COVID-19: DEVELOPMENT OF A RAPID VACCINE PRODUCTION PLATFORM FOR EMERGING DISEASES - BASE COST OVERRUN	299,814	0
GGBA (COVID-19)	299,814	0
93.75N93020C00053 / COVID-19: DEVELOPMENT OF A RAPID VACCINE PRODUCTION PLATFORM FOR EMERGING DISEASES - OPTION 2	687,776	0
GGBA (COVID-19)	687,776	0
93.75N93021C00029 / IMMUNE MECHANISMS OF PROTECTION AGAINST MYCOBACTERIUM TUBERCULOSIS CENTER (IIMPAC-TB)	-48,874	0
GGBA / SEATTLE CHILDREN'S RESEARCH INSTITUTE (75N93021C00029)	-48,874	0
93.75N93021D00014 / 75N93022F00001 / TESTING OF DRUG COMBINATIONS FOR MYCOBACTERIUM TUBERCULOSIS (MTB) IN MICE	392,050	120,970
GGBA	392,050	120,970

PROGRAM CLUSTER		
FEDERAL AGENCY, MAJOR SUBDIVISION		
ALN OR OTHER ID NUMBER / PROGRAM NAME	TOTAL	AMOUNT PASSED
STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	EXPENDITURES (\$)	THROUGH TO SUBRECIPIENTS (\$)
93.779 / CENTERS FOR MEDICARE AND MEDICAID SERVICES (CMS) RESEARCH, DEMONSTRATIONS AND EVALUATIONS	1,338,478	0
GFEA / ABT ASSOCIATES INC (55317)	57,684	0
GFEA / ABT ASSOCIATES INC (55317_MOD02)	58,932	0
GFEA / INSIGHT POLICY RESEARCH (30011.UCD_MOD06)	707,252	0
GFEA / INSIGHT POLICY RESEARCH (30011.UCD_YR03_MOD04)	231,492	0
GFEA / VIRGINIA COMMONWEALTH UNIVERSITY (FP00018680_SA002_AMD02)	283,118	0
93.817 / HOSPITAL PREPAREDNESS PROGRAM (HPP) EBOLA PREPAREDNESS AND RESPONSE ACTIVITIES	350,158	0
GFEA / DENVER HEALTH AND HOSPITAL AUTHORITY (A20-0137-004-S001)	102,772	0
GFEA / DENVER HEALTH AND HOSPITAL AUTHORITY (A20-0137-005-S001)	247,386	0
93.837 / CARDIOVASCULAR DISEASES RESEARCH	31,636,285	4,307,200
GFBA	1,964,707	600,017
GFBA / KLEIN BUENDEL, INC. (0345-0197-000)	-921	0
GFBA / UNIVERSITY OF IOWA (500476-01)	-41,106	0
GFBA / UNIVERSITY OF MINNESOTA (SUBA00001215-A0120429)	7,824	0
GFBA / UNIVERSITY OF SOUTH CAROLINA (23-5273)	97,623	0
GFBA / VESICLE THERAPEUTICS (AWD-21-04-0076)	-8,849	0
GFEA	24,064,000	3,364,295
GFEA / BETH ISRAEL DEACONESS MEDICAL CENTER (01064417_AMD01)	-417	0
GFEA / BETH ISRAEL DEACONESS MEDICAL CENTER (01064417_AMD02_CR)	42,473	0
GFEA / BETH ISRAEL DEACONESS MEDICAL CENTER (01064417_AMD02_FR)	458	0
GFEA / BETH ISRAEL DEACONESS MEDICAL CENTER (01064417_FR)	417	0
GFEA / BRIGHAM YOUNG UNIVERSITY (24-0614)	10,380	0
GFEA / CARELON RESEARCH, INC (AWD-222969_AMD03)	59	0
GFEA / CHILDREN'S HOSPITAL OF PHILADELPHIA (GRT-00000659-0823-AMD05)	-4,006	0
GFEA / CHILDREN'S HOSPITAL OF PHILADELPHIA (GRT-00000659-0824)	31,369	0
GFEA / CHILDREN'S HOSPITAL OF PHILADELPHIA (GRT-00000659-0824_AMD07)	164,950	0
GFEA / CHILDREN'S HOSPITAL OF PHILADELPHIA (GRT-00000659-0824-S1)	262,167	0
GFEA / CHILDREN'S HOSPITAL OF PHILADELPHIA (GRT-00000659-0825_AMD08)	623,341	0
GFEA / CHILDREN'S HOSPITAL OF PHILADELPHIA (GRT-00000659-0825-S2)	360,336	0
GFEA / CINCINNATI CHILDREN'S HOSPITAL MEDICAL C (SUB-138511)	-476	0
GFEA / DUKE UNIVERSITY (WBSE-303003534 SPS-292076)	11,294	0
GFEA / FRED HUTCHINSON CANCER CENTER (0001110219)	-745	0
GFEA / FRED HUTCHINSON CANCER CENTER (0001163902_AMD01)	36,028	0
GFEA / FRED HUTCHINSON CANCER CENTER (0001163902_AMD02)	295,402	0
GFEA / FRED HUTCHINSON CANCER RESEARCH CENTER (0001129350_PRE)	36,403	0
GFEA / GEORGE WASHINGTON UNIVERSITY (20-M28_AMD07)	107,527	0
GFEA / ICAHN SCHOOL OF MEDICINE AT MOUNT SINAI (IF768801318-937004_AMD02)	6,430	0
GFEA / JOHNS HOPKINS UNIVERSITY (2004930824)	15,942	0
GFEA / JOHNS HOPKINS UNIVERSITY (2004930824_AMD05)	6,205	0
GFEA / JOHNS HOPKINS UNIVERSITY (2006631986_AMD01)	56,888	0
GFEA / JOHNS HOPKINS UNIVERSITY (R01HL149998_PRE)	40,474	0
GFEA / KAISER PERMANENTE (RNG212010-UCD-03)	12,169	0
GFEA / LURIE CHILDRENS HOSPITAL (A21-0051-S013)	13,263	0
GFEA / LURIE CHILDRENS HOSPITAL (A21-0051-S013_AMD01)	29,604	0
GFEA / LURIE CHILDRENS HOSPITAL (A24-0057-S001)	18,997	0
GFEA / LURIE CHILDRENS HOSPITAL (A24-0057-S001_AMD01)	3,616	0
GFEA / LURIE CHILDRENS HOSPITAL (A-241479)	1,913	0
GFEA / MOREHOUSE SCHOOL OF MEDICINE (M091223_AMD01)	119,828	0
GFEA / MOREHOUSE SCHOOL OF MEDICINE (M091223_YR03)	36,267	0
GFEA / NATIONAL HEART LUNG & BLOOD INSTITUTE (417581-G / GR510851_AMD03)	1,711	0
GFEA / NATIONAL JEWISH HEALTH (20112506_AMD08)	-1,243	0
GFEA / NATIONAL JEWISH HEALTH (20120104_AMD06_PRE)	1,646	0
GFEA / NEW ENGLAND RESEARCH INSTITUTES (AWD-211181)	1,720	0
GFEA / NEW ENGLAND RESEARCH INSTITUTES (AWD-211181_AMD03)	20,157	0
GFEA / OREGON HEALTH SCIENCES UNIVERSITY (1016790_UCDENVER_AMD02)	2,171	0
GFEA / OREGON HEALTH SCIENCES UNIVERSITY (1025804_COLORADO)	29,713	0
GFEA / THIRD COAST DYNAMICS INC. (AWD-241873)	47,677	0
GFEA / UNIVERSITY OF ALABAMA AT BIRMINHAM (000530812-SC018_A02)	18,682	0
GFEA / UNIVERSITY OF ALABAMA AT BIRMINHAM (000530812-SC018_PRE)	35,306	0
GFEA / UNIVERSITY OF ARIZONA (773949_AMD01)	64,709	0
GFEA / UNIVERSITY OF CALIFORNIA LOS ANGELES (1520-G-XB833_AMD03)	-491	0
GFEA / UNIVERSITY OF DELAWARE (53083_AMD05)	11,083	0
GFEA / UNIVERSITY OF DENVER (SC3810-01 P0170671_PRE)	14,585	0
GFEA / UNIVERSITY OF DENVER (SC38654-02)	1,558	0
GFEA / UNIVERSITY OF KENTUCKY (3200005572-24-014)	-12	0
GFEA / UNIVERSITY OF MICHIGAN (SUBK00012541_AMD04)	3,511	0
GFEA / UNIVERSITY OF MICHIGAN (SUBK00017970_AMD05)	3,826	0
GFEA / UNIVERSITY OF NORTH CAROLINA CHAPEL HILL (5122281_AMD04)	-59,589	0
GFEA / UNIVERSITY OF NORTH CAROLINA CHAPEL HILL (5127671_AMD02)	72,095	0
GFEA / UNIVERSITY OF NORTH CAROLINA CHAPEL HILL (5134253)	109,239	0
GFEA / VANDERBILT UNIVERSITY MEDICAL CENTER (VUMC105923_AMD03)	3,869	0
GFEA / VERSITI WISCONSIN INC. (1001487_4UCD_AMD02)	121,198	0
GFEA / WASHINGTON UNIV IN ST LOUIS MISSOURI (WU-24-0428)	75,101	0
GFEA / WASHINGTON UNIV IN ST LOUIS MISSOURI (WU-25-0452)	70,016	0
GFEA / WEILL MEDICAL COLLEGE OF CORNELL UNIVERS (245746-4_AMD01)	135,136	0
GFEA / WESTAT, INC (6922-06-CH-S004_MOD03)	669,304	237,173
GFEA / WESTAT, INC (6922-06-CH-S004_MOD04)	11,093	0

PROGRAM CLUSTER		
FEDERAL AGENCY, MAJOR SUBDIVISION		
ALN OR OTHER ID NUMBER / PROGRAM NAME	TOTAL	AMOUNT PASSED
STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	EXPENDITURES (\$)	THROUGH TO SUBRECIPIENTS (\$)
GFEA / YALE UNIVERSITY (CON-80005497 (GR126137))	20,831	0
GGBA	1,539,144	105,715
GGBA / STONY BROOK UNIVERSITY (101022/1190986/2)	94,673	0
GGBA / UNIVERSITY OF CALIFORNIA, SAN FRANCISCO (153235C)	17,000	0
GKAA / TRUSTEES OF INDIANA UNIVERSITY (9480)	79,032	0
93.838 / LUNG DISEASES RESEARCH	24,323,895	4,398,185
GFBA	129,228	48,869
GFBA / NATIONAL JEWISH HEALTH (20024110)	46,793	0
GFBA / UNIVERSITY OF CALIFORNIA AT SAN DIEGO (KR 705095)	26,891	0
GFBA / UNIVERSITY OF TEXAS AT SAN ANTONIO (172765/172836)	40,300	0
GFEA	18,632,977	3,285,518
GFEA / ARKANSAS CHILDREN'S HOSPITAL (4903-CO_AMD01)	29,780	0
GFEA / ATTUNE MEDICAL (AWD-233742)	2,568	0
GFEA / BETH ISRAEL DEACONESS MEDICAL CENTER (01061838)	-10,037	0
GFEA / BETH ISRAEL DEACONESS MEDICAL CENTER (01064496_AMD04)	10,037	0
GFEA / CHILDREN'S HOSPITAL BOSTON (1R56HL171620-01_PRE)	31,545	0
GFEA / CHILDREN'S HOSPITAL BOSTON (GENFD0002598136)	8,938	0
GFEA / CHILDREN'S HOSPITAL LOS ANGELES (000014946-E)	35,141	0
GFEA / CHILDREN'S HOSPITAL LOS ANGELES (000015611-C)	1,439	0
GFEA / CHILDREN'S HOSPITAL OF PHILADELPHIA (GRT-00001622_AMD08)	136,950	0
GFEA / CINCINNATI CHILDREN'S HOSPITAL MEDICAL C (OS00001043)	5,786	0
GFEA / CLEVELAND CLINIC FOUNDATION (CCF24954345)	105,842	0
GFEA / COLUMBIA UNIVERSITY (12(GG015000-03)_AMD02)	8,120	0
GFEA / COLUMBIA UNIVERSITY (12(GG015000-03)_CR_AMD03)	34,313	0
GFEA / DUKE UNIVERSITY (303003305)	79,197	0
GFEA / DUKE UNIVERSITY (303004381_YR02)	58,587	0
GFEA / DUKE UNIVERSITY (383001279_AMD01)	123,139	0
GFEA / DUKE UNIVERSITY (AWD-240124)	-947	0
GFEA / DUKE UNIVERSITY (SPS- 282236_AMD02)	394,519	0
GFEA / DUKE UNIVERSITY (SPS-281825_AMD01)	87,404	0
GFEA / DUKE UNIVERSITY (WBSE 383001278_AMD01)	141,827	0
GFEA / FRED HUTCHINSON CANCER RESEARCH CENTER (0001060456)	361	0
GFEA / FRED HUTCHINSON CANCER RESEARCH CENTER (0001162606)	0	0
GFEA / FRED HUTCHINSON CANCER RESEARCH CENTER (0001162607_AMD02)	11,957	0
GFEA / FRED HUTCHINSON CANCER RESEARCH CENTER (0001197687)	0	0
GFEA / FRED HUTCHINSON CANCER RESEARCH CENTER (0001197687_AMD03)	4,465	0
GFEA / FRED HUTCHINSON CANCER RESEARCH CENTER (0001197688_POST AWARD)	5,226	0
GFEA / GEORGE WASHINGTON UNIVERSITY (S-ALP2122-CF30)	3,504	0
GFEA / INDIANA UNIVERSITY (IN4687683UCD_AMD05)	7,593	0
GFEA / JOHNS HOPKINS HOSPITAL (2004756665_AMD03)	3	0
GFEA / JOHNS HOPKINS UNIVERSITY (2005988232_AMD01)	7,839	0
GFEA / JOHNS HOPKINS UNIVERSITY (2005988232_CR_AMD02)	9,158	0
GFEA / KAISER PERMANENTE (RNG211577-UCDENVER_AMD06)	25,377	0
GFEA / LURIE CHILDRENS HOSPITAL (A23-0051-S003_AMD02)	48,315	0
GFEA / MASSACHUSETTS GENERAL HOSPITAL (239080_AMD03)	130,792	0
GFEA / MAYO CLINIC ROCHESTER (THE-297785-01_AMD04)	47,040	0
GFEA / NATIONAL JEWISH HEALTH (20094910_UCD_AMD06)	10,606	0
GFEA / NATIONAL JEWISH HEALTH (20113404_AMD05)	1	0
GFEA / NATIONAL JEWISH HEALTH (20113406_AMD07)	2,302	0
GFEA / NATIONAL JEWISH HEALTH (20133903_AMD03)	14,834	0
GFEA / NATIONAL JEWISH HEALTH (20139201)	52,758	0
GFEA / NATIONAL JEWISH HEALTH (20139201_UCD-2_AMD01)	473,833	0
GFEA / NEW YORK UNIVERSITY (EHR-03-21_TERMINATION)	218,361	213,222
GFEA / OHIO STATE UNIVERSITY (SPC-1000012715)	60,570	35,949
GFEA / OHIO STATE UNIVERSITY (SPC-1000014134/GR137170)	48,482	5,730
GFEA / STANFORD UNIVERSITY (62664429-207399_AMD03)	24,268	0
GFEA / THOMAS JEFFERSON UNIVERSITY (080-18007-S11204)	155,643	0
GFEA / UNIVERSITY OF CALIFORNIA AT SAN FRANCISC (128335C_AMD03)	12,022	0
GFEA / UNIVERSITY OF CALIFORNIA AT SAN FRANCISC (137675C)	3,673	0
GFEA / UNIVERSITY OF CALIFORNIA AT SAN FRANCISC (137675C_AMD02)	79,054	0
GFEA / UNIVERSITY OF CALIFORNIA LOS ANGELES (17120000156845)	26,668	0
GFEA / UNIVERSITY OF MICHIGAN (SUBK00010695_AMD05)	-15,143	0
GFEA / UNIVERSITY OF MICHIGAN (SUBK00010695_NCE)	22,051	0
GFEA / UNIVERSITY OF MICHIGAN (SUBK00014385_AMD05)	6,155	0
GFEA / UNIVERSITY OF MICHIGAN (SUBK00017489_AMD03)	15,316	0
GFEA / UNIVERSITY OF MICHIGAN (SUBK00019382)	9,402	0
GFEA / UNIVERSITY OF MICHIGAN (SUBK00019382_AMD01)	9,913	0
GFEA / UNIVERSITY OF NORTH CAROLINA CHAPEL HILL (5125917-H3CHCOLORA)	25,092	0
GFEA / UNIVERSITY OF NORTH CAROLINA CHAPEL HILL (5125917-H3CODENVER_AMD05)	-2,801	0
GFEA / UNIVERSITY OF NORTH CAROLINA CHAPEL HILL (5129018)	0	0
GFEA / UNIVERSITY OF NORTH CAROLINA CHAPEL HILL (5129018_AMD07)	56,182	0
GFEA / UNIVERSITY OF NORTH CAROLINA CHAPEL HILL (5133159)	8,560	0
GFEA / UNIVERSITY OF PENNSYLVANIA (500436_AMD02)	2,173	0
GFEA / UNIVERSITY OF PENNSYLVANIA (582591)	1,799	0
GFEA / UNIVERSITY OF PENNSYLVANIA (583172)	17,661	0
GFEA / UNIVERSITY OF PENNSYLVANIA (583172_YR02)	0	0
GFEA / UNIVERSITY OF TEXAS SW MEDICAL CENTER (GMO: 251209)	16,753	0

PROGRAM CLUSTER		
FEDERAL AGENCY, MAJOR SUBDIVISION		
ALN OR OTHER ID NUMBER / PROGRAM NAME	TOTAL	AMOUNT PASSED
STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	EXPENDITURES (\$)	THROUGH TO SUBRECIPIENTS (\$)
GFEA / UNIVERSITY OF UTAH (10063237-01-UC_AMD11)	1,566,038	742,797
GFEA / VANDERBILT UNIVERSITY MEDICAL CENTER (108946_AMD04_NCE)	376,959	0
GFEA / VANDERBILT UNIVERSITY MEDICAL CENTER (VUMC 122043_PRE)	179,358	66,100
GFEA / WAYNE STATE UNIVERSITY (WSU22149_FR_AMD01)	-391	0
GFEA / WAYNE STATE UNIVERSITY (WSU24097)	4,410	0
GFEA / WAYNE STATE UNIVERSITY (WSU24097_AMD02)	25,935	0
GFEA / WAYNE STATE UNIVERSITY (WSU24097_FR_AMD03)	7,375	0
GFEA / WEILL MEDICAL COLLEGE OF CORNELL UNIVERS (233296-5E)	25,626	0
GGBA	303,257	0
GGBA / UNIVERSITY OF GEORGIA (SUB00003273)	17,173	0
93.839 / BLOOD DISEASES AND RESOURCES RESEARCH	4,803,789	669,188
GFBA / WASHINGTON UNIV IN ST LOUIS MISSOURI (WU-25-0144)	46,615	0
GFEA	2,861,180	669,188
GFEA / CHILDREN'S NATIONAL MEDICAL CENTER (30009168-01)	2,457	0
GFEA / CHILDREN'S HOSPITAL OF PHILADELPHIA (3201710624_AMD04)	-1,480	0
GFEA / CINCINNATI CHILDREN'S HOSPITAL MEDICAL C (OS00000908_AMD01)	20,715	0
GFEA / COLUMBIA UNIVERSITY (2(GG014702-01)_AMD06)	23,400	0
GFEA / MASSACHUSETTS GENERAL HOSPITAL (238447_AMD02)	188,849	0
GFEA / NEMOURS CHILDREN'S HOSPITAL (PO0132592_AMD01)	4,999	0
GFEA / NEMOURS CHILDREN'S HOSPITAL (PO0132592_AMD02)	53,532	0
GFEA / OHIO STATE UNIVERSITY (GR124200 / SPC-10000_AMD4)	122,732	0
GFEA / RTI INTERNATIONAL (4-312-0219614-67964L_MOD0)	31,604	0
GFEA / UNIVERSITY OF MARYLAND BALTIMORE (20469_AMD03)	218,457	0
GFEA / UNIVERSITY OF MARYLAND BALTIMORE (21460_PRE)	33,993	0
GFEA / UNIVERSITY OF NORTH CAROLINA CHAPEL HILL (5128111_AMD02)	335,536	0
GFEA / UNIVERSITY OF PITTSBURGH (AWD00008239 (139572-1))	545,051	0
GFEA / UNIVERSITY OF VIRGINIA (GR104132.SUB00001163_AMD1)	78,862	0
GFEA / VITALANT RESEARCH INSTITUTE (11735CUA168_AMD01)	13,397	0
GGBA	223,890	0
93.840 / TRANSLATION AND IMPLEMENTATION SCIENCE RESEARCH FOR HEART, LUNG, BLOOD DISEASES, AND SLEEP DISORDERS	2,359,098	416,119
GFEA	1,072,352	416,119
GFEA / DENVER HEALTH AND HOSPITAL AUTHORITY (A18-0082-005-S001_AMD01)	7	0
GFEA / OREGON HEALTH SCIENCES UNIVERSITY (1018124_UCDENVER_AMD02)	0	0
GFEA / UNIVERSITY OF CHICAGO (AWD101462-AA_AMD03)	101,731	0
GFEA / UNIVERSITY OF WASHINGTON (UWSC16139)	21,950	0
GFEA / VANDERBILT UNIVERSITY MEDICAL CENTER (VUMC92333_AMD04_NCE)	1,054,311	0
GFEA / YALE UNIVERSITY (CON-80004864 (GR122475))	4,986	0
GGBA	103,761	0
93.846 / ARTHRITIS, MUSCULOSKELETAL AND SKIN DISEASES RESEARCH	17,443,531	931,473
GFBA	3,104,960	132,233
GFBA / BOSTON UNIVERSITY (4500002689)	-3,375	0
GFBA / UNIVERSITY OF PENNSYLVANIA (502580)	2,922	0
GFBA / UNIVERSITY OF PENNSYLVANIA (578671)	87,209	0
GFBA / UNIVERSITY OF PENNSYLVANIA (579393)	191,637	0
GFCA / UNIVERSITY OF MICHIGAN (SUBK00019425)	133,084	0
GFCA / UNIVERSITY OF MICHIGAN (SUBK00021708)	5,845	0
GFEA	12,591,266	799,240
GFEA / BRIGHAM AND WOMENS HOSPITAL (126080_PRE)	58,322	0
GFEA / CHILDREN'S HOSPITAL BOSTON (GENFD0002259626_AMD02)	3	0
GFEA / CHILDREN'S HOSPITAL OF PHILADELPHIA (GRT-00001510_AMD04)	2,786	0
GFEA / CINCINNATI CHILDREN'S HOSPITAL MEDICAL C (OS00000445/400256_AMD03)	5,175	0
GFEA / CLEVELAND CLINIC FOUNDATION (CCF21246633_AMD03_CR)	6,424	0
GFEA / CLEVELAND CLINIC FOUNDATION (CCF21246633_AMD03_FR)	959	0
GFEA / CLEVELAND CLINIC FOUNDATION (CCF21246633_FR_AMD04)	732	0
GFEA / GEORGE WASHINGTON UNIVERSITY (22-M47_AMD01)	19,196	0
GFEA / GEORGE WASHINGTON UNIVERSITY (22-M47_AMD03)	31,571	0
GFEA / GEORGE WASHINGTON UNIVERSITY (23-M59)	-6,545	0
GFEA / GEORGE WASHINGTON UNIVERSITY (23-M59_AMD01)	10,449	0
GFEA / JOHNS HOPKINS UNIVERSITY (AWD-222904_MOD04)	74,839	0
GFEA / LURIE CHILDRENS HOSPITAL (901634-COLORADO)	2,131	0
GFEA / NORTHWESTERN UNIVERSITY (60057488-UCD_AMD03)	28	0
GFEA / NORTHWESTERN UNIVERSITY (60057488-UCD_PRE)	127,705	0
GFEA / NORTHWESTERN UNIVERSITY (60064632 UC DENVER_A02)	10,157	0
GFEA / OKLAHOMA MEDICAL RESEARCH FOUNDATION (035201_MORELAND_AMD02)	62,255	0
GFEA / OKLAHOMA MEDICAL RESEARCH FOUNDATION (035201_MORELAND_AMD03)	55,676	0
GFEA / OKLAHOMA MEDICAL RESEARCH FOUNDATION (035201_MORELAND_PRE)	-4,475	0
GFEA / OREGON HEALTH SCIENCES UNIVERSITY (1011396_UCDENVER_NCE)	575	0
GFEA / OREGON HEALTH SCIENCES UNIVERSITY (11396_UCDENVER_NEASE)	5,423	0
GFEA / PENNSYLVANIA STATE UNIVERSITY (UCDAR071077_AMD07)	-26,417	0
GFEA / SEATTLE INST FOR BIOMEDICAL AND CLINICAL (R01AR078487_AMD04)	1,650	0
GFEA / TEXAS A&M AGRILIFE RESEARCH (M2503271)	1,822	0
GFEA / UNIVERSITY OF CALIFORNIA AT IRVINE (2021-1478_AMD04)	-14,082	0
GFEA / UNIVERSITY OF CHICAGO (AWD105843 (SUB00001317))	23,868	0
GFEA / UNIVERSITY OF ROCHESTER (SUB00000291 / UR FAO GR53)	997	0
GFEA / UNIVERSITY OF ROCHESTER (SUB00000291_AMD02)	68,424	0
GFEA / UNIVERSITY OF ROCHESTER (SUB00000291_AMD04)	51,283	0
GFEA / UNIVERSITY OF ROCHESTER (SUB00000772 URFAO GR53433)	20,159	0

PROGRAM CLUSTER		
FEDERAL AGENCY, MAJOR SUBDIVISION		
ALN OR OTHER ID NUMBER / PROGRAM NAME	TOTAL	AMOUNT PASSED
STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	EXPENDITURES (\$)	THROUGH TO SUBRECIPIENTS (\$)
GFEA / UNIVERSITY OF VIRGINIA (GR103749.SUB00001105_AMD1)	23,268	0
GFEA / UNIVERSITY OF WISCONSIN SYSTEM (0000004335)	5,459	0
GGBA	326,975	0
GGBA / UNIVERSITY OF ALABAMA (2022-1491)	124,205	0
GGBA / UNIVERSITY OF ALABAMA (SUB2022-1491)	54,979	0
GGBA / UNIVERSITY OF CALIFORNIA, LOS ANGELES (1559 G ZC790)	118,739	0
GLAA	85,321	0
GLAA / VANDERBILT UNIVERSITY (UNIV60640/5RO1AR072679)	-53	0
93.847 / DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH	49,998,637	4,523,327
GFBA	1,488,501	203,985
GFEA	39,554,365	3,816,921
GFEA / ADVENTIST HEALTH SYSTEM/SUNBELT, INC. (1329760-UCD_AMD04)	35,191	0
GFEA / ALBERT EINSTEIN COLLEGE OF MEDICINE (312283_AMD02)	4,948	0
GFEA / AMINO MEDICAL SCIENCE, INC. (S/1831571283_AMD02)	264,773	0
GFEA / ARIZONA STATE UNIVERSITY (ASUB00001651)	43,841	0
GFEA / BATTELLE MEMORIAL INSTITUTE, PACIFIC (744133_MOD02)	39,421	0
GFEA / BAYLOR COLLEGE OF MEDICINE (7000001501_AMD03)	0	0
GFEA / BAYLOR COLLEGE OF MEDICINE (P700000153_AMD05)	25,658	0
GFEA / BAYLOR COLLEGE OF MEDICINE (P700000522_AMD05)	22,457	0
GFEA / BAYLOR COLLEGE OF MEDICINE (P700001094)	116,041	0
GFEA / BAYLOR COLLEGE OF MEDICINE (PO#7000000740_AMD07)	-20,622	0
GFEA / BECKMAN RESEARCH INSTITUTE-CITY OF HOPE (61294.2006834.669311)	-20,612	0
GFEA / BECKMAN RESEARCH INSTITUTE-CITY OF HOPE (61294.2006834.669311_AMD0)	26,624	0
GFEA / BENAROYA RESEARCH INSTITUTE AT VIRGINIA (0191102501_AMD01)	77,269	0
GFEA / BROAD INSTITUTE (5001486-5500001898_AMD03)	12,301	0
GFEA / CHILDREN'S HOSPITAL LOS ANGELES (RGF011634-A_AMD02)	-17	0
GFEA / CHILDREN'S HOSPITAL OF PHILADELPHIA (3201140522_AMD05)	295	0
GFEA / CHILDREN'S HOSPITAL OF PHILADELPHIA (GRT-00002742)	185,305	0
GFEA / CHILDRENS MERCY HOSPITAL (30008712-05_PRE)	143,727	0
GFEA / CINCINNATI CHILDREN'S HOSPITAL MEDICAL C (OS00000545_AMD06)	176,666	0
GFEA / EAST CAROLINA UNIVERSITY (AWD-23-0400-S001_A001)	19,847	0
GFEA / INDIANA UNIVERSITY (10138_AMD02)	56,949	0
GFEA / INDIANA UNIVERSITY (9817_UCD_AMD02)	108,721	0
GFEA / KIDNEY PRECISION MEDICINE PROJECT (UWSC11654_AMD03)	1	0
GFEA / KIDNEY PRECISION MEDICINE PROJECT (UWSC15584)	-15	0
GFEA / LURIE CHILDRENS HOSPITAL (901628-UC DENVER_AMD04)	705	0
GFEA / LURIE CHILDRENS HOSPITAL (901628-UC DENVER_AMD05)	12,409	0
GFEA / LURIE CHILDRENS HOSPITAL (901628-UC DENVER_CR)	-1,017	0
GFEA / LURIE CHILDRENS HOSPITAL (901628-UC DENVER_FR)	1,017	0
GFEA / LURIE CHILDRENS HOSPITAL (A21-0106-S019/901628)	554	0
GFEA / MASSACHUSETTS GENERAL HOSPITAL (246186)	2,618	0
GFEA / MAYO CLINIC ROCHESTER (UNI-314755)	30,528	0
GFEA / MAYO CLINIC ROCHESTER (UNI-314755-01_AMD01)	35,322	0
GFEA / MAYO CLINIC ROCHESTER (UNI-314755-02_AMD02)	6,005	0
GFEA / METABOLON (AWD-231011)	63,587	0
GFEA / MITOTHERAPEUTIX LLC (AWD-210458_AMD04)	8,631	0
GFEA / NATIONWIDE CHILDRENS HOSPITAL (700198-0524-00_AMD06)	3,074	0
GFEA / NATIONWIDE CHILDRENS HOSPITAL (700311-0125-00_PRE)	36,375	0
GFEA / NATIONWIDE CHILDRENS HOSPITAL (700356-0625SA18_PRE)	5,765	0
GFEA / NORTHERN CALIF. INSTITUTE FOR RESEARCH & (SCH2284-10_AMD01)	2	0
GFEA / OREGON HEALTH SCIENCES UNIVERSITY (1026070_COLORADO_AMD01)	105,654	0
GFEA / OREGON HEALTH SCIENCES UNIVERSITY (AWD-242269_PRE)	0	0
GFEA / STANFORD UNIVERSITY (62971203-247133)	1,343	0
GFEA / STANFORD UNIVERSITY (62971203-247133_AMD01)	2	0
GFEA / STANFORD UNIVERSITY (62971203-247133_AMD03)	12,439	0
GFEA / UNIVERSITY OF ALABAMA (A19-0479-S002-A05)	44,287	0
GFEA / UNIVERSITY OF ARIZONA (7107577_AMD01)	5,313	0
GFEA / UNIVERSITY OF ARIZONA (751480_PRE)	81,174	0
GFEA / UNIVERSITY OF CALIFORNIA AT SAN DIEGO (705472_AMD03)	16,024	0
GFEA / UNIVERSITY OF CALIFORNIA AT SAN FRANCISC (15379SC_AMD02)	59,472	0
GFEA / UNIVERSITY OF FLORIDA (SUB00003695)	-1,193	0
GFEA / UNIVERSITY OF FLORIDA (SUB00003734_AMD02)	27,136	0
GFEA / UNIVERSITY OF INDIANA (10288_PRE)	294,201	0
GFEA / UNIVERSITY OF IOWA (S02047-05_AMD09)	25,473	0
GFEA / UNIVERSITY OF IOWA (S02366-01_AMD02)	53	0
GFEA / UNIVERSITY OF IOWA (S04359-01_AMD02)	241,339	0
GFEA / UNIVERSITY OF MARYLAND BALTIMORE (142075-Z0518201)	478	0
GFEA / UNIVERSITY OF MARYLAND BALTIMORE (20459_AMD01)	0	0
GFEA / UNIVERSITY OF MARYLAND BALTIMORE (20952_AMD01)	-8	0
GFEA / UNIVERSITY OF MARYLAND BALTIMORE (20952_AMD02)	4,489	0
GFEA / UNIVERSITY OF MARYLAND BALTIMORE (21099_AMD01)	-2,471	0
GFEA / UNIVERSITY OF MARYLAND BALTIMORE (21099_AMD03)	50,786	0
GFEA / UNIVERSITY OF MARYLAND BALTIMORE (CON-00001701-Z2222501_PRE)	229,044	0
GFEA / UNIVERSITY OF MICHIGAN (SUBK00014384_AMD03)	-4,302	0
GFEA / UNIVERSITY OF MICHIGAN (SUBK00019062_AMD03)	5,346	0
GFEA / UNIVERSITY OF MINNESOTA (N007980002_AMD02)	-148	0
GFEA / UNIVERSITY OF NORTH CAROLINA CHAPEL HILL (5129522_AMD02)	35,341	0

PROGRAM CLUSTER		
FEDERAL AGENCY, MAJOR SUBDIVISION		
ALN OR OTHER ID NUMBER / PROGRAM NAME	TOTAL	AMOUNT PASSED
STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	EXPENDITURES (\$)	THROUGH TO SUBRECIPIENTS (\$)
GFEA / UNIVERSITY OF NORTH CAROLINA CHAPEL HILL (5130170_AMD01)	50,064	0
GFEA / UNIVERSITY OF OKLAHOMA HEALTH SCIENCES C (RS20211515-01_AMD03)	170,361	0
GFEA / UNIVERSITY OF OKLAHOMA HEALTH SCIENCES C (RS20220033-02_AMD03)	31,749	0
GFEA / UNIVERSITY OF SOUTH CAROLINA (23-5338_AMD02)	103,101	0
GFEA / UNIVERSITY OF SOUTH FLORIDA (6119-114-00-Y)	136,366	0
GFEA / UNIVERSITY OF SOUTH FLORIDA (6163-1082-40-BL)	2,567	0
GFEA / UNIVERSITY OF SOUTH FLORIDA (6163-1082-40-CI_AMD02)	42,016	0
GFEA / UNIVERSITY OF SOUTH FLORIDA (6163-1082-40-P_AMD07)	785,010	0
GFEA / UNIVERSITY OF SOUTH FLORIDA (6163-1082-40-R_AMD06)	18,999	0
GFEA / UNIVERSITY OF SOUTH FLORIDA (6163-1082-50-AZ_AMD05)	23,748	0
GFEA / UNIVERSITY OF SOUTH FLORIDA (6163-1082-50-BL_AMD06)	717,034	0
GFEA / UNIVERSITY OF SOUTH FLORIDA (6163-1082-50-R_AMD08)	278,635	0
GFEA / UNIVERSITY OF SOUTH FLORIDA (6163-1092-20-C_AMD05)	99,559	0
GFEA / UNIVERSITY OF SOUTH FLORIDA (6163-1103-02-BQ_AMD03)	231,728	0
GFEA / UNIVERSITY OF SOUTH FLORIDA (6163-1103-02-BQ_AMD04)	2,986	0
GFEA / UNIVERSITY OF SOUTH FLORIDA (6163-1103-02-U_AMD02)	144,141	0
GFEA / UNIVERSITY OF SOUTH FLORIDA (6163-1103-03-BQ_AMD06)	26,559	0
GFEA / UNIVERSITY OF SOUTH FLORIDA (6163-1103-03-U_AMD04)	5,508	0
GFEA / UNIVERSITY OF SOUTH FLORIDA (6163-1112-00-P)	6,814	0
GFEA / UNIVERSITY OF SOUTH FLORIDA (6163-1112-00-P_AMD01)	5,951	0
GFEA / UNIVERSITY OF SOUTHERN CALIFORNIA (SCON-00005489_AMD01)	22,509	0
GFEA / UNIVERSITY OF TENNESSEE (A22-1361-S001_AMD03)	141,522	0
GFEA / UNIVERSITY OF VIRGINIA (GR101373.SUB00000586_PRE)	239,026	0
GFEA / UNIVERSITY OF VIRGINIA (GR102339/AWD-001440.SUB00)	50	0
GFEA / UNIVERSITY OF WASHINGTON (UWSC13791)	70,505	0
GFEA / VANDERBILT UNIVERSITY MEDICAL CENTER (VUMC119970)	0	0
GFEA / VANDERBILT UNIVERSITY MEDICAL CENTER (VUMC119970_AMD01)	57,837	0
GFEA / WASHINGTON UNIV IN ST LOUIS MISSOURI (WU-22-0079-MOD-4)	37,395	0
GFEA / YALE UNIVERSITY (CON-80004512 (GR120315))	23,389	0
GGBA	1,999,656	502,421
GGBA / CHILDREN'S NATIONAL RESEARCH INSTITUTE (30008712-03)	110,344	0
GGBA / JOHNS HOPKINS UNIVERSITY (2006319048)	74,359	0
GGBA / UNIVERSITY OF CALIFORNIA, RIVERSIDE (SUBAWARD # S-001568)	940	0
GGBA / WASHINGTON UNIVERSITY IN ST. LOUIS (WU-19-260)	0	0
GKAA	72,622	0
GLAA	414,250	0
GLAA / UNIVERSITY OF OKLAHOMA (RS20220033-04)	52,855	0
93.853 / EXTRAMURAL RESEARCH PROGRAMS IN THE NEUROSCIENCES AND NEUROLOGICAL DISORDERS	32,085,396	2,880,927
GFBA	1,337,068	0
GFBA / NORTHWESTERN UNIVERSITY (60069234 COL)	69,015	0
GFBA / UNIVERSITY OF CALIFORNIA AT SAN DIEGO (706520)	140,400	0
GFBA / UNIVERSITY OF CALIFORNIA LOS ANGELES (2000 G YM068)	-49	0
GFBA / UNIVERSITY OF TEXAS SW MEDICAL CENTER (GMO210110)	0	0
GFBA / WASHINGTON STATE UNIVERSITY (11703-G003808)	0	0
GFC A	126,296	0
GFEA	22,971,198	2,512,460
GFEA / ALBERT EINSTEIN COLLEGE OF MEDICINE OF Y (312158_AMD05)	-832	0
GFEA / BRIGHAM AND WOMENS HOSPITAL (121803_AMD01)	-449	0
GFEA / BRIGHAM AND WOMENS HOSPITAL (121803_AMD07)	351,094	0
GFEA / CEDARS-SINAI MEDICAL CENTER (0002119159_AMD03)	-10,268	0
GFEA / CEDARS-SINAI MEDICAL CENTER (CSPO556322_AMD04)	125,971	0
GFEA / CHILDREN'S HOSPITAL OF PHILADELPHIA (GRT-00002996-0325_AMD01)	61,207	0
GFEA / CHILDREN'S HOSPITAL OF PHILADELPHIA (GRT-00002996-0325_PRE)	22,452	0
GFEA / CLEVELAND CLINIC FOUNDATION (1416-SUB_AMD02)	466	0
GFEA / CLEVELAND CLINIC FOUNDATION (1416-SUB_AMD03)	-466	0
GFEA / CLEVELAND CLINIC FOUNDATION (1416-SUB_NCE)	36,091	0
GFEA / COLUMBIA UNIVERSITY (1(GG014929-42))	1,396	0
GFEA / COLUMBIA UNIVERSITY (15(GG015970-07)_AMD05)	23,433	0
GFEA / COLUMBIA UNIVERSITY (3(GG014929-37)_PRE)	31,011	0
GFEA / DIAGNOSTIC CONSULTING NETWORK (AWD-190410_NCE02)	-38	0
GFEA / ICAHN SCHOOL OF MEDICINE AT MOUNT SINAI (IF300001654-940002)	3,160	0
GFEA / JOHNS HOPKINS UNIVERSITY (2005671351_PRE)	87,706	0
GFEA / KENNEDY KRIEGER INSTITUTE (AWD-241374)	8,303	7,688
GFEA / KENNEDY KRIEGER INSTITUTE (AWD-241374_YR02)	172,543	0
GFEA / KENNEDY KRIEGER INSTITUTE (AWD-252829)	127,495	0
GFEA / MASSACHUSETTS GENERAL HOSPITAL (2023A004166)	29,020	0
GFEA / MASSACHUSETTS GENERAL HOSPITAL (235400_AMD04)	65,332	0
GFEA / MASSACHUSETTS GENERAL HOSPITAL (GR1000465-S01)	1,929	0
GFEA / MASSACHUSETTS GENERAL HOSPITAL (U01 NS120901_NCE)	20,846	0
GFEA / MIND RESEARCH NETWORK (6010593 SUBN3_PRE)	34,938	0
GFEA / NEUREXIS THERAPEUTICS (AWD-231693_PRE)	65,346	0
GFEA / NEW YORK UNIVERSITY (24-A0-00-1011753)	3,120	0
GFEA / NORTHWESTERN UNIVERSITY (60054977 UCD_AMD05)	237,357	0
GFEA / NORTHWESTERN UNIVERSITY (60054977 UCD-FR)	90,356	0
GFEA / NORTHWESTERN UNIVERSITY (60054977 UCD-FR_A04)	24,004	0
GFEA / OHIO STATE UNIVERSITY (GR125422/GR125423_PRE)	115,179	0
GFEA / POINT DESIGNS, LLC (AWD-210606_AMD03)	237,628	0

PROGRAM CLUSTER		
FEDERAL AGENCY, MAJOR SUBDIVISION		
ALN OR OTHER ID NUMBER / PROGRAM NAME	TOTAL	AMOUNT PASSED
STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	EXPENDITURES (\$)	THROUGH TO SUBRECIPIENTS (\$)
GFEA / POPNEURON LIMITED (AAWD-231733_AMD01)	247,745	0
GFEA / STANFORD UNIVERSITY (63305980-242575_AMD02)	6,678	0
GFEA / STANFORD UNIVERSITY (63439894-319717)	30,179	13,693
GFEA / STANFORD UNIVERSITY (63439894-319717_AMD01)	23,044	0
GFEA / STANFORD UNIVERSITY (63559845-323141)	280,888	0
GFEA / STONY BROOK UNIVERSITY MEDICAL CENTER (91724_2_1169239_PRE)	-923	0
GFEA / UNIVERSITY NEBRASKA MEDICAL CENTER (34-5385-2100-305)	211,600	0
GFEA / UNIVERSITY OF ARKANSAS (55684_AMD01)	33,725	0
GFEA / UNIVERSITY OF ARKANSAS (55684_AMD02)	15,843	0
GFEA / UNIVERSITY OF CALIFORNIA AT DAVIS (A21-0985-S001_AMD03)	25,811	0
GFEA / UNIVERSITY OF CALIFORNIA AT DAVIS (A21-0985-S001_AMD04)	31,679	0
GFEA / UNIVERSITY OF CALIFORNIA AT SAN FRANCISC (152885C)	29,913	0
GFEA / UNIVERSITY OF CALIFORNIA AT SAN FRANCISC (152885C_AMD01)	13,023	0
GFEA / UNIVERSITY OF CALIFORNIA LOS ANGELES (1580000304005)	72,063	0
GFEA / UNIVERSITY OF CINCINNATI (012043-140265)	6,961	0
GFEA / UNIVERSITY OF CINCINNATI (013888-140265)	7,635	0
GFEA / UNIVERSITY OF CINCINNATI (014851-140265)	932	0
GFEA / UNIVERSITY OF CONNECTICUT (UCHC7-167420058-A2)	94,896	0
GFEA / UNIVERSITY OF NEW MEXICO (3RSR6)	24,501	0
GFEA / UNIVERSITY OF NEW MEXICO (3RSR6_AMD01)	98,158	0
GFEA / UNIVERSITY OF NORTH CAROLINA CHAPEL HILL (5128841_AMD01)	37,032	0
GFEA / UNIVERSITY OF PENNSYLVANIA (577197_AMD03)	36,640	0
GFEA / UNIVERSITY OF PENNSYLVANIA (588644_AMD01)	36,529	0
GFEA / UNIVERSITY OF PENNSYLVANIA (589666_AMD02)	38,221	0
GFEA / UNIVERSITY OF ROCHESTER (SUB00000676AM1_PRE)	146,823	0
GFEA / UNIVERSITY OF TEXAS HEALTH SCIENCE (169804/169802_AMD04)	145,811	0
GFEA / UNIVERSITY OF TEXAS SW MEDICAL CENTER (GMO240506_AMD01_PRE)	177,460	0
GFEA / UNIVERSITY OF UTAH SCHOOL OF MEDICINE (10050533-02)	6,211	0
GFEA / UNIVERSITY OF UTAH SCHOOL OF MEDICINE (10050533-02_AMD07)	6,469	0
GFEA / UNIVERSITY OF UTAH SCHOOL OF MEDICINE (10050533-02_AMD08)	22,762	0
GFEA / UNIVERSITY OF UTAH SCHOOL OF MEDICINE (10050533-02_AMD09)	0	0
GFEA / VANDERBILT UNIVERSITY (OSA00000433)	44,687	0
GFEA / VIRGINIA COMMONWEALTH UNIVERSITY (FP00017049_SA006_AMD01)	4,354	0
GFEA / WASHINGTON UNIV IN ST LOUIS MISSOURI (WU-23-0593-MOD-3_AMD03)	206,378	0
GFEA / WEILL MEDICAL COLLEGE OF CORNELL UNIVERS (240209-4)	11,459	0
GGBA	3,214,153	365,541
GGBA / CIAN, INC. (2024-158073)	43,922	0
GGBA / CREIGHTON UNIVERSITY (270748)	-278	0
GLAA	33,320	-18,455
GLAA / BOSTON CHILDREN'S HOSPITAL (GENFD0002592463)	9,834	0
93.855 / ALLERGY AND INFECTIOUS DISEASES RESEARCH	73,152,869	9,139,274
GFBA	3,409,011	81,402
GFBA / GEORGETOWN UNIVERSITY (414701_GR 414915-UC)	-54,375	0
GFBA / RUTGERS UNIVERSITY (SUB00002691)	11,411	0
GFBA / SCRIPPS RESEARCH INSTITUTE (5-55187)	86,518	0
GFEA	32,900,423	4,655,236
GFEA / ALBERT EINSTEIN COLLEGE OF MEDICINE OF Y (312614)	21,280	0
GFEA / BENAROYA RESEARCH INSTITUTE AT VIRGINIA (0142203503_AMD01)	437,272	0
GFEA / BENAROYA RESEARCH INSTITUTE AT VIRGINIA (0142204503_AMD01)	95,333	0
GFEA / BENAROYA RESEARCH INSTITUTE AT VIRGINIA (FY19ITN340_FR)	3,894	0
GFEA / BENAROYA RESEARCH INSTITUTE AT VIRGINIA (FY24ITN273_AMD07_CR)	100	0
GFEA / BENAROYA RESEARCH INSTITUTE AT VIRGINIA (FY24ITN273_AMD07_FR)	3,103	0
GFEA / BENAROYA RESEARCH INSTITUTE AT VIRGINIA (FY24ITN340_AMD05)	10,360	0
GFEA / BENAROYA RESEARCH INSTITUTE AT VIRGINIA (FY24ITN543_AMD04)	2,048	0
GFEA / BENAROYA RESEARCH INSTITUTE AT VIRGINIA (FY24ITN555_AMD06_FR)	40,899	0
GFEA / BENAROYA RESEARCH INSTITUTE AT VIRGINIA (FY24ITN555_AMD07_CR)	34,404	0
GFEA / BENAROYA RESEARCH INSTITUTE AT VIRGINIA (FY24ITN567_AMD02_CR)	2,734	0
GFEA / BENAROYA RESEARCH INSTITUTE AT VIRGINIA (FY25ITN273_CR_AM08)	886	0
GFEA / BENAROYA RESEARCH INSTITUTE AT VIRGINIA (FY25ITN273_FR_AMD08)	192	0
GFEA / BENAROYA RESEARCH INSTITUTE AT VIRGINIA (FY25ITN340_AMD06_CR)	1,377	0
GFEA / BENAROYA RESEARCH INSTITUTE AT VIRGINIA (FY25ITN340_AMD06_FR)	-38	0
GFEA / BENAROYA RESEARCH INSTITUTE AT VIRGINIA (FY25ITN543_CR_AMD05)	2,532	0
GFEA / BENAROYA RESEARCH INSTITUTE AT VIRGINIA (FY25ITN555_AMD09_CR)	6,729	0
GFEA / BENAROYA RESEARCH INSTITUTE AT VIRGINIA (FY25ITN556_FR_AMD04)	954	0
GFEA / BENAROYA RESEARCH INSTITUTE AT VIRGINIA (FY25ITN567_FR_AMD03)	11,420	0
GFEA / CHANNING LABORATORY AT HARVARD MEDICAL S (151715.5123193.0003_AMD02)	269,286	0
GFEA / CHILDREN'S HOSPITAL BOSTON (GENFD0001867994_AMD09)	43,324	0
GFEA / CHILDREN'S HOSPITAL BOSTON (GENFD0001983503_AMD01)	13,071	0
GFEA / CHILDREN'S HOSPITAL BOSTON (GENFD0002583700_AMD05_PRE)	21,452	0
GFEA / CHILDREN'S HOSPITAL BOSTON (GENFD0002585829_AMD01)	147,529	0
GFEA / CHILDREN'S HOSPITAL OF PHILADELPHIA (GRT-00002464)	66	0
GFEA / CINCINNATI CHILDREN'S HOSPITAL MEDICAL C (309362(ADMIN)_AMD06)	20,477	0
GFEA / CINCINNATI CHILDREN'S HOSPITAL MEDICAL C (309363(CT1)_AMD06)	4,036	0
GFEA / CINCINNATI CHILDREN'S HOSPITAL MEDICAL C (OS00000144_AMD07)	17,787	0
GFEA / CINCINNATI CHILDREN'S HOSPITAL MEDICAL C (OS00000159AMI/309364(CT2))	32,559	0
GFEA / CMTX BIOTECH, INC (1R41AI187083-01_PRE)	164,283	0
GFEA / CRESTONE INC. (75N93019C00056)	128,074	0

PROGRAM CLUSTER		
FEDERAL AGENCY, MAJOR SUBDIVISION		
ALN OR OTHER ID NUMBER / PROGRAM NAME	TOTAL	AMOUNT PASSED
STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	EXPENDITURES (\$)	THROUGH TO SUBRECIPIENTS (\$)
GFEA / CRESTONE INC. (75N93019C00056_AMD01)	152,779	0
GFEA / EMORY UNIVERSITY, ATLANTA (A661152_AMD07_NCE)	-780	0
GFEA / EMORY UNIVERSITY, ATLANTA (A683325_AMD01)	134,218	0
GFEA / EMORY UNIVERSITY, ATLANTA (A786268_PRE)	251,322	0
GFEA / FAMILY HEALTH INTERNATIONAL (HPTN 083/PO17001905_MOD16)	67,043	0
GFEA / FAMILY HEALTH INTERNATIONAL (PO20003046_MOD08)	9,563	0
GFEA / FRED HUTCHINSON CANCER CENTER (0001148613_NCE)	13,164	0
GFEA / FRED HUTCHINSON CANCER CENTER (0001171679)	9,694	0
GFEA / FRED HUTCHINSON CANCER RESEARCH CENTER (0001089814_POP REDUCTION)	28	0
GFEA / HACKENSACK MEDICAL CENTER (G20029-2254-AMD02)	59,233	0
GFEA / HARVARD SCHOOL OF PUBLIC HEALTH (109786.5126609)	123,873	0
GFEA / HARVARD SCHOOL OF PUBLIC HEALTH (109786.5126609_AMD02)	672	0
GFEA / HARVARD UNIVERSITY-SCHOOL OF MEDICINE (152058.5132061.0006_PRE)	17,671	0
GFEA / HOUSTON METHODIST RESEARCH INSTITUTE (AGMT00008056AM3_AMD03)	164,541	0
GFEA / HOUSTON METHODIST RESEARCH INSTITUTE (AGMT00013037AM1)	19,439	0
GFEA / INDIANA UNIVERSITY (10052-UCD_AMD01)	169,766	0
GFEA / IOWA STATE UNIVERSITY (020626B_AMD05)	66,370	0
GFEA / IOWA STATE UNIVERSITY (029233A_PRE)	182,476	0
GFEA / JAEB CENTER FOR HEALTH RESEARCH (1UC4DK108612_AMD02)	23,518	0
GFEA / JOHNS HOPKINS SCHOOL OF MEDICINE (AWD-241136_MOD01)	196,103	0
GFEA / JOHNS HOPKINS UNIVERSITY (2005004774_AMD03)	55,207	0
GFEA / JOHNS HOPKINS UNIVERSITY (2005004774_AMD04)	71,287	0
GFEA / JOHNS HOPKINS UNIVERSITY (2005361773_AMD02)	-11	0
GFEA / JOHNS HOPKINS UNIVERSITY (2005361773_AMD03)	6,026	0
GFEA / JOHNS HOPKINS UNIVERSITY (2006700601)	9,919	0
GFEA / JOHNS HOPKINS UNIVERSITY (LDR 30_MOD05)	7,251	0
GFEA / JOHNS HOPKINS UNIVERSITY (LDR 30_MOD07)	6,145	0
GFEA / JOHNS HOPKINS UNIVERSITY (LDR27_MOD05)	17,142	0
GFEA / JOHNS HOPKINS UNIVERSITY (LDR27_MOD06)	25,199	0
GFEA / JOHNS HOPKINS UNIVERSITY (LDR29_I2037)	8,574	0
GFEA / JOHNS HOPKINS UNIVERSITY (LDR29_I2037_MOD08)	12,626	0
GFEA / JOHNS HOPKINS UNIVERSITY (LDR29_I2039)	8,574	0
GFEA / JOHNS HOPKINS UNIVERSITY (LDR29_I2039_MOD08)	12,626	0
GFEA / JOHNS HOPKINS UNIVERSITY (LDR29_P1112)	4,263	0
GFEA / JOHNS HOPKINS UNIVERSITY (LDR29_P1112_MOD09)	5,376	0
GFEA / JOHNS HOPKINS UNIVERSITY (LDR29-18)	12,862	0
GFEA / JOHNS HOPKINS UNIVERSITY (LDR29-19_MOD08)	15,556	0
GFEA / LARIX BIOSCIENCE LLC (AWD-233893_NCE)	88,612	0
GFEA / MAGEE-WOMENS RESEARCH INSTITUTE AND FOUN (9167_AMD05)	6,655	0
GFEA / NATIONAL JEWISH HEALTH (20121514)	-2,123	0
GFEA / NATIONAL JEWISH HEALTH (20121515)	6,500	0
GFEA / NATIONAL JEWISH HEALTH (20121515_AMD01)	78,407	0
GFEA / NATIONAL JEWISH HEALTH (20121615)	22,595	0
GFEA / NATIONAL JEWISH HEALTH (20121615_AMD01)	2,513	0
GFEA / NATIONAL JEWISH HEALTH (20121615_AMD02)	52,028	0
GFEA / NATIONAL JEWISH HEALTH (20121915_AMD01)	44,215	0
GFEA / NATIONAL JEWISH HEALTH (20121915_AMD02)	33,763	0
GFEA / NATIONAL JEWISH HEALTH (20125205_AMD05)	13,153	0
GFEA / NATIONAL JEWISH HEALTH (20125501_UCD)	276	0
GFEA / NATIONAL JEWISH HEALTH (20125503_UCD_AMD04)	56	0
GFEA / NATIONAL JEWISH HEALTH (20125504_UCD_AMD05)	26,003	0
GFEA / NATIONAL JEWISH HEALTH (20126204_AMD04)	277,996	0
GFEA / NATIONAL JEWISH HEALTH (20130604_AMD05)	39,728	0
GFEA / NATIONAL JEWISH HEALTH (20130605_AMD05)	14,013	0
GFEA / NATIONAL JEWISH HEALTH (20137702_AMD01)	70,025	0
GFEA / NORTHWESTERN UNIVERSITY (60068198 UCD)	44,535	0
GFEA / NORTHWESTERN UNIVERSITY (60068198 UCD_PRE)	0	0
GFEA / OHIO STATE UNIVERSITY (SPC-1000011418 GR130720)	54,374	0
GFEA / RUTGERS UNIVERSITY (SUB00002582_AMD03)	169,927	0
GFEA / SALK INSTITUTE FOR BIOLOGICAL STUDIES (17-0059-S002_PRE)	93,499	0
GFEA / SCRIPPS RESEARCH INSTITUTE (5-55101_AMD02)	243,173	0
GFEA / SEATTLE CHILDRENS RESEARCH INSTITUTE (13359SUB_YR03)	300,280	0
GFEA / SEATTLE CHILDRENS RESEARCH INSTITUTE (SUB00002445)	12,446	0
GFEA / SOUTHCENTRAL FOUNDATION (2023-466)	5,831	0
GFEA / SOUTHCENTRAL FOUNDATION (2025-1278_AMD04)	93,341	0
GFEA / THE JACKSON LABORATORY (210335-1123-02_AMD04)	8,122	0
GFEA / UNIVERSITY NEBRASKA MEDICAL CENTER (34-5301-2095-515_AMD04)	-1,000	0
GFEA / UNIVERSITY NEBRASKA MEDICAL CENTER (34-5301-2210-301_AMD01)	170,808	0
GFEA / UNIVERSITY OF ALABAMA AT BIRMINHAM (000509734-008_AMD02)	12	0
GFEA / UNIVERSITY OF ALABAMA AT BIRMINHAM (000520254-SC003_AMD05)	4,309	0
GFEA / UNIVERSITY OF ALABAMA AT BIRMINHAM (000522211-SC019_AMD05)	1,637	0
GFEA / UNIVERSITY OF ALABAMA AT BIRMINHAM (000522211-SC019_AMD06)	14,944	0
GFEA / UNIVERSITY OF ALABAMA AT BIRMINHAM (000522211-SC025)	9,507	0
GFEA / UNIVERSITY OF ALABAMA AT BIRMINHAM (000522211-SC025_AMD04)	-1,526	0
GFEA / UNIVERSITY OF ALABAMA AT BIRMINHAM (000522211-SC025_AMD05)	3,428	0
GFEA / UNIVERSITY OF ALABAMA AT BIRMINHAM (000522211-SC025_AMD06)	8,700	0
GFEA / UNIVERSITY OF ALABAMA AT BIRMINHAM (000522211-SC025_PRE02)	2,743	0

PROGRAM CLUSTER		
FEDERAL AGENCY, MAJOR SUBDIVISION		
ALN OR OTHER ID NUMBER / PROGRAM NAME	TOTAL	AMOUNT PASSED
STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	EXPENDITURES (\$)	THROUGH TO SUBRECIPIENTS (\$)
GFEA / UNIVERSITY OF CALIFORNIA AT DAVIS (A21-0255-S003_AMD02)	64,297	0
GFEA / UNIVERSITY OF CALIFORNIA AT IRVINE (2024-2255)	258,008	0
GFEA / UNIVERSITY OF CALIFORNIA AT SAN DIEGO (704125_AMD07)	241,104	0
GFEA / UNIVERSITY OF CALIFORNIA AT SAN DIEGO (704125_AMD08)	363,578	0
GFEA / UNIVERSITY OF CALIFORNIA AT SAN FRANCISC (120145C_AMD02)	-8	0
GFEA / UNIVERSITY OF CALIFORNIA AT SAN FRANCISC (120145C_AMD05)	1,564	0
GFEA / UNIVERSITY OF CALIFORNIA AT SAN FRANCISC (124605C_PRE)	1,127	0
GFEA / UNIVERSITY OF CALIFORNIA AT SAN FRANCISC (133255C_PRE)	26,286	0
GFEA / UNIVERSITY OF CALIFORNIA AT SAN FRANCISC (141675C_PRE)	214,983	0
GFEA / UNIVERSITY OF CALIFORNIA AT SAN FRANCISC (152325C)	157,047	0
GFEA / UNIVERSITY OF CALIFORNIA AT SAN FRANCISC (152325C_AMD01)	232,221	0
GFEA / UNIVERSITY OF CALIFORNIA AT SAN FRANCISC (154425C)	161,060	0
GFEA / UNIVERSITY OF CALIFORNIA AT SAN FRANCISC (154425C_AMD01)	939	0
GFEA / UNIVERSITY OF CALIFORNIA AT SAN FRANCISC (154705C_PRE)	53,673	0
GFEA / UNIVERSITY OF CALIFORNIA AT SAN FRANCISC (159785C)	528	0
GFEA / UNIVERSITY OF CALIFORNIA AT SAN FRANCISC (160605C)	35,402	0
GFEA / UNIVERSITY OF CALIFORNIA LOS ANGELES (1560 B LA547_AMD03)	42,631	0
GFEA / UNIVERSITY OF CALIFORNIA LOS ANGELES (1560 B YB243_AMD07)	983,237	0
GFEA / UNIVERSITY OF CALIFORNIA LOS ANGELES (1560 B YB243_AMD11)	767,497	0
GFEA / UNIVERSITY OF CALIFORNIA LOS ANGELES (15600000025164_AMD02)	27,012	0
GFEA / UNIVERSITY OF CALIFORNIA LOS ANGELES (15600000025164_AMD04)	38,899	0
GFEA / UNIVERSITY OF CALIFORNIA LOS ANGELES (15600000027480_AMD03)	3,887	0
GFEA / UNIVERSITY OF CALIFORNIA LOS ANGELES (15600000027480_AMD04)	1,131	0
GFEA / UNIVERSITY OF CALIFORNIA LOS ANGELES (15600000030243_AMD02)	6,574	0
GFEA / UNIVERSITY OF CALIFORNIA LOS ANGELES (15600000030243_AMD04)	9,778	0
GFEA / UNIVERSITY OF CALIFORNIA LOS ANGELES (1560-B-YB243_PRE)	456,873	0
GFEA / UNIVERSITY OF CALIFORNIA LOS ANGELES (1650 G LA419)	-123	0
GFEA / UNIVERSITY OF CALIFORNIA LOS ANGELES (16500000083287_AMD11)	52,979	0
GFEA / UNIVERSITY OF CALIFORNIA LOS ANGELES (16500000083287_AMD13)	55,669	0
GFEA / UNIVERSITY OF CALIFORNIA LOS ANGELES (16500000097060_AMD07)	115,812	0
GFEA / UNIVERSITY OF CALIFORNIA LOS ANGELES (16500000097060_AMD10)	101,238	0
GFEA / UNIVERSITY OF CALIFORNIA LOS ANGELES (16500000176023)	709,820	0
GFEA / UNIVERSITY OF CALIFORNIA LOS ANGELES (16500000176023_PRE)	211,325	0
GFEA / UNIVERSITY OF IOWA (S03996-01_AMD03)	269,599	0
GFEA / UNIVERSITY OF MASSACHUSETTS (OSP28780-00_AMD05)	169,938	0
GFEA / UNIVERSITY OF NORTH CAROLINA (5130781_AMD02)	23,976	0
GFEA / UNIVERSITY OF NORTH CAROLINA CHAPEL HILL (5120902_AMD05)	117,408	0
GFEA / UNIVERSITY OF NORTH CAROLINA CHAPEL HILL (5125073_RESCINDED TERM)	130,368	0
GFEA / UNIVERSITY OF PENNSYLVANIA (501348)	13,171	0
GFEA / UNIVERSITY OF PITTSBURGH (AWD00009570 (139900-1))	119,524	0
GFEA / UNIVERSITY OF ROCHESTER (417705G/URFAO:GR511036)	10,779	0
GFEA / UNIVERSITY OF TENNESSEE HEALTH SCIENCE (24-1961)	5,817	0
GFEA / UNIVERSITY OF TEXAS AT DALLAS (23010843_AMD02)	193,870	0
GFEA / UNIVERSITY OF TEXAS SW MEDICAL CENTER (GMO230910)	23,910	0
GFEA / UNIVERSITY OF TEXAS SW MEDICAL CENTER (GMO250119)	108,027	0
GFEA / UNIVERSITY OF WASHINGTON (UWSC12544_AMD04)	32,208	0
GFEA / UNIVERSITY OF WASHINGTON (UWSC12599_AMD04)	192,086	0
GFEA / UNIVERSITY OF WISCONSIN SYSTEM (0000003629_YR04)	221,985	0
GFEA / UNIVERSITY OF WISCONSIN SYSTEM (0000004296_YR05)	35,148	0
GFEA / VANDERBILT UNIVERSITY MEDICAL CENTER (VUMC 127530)	30,497	0
GFEA / VANDERBILT UNIVERSITY MEDICAL CENTER (VUMC94560_AMD02)	2,783	0
GFEA / WASHINGTON UNIV IN ST LOUIS MISSOURI (WU-25-0272)	161,444	0
GFEA / WASHINGTON UNIV IN ST LOUIS MISSOURI (WU-25-0277)	196,303	0
GGBA	19,620,863	4,352,151
GGBA (COVID-19)	239,222	0
GGBA (COVID-19) / OKLAHOMA STATE UNIVERSITY (1-507222-003)	236,521	0
GGBA (COVID-19) / UNIVERSITY OF CALIFORNIA, DAVIS (A20-1992-S005)	357,835	0
GGBA / CELESTIAL THERAPEUTICS, INC. (AGREEMENT DTD 06/27/2023)	47,324	0
GGBA / COLUMBIA UNIVERSITY (1(GG014746-40))	905	0
GGBA / CORNELL UNIVERSITY (SUBAWARD NO: 92742-20600)	71,936	0
GGBA / EMORY UNIVERSITY (A818257)	103,113	0
GGBA / HMH HOSPITALS CORPORATION (G10258-2262)	23,562	0
GGBA / RUTGERS - STATE UNIVERSITY OF NEW JERSEY (3463)	21,688	0
GGBA / SOLARIS VACCINES, INC. (2023-153650)	35,171	0
GGBA / ST. JUDE MEDICAL, INC. (GR-0003343-8109563)	408,989	0
GGBA / STELLENBOSCH UNIVERSITY (S006823-CSU-04)	128,149	0
GGBA / THE OHIO STATE UNIVERSITY (SPC-1000013930 GF137111)	6,102	0
GGBA / TUFTS UNIVERSITY (102222-00001:NIH062)	23,367	0
GGBA / TULANE UNIVERSITY (TULSCC56007322/23)	1,959	0
GGBA / UNIVERSITY AT BUFFALO-THE STATE UNIVERSITY OF NEW YORK (SUBAWARD# R1305783)	138,792	0
GGBA / UNIVERSITY OF CALIFORNIA, LOS ANGELES (15600000123613)	149,706	0
GGBA / UNIVERSITY OF CALIFORNIA, RIVERSIDE (S-001523)	28,031	0
GGBA / UNIVERSITY OF CALIFORNIA, SAN FRANCISCO (152105C)	320,450	0
GGBA / UNIVERSITY OF OKLAHOMA (2025-62)	8,388	0
GGBA / UNIVERSITY OF TEXAS HEALTH SCIENCE CENTER AT HOUSTON (SA0002659, PO# UTH256749)	710,489	0
GGBA / UNIVERSITY OF TEXAS HEALTH SCIENCE CENTER AT HOUSTON (SA0002664)	933,664	0
GGBA / VIRGINIA POLYTECHNIC INSTITUTE (412656-19019)	20,573	0

PROGRAM CLUSTER		
FEDERAL AGENCY, MAJOR SUBDIVISION		
ALN OR OTHER ID NUMBER / PROGRAM NAME	TOTAL	AMOUNT PASSED
STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	EXPENDITURES (\$)	THROUGH TO SUBRECIPIENTS (\$)
GGBA / WAKE FOREST UNIVERSITY HEALTH SCIENCES (1065-45108-11000000241)	4,612	0
GLAA	213,338	50,485
93.856 / MICROBIOLOGY AND INFECTIOUS DISEASES RESEARCH	4,032	0
GFEA / COLUMBIA UNIVERSITY (2(GG014929-36)_AMD04)	4,032	0
93.859 / BIOMEDICAL RESEARCH AND RESEARCH TRAINING	49,395,384	1,487,932
GFBA	15,066,966	617,861
GFBA / NORTHWEST PORTLAND AREA INDIAN HEALTH (C23-72)	38,240	0
GFBA / TEMPLE UNIVERSITY (268800-UC)	67,275	0
GFBA / UNIVERSITY OF CALIFORNIA RIVERSIDE (S-001690)	40,944	0
GFBA / UNIVERSITY OF CALIFORNIA SANTA BARBARA (KK2023)	542	0
GFBA / UNIVERSITY OF IOWA (S04457-01)	35,470	0
GFBA / UNIVERSITY OF WASHINGTON (UWSC11479)	17,818	0
GFCA	692,385	29,824
GFCA / LOUISIANA STATE UNIVERSITY (PO-0000190364)	9,823	0
GFEA	21,096,992	585,940
GFEA / CHILDREN'S HOSPITAL OF PHILADELPHIA (GRT-00003970_AMD01)	101,475	0
GFEA / FLORIDA STATE UNIVERSITY (R000002708_AMD04)	64,269	0
GFEA / FRED HUTCHINSON CANCER CENTER (0001150994_AMD02)	38,189	0
GFEA / JOHNS HOPKINS UNIVERSITY (2006300866_AMD02)	28,873	0
GFEA / NATIONAL JEWISH HEALTH (20126104_AMD03)	2,862	0
GFEA / NAVAJO NATION-DINE' EDUCATION (2223-02-522_AMD01)	63,017	0
GFEA / NAVAJO NATION-DINE' EDUCATION (2223-02-522_AMD02)	154,510	0
GFEA / RUTGERS UNIVERSITY (0655_MOD05)	1,647	0
GFEA / UNIVERSITY OF HOUSTON-DIVISION OF RESEAR (R-24-0168)	-11,791	0
GFEA / UNIVERSITY OF HOUSTON-DIVISION OF RESEAR (R-24-0168_PRE)	136,433	0
GFEA / UNIVERSITY OF WISCONSIN SYSTEM (0000003124_AMD02)	94,315	0
GFEA / WAKE FOREST UNIVERSITY SCHOOL OF MEDICIN (2421-45202-11000002544)	2,454	0
GGBA	11,132,983	254,307
GGBA / EPICYIPHER, INC. (GM149036-CSU)	109,373	0
GGBA / UNIVERSITY OF TEXAS HEALTH SCIENCE CENTER SAN ANTONIO (173471/173470)	1,403	0
GLAA	28,160	0
GSAA	380,757	0
93.865 / CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH	36,443,105	6,800,145
GFBA	2,826,501	614,159
GFBA / MEDICAL UNIVERSITY OF SOUTH CAROLINA (A00-2240-S023)	-2,452	0
GFBA / UNIVERSITY OF CALIFORNIA AT SAN DIEGO (704581)	273,220	0
GFBA / UNIVERSITY OF CALIFORNIA AT SAN DIEGO (707554)	26,159	0
GFCA	85,417	0
GFCA / UNIVERSITY OF ARIZONA (SUBAWARD 724057)	268,783	0
GFEA	23,075,072	3,750,649
GFEA / BOSTON COLLEGE (5117021-1)	11,370	0
GFEA / BOSTON MEDICAL CENTER (7125-UCDENVERANSCHUTZ-02)	22,078	0
GFEA / BOSTON UNIVERSITY (4500005424)	32,146	0
GFEA / BRIGHAM AND WOMENS HOSPITAL (GR0129645-S01_AMD02)	46,137	0
GFEA / CHILDREN'S NATIONAL MEDICAL CENTER (30005546-01_AMD05)	1,785	0
GFEA / CHILDREN'S NATIONAL MEDICAL CENTER (30005547-09_AMD05)	26,477	0
GFEA / CHILDREN'S NATIONAL MEDICAL CENTER (30005550-03_AMD01)	49,848	0
GFEA / CHILDREN'S HOSPITAL OF PHILADELPHIA (GRT-00000762_AMD05 (CR))	984	0
GFEA / CHILDREN'S HOSPITAL OF PHILADELPHIA (GRT-00000762_AMD05_FR)	1,518	0
GFEA / CHILDREN'S HOSPITAL OF PHILADELPHIA (GRT-00000762_AMD06_CR)	18,441	0
GFEA / CHILDREN'S HOSPITAL OF PHILADELPHIA (GRT00001597_AMD05)	8,753	0
GFEA / CHILDREN'S HOSPITAL OF PHILADELPHIA (GRT-00002485_AMD02)	8,057	0
GFEA / CHILDREN'S HOSPITAL OF PHILADELPHIA (GRT-00003193_AMD02)	60	0
GFEA / CHILDRENS RESEARCH INSTITUTE (30006058)	822	0
GFEA / CHILDRENS RESEARCH INSTITUTE (30008154-04_PRE)	33,558	0
GFEA / CINCINNATI CHILDREN'S HOSPITAL MEDICAL C (OS00000342_AMD02)	121,931	0
GFEA / CINCINNATI CHILDREN'S HOSPITAL MEDICAL C (OS00000762/401299_AMD02)	1,385	0
GFEA / CINCINNATI CHILDREN'S HOSPITAL MEDICAL C (OS00000762_AMD04)	116,192	0
GFEA / COLUMBIA UNIVERSITY (1(GG011352-01)_PRE)	34,830	0
GFEA / COLUMBIA UNIVERSITY (3(GG020044-01)_AMD01_PRE)	32,740	0
GFEA / DUKE UNIVERSITY (HHSN-275201800003I)	21,982	0
GFEA / FLORIDA STATE UNIVERSITY (R000003142_AMD01)	6,488	0
GFEA / FLORIDA STATE UNIVERSITY (R000003142_TERMINATION)	5,816	0
GFEA / GEORGE WASHINGTON UNIVERSITY (U24HD036801)	-1	0
GFEA / HARVARD PILGRIM HEALTH CARE, INC. (AH000730_AMD05)	16,321	0
GFEA / HARVARD SCHOOL OF PUBLIC HEALTH (117267-0449-5125418)	1,877	0
GFEA / HARVARD SCHOOL OF PUBLIC HEALTH (117267-0452-5126165)	1,717	0
GFEA / HARVARD SCHOOL OF PUBLIC HEALTH (117267-0567-5126159_ET)	6,042	0
GFEA / HARVARD SCHOOL OF PUBLIC HEALTH (117270-5112855_AMD07)	111,945	0
GFEA / HARVARD UNIVERSITY (117267-0353-5122039_AMD02)	6,508	0
GFEA / HARVARD UNIVERSITY (117267-0353-5122039_ET)	79,659	0
GFEA / HARVARD UNIVERSITY-SCHOOL OF PUBLIC HEAL (117267-0445-5119391_AMD01)	39,925	0
GFEA / HARVARD UNIVERSITY-SCHOOL OF PUBLIC HEAL (117267-0451-5119389_AMD01)	18,504	0
GFEA / HARVARD UNIVERSITY-SCHOOL OF PUBLIC HEAL (117267-0545-5119391_AMD02)	283,361	0
GFEA / HARVARD UNIVERSITY-SCHOOL OF PUBLIC HEAL (117267-0551-5119389_ET)	175,641	0
GFEA / JOHNS HOPKINS UNIVERSITY (AWD-192792_CR_MOD04)	2,967	0
GFEA / JOHNS HOPKINS UNIVERSITY (AWD-192792_FR_MOD05)	5,510	0

PROGRAM CLUSTER		
FEDERAL AGENCY, MAJOR SUBDIVISION		
ALN OR OTHER ID NUMBER / PROGRAM NAME	TOTAL	AMOUNT PASSED
STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	EXPENDITURES (\$)	THROUGH TO SUBRECIPIENTS (\$)
GFEA / LURIE CHILDRENS HOSPITAL (A24-0011-S001)	15,861	0
GFEA / LURIE CHILDRENS HOSPITAL (A24-0011-S001_AMD01)	-45	0
GFEA / LURIE CHILDRENS HOSPITAL (A24-0049-S002-A01)	69,445	0
GFEA / MASSACHUSETTS GENERAL HOSPITAL (GR0246321-S01)	1,937	0
GFEA / MEDICAL COLLEGE OF WISCONSIN INC (AWD-182478_FR)	163	0
GFEA / NATIONWIDE CHILDRENS HOSPITAL (700196-0424-00_AMD06)	27,531	0
GFEA / NEW YORK UNIVERSITY (20-A1-00-1002855_AMD05)	-1,641	0
GFEA / NORC AT THE UNIVERSITY OF CHICAGO (G254.UCDENVER.01)	-658	0
GFEA / OAK RIDGE ASSOCIATED UNIVERSITIES/DOE (21880_MOD23)	205,840	0
GFEA / OAK RIDGE ASSOCIATED UNIVERSITIES/DOE (610471_MOD02)	129,018	0
GFEA / OKLAHOMA STATE UNIVERSITY (1-571918-DENVER_AMD05)	-484	0
GFEA / OREGON HEALTH SCIENCES UNIVERSITY (1014948_UCDENVER_A1)	19,042	0
GFEA / OREGON HEALTH SCIENCES UNIVERSITY (1014948_UCDENVER_A1_AMD06)	38,226	0
GFEA / PETRI BIO (AWD-240635_AMD01)	128,040	0
GFEA / POINT DESIGNS, LLC (AWD-190611_AMD03_NCE)	0	0
GFEA / POINT DESIGNS, LLC (AWD-231668)	78,454	0
GFEA / PORTLAND STATE UNIVERSITY (100297)	-773	0
GFEA / PURDUE UNIVERSITY (11001696-002_PRE)	55,895	0
GFEA / SEATTLE CHILDRENS RESEARCH INSTITUTE (13381SUB_MOD01)	63,538	0
GFEA / SHEPHERD CENTER (SHEP-23-0001_AMD04)	39,639	0
GFEA / UNIVERSITY NEBRASKA MEDICAL CENTER (34-5321-2003-010_AMD05)	-10,379	0
GFEA / UNIVERSITY OF ALABAMA AT BIRMINGHAM (000538651-SC008)	7,749	0
GFEA / UNIVERSITY OF CALIFORNIA AT DAVIS (A19-1176-S001_AMD05_NCE)	2	0
GFEA / UNIVERSITY OF CALIFORNIA AT IRVINE (2022-1757_PRE)	172,656	0
GFEA / UNIVERSITY OF MASSACHUSETTS (SUB00000500)	2,456	0
GFEA / UNIVERSITY OF MASSACHUSETTS (SUB00000500_AMD01)	7,053	0
GFEA / UNIVERSITY OF MASSACHUSETTS (SUB00000529_PRE)	43,053	0
GFEA / UNIVERSITY OF MICHIGAN (SUBK00015676_AMD01)	16	0
GFEA / UNIVERSITY OF MICHIGAN (SUBK00020833_AMD01)	6,358	0
GFEA / UNIVERSITY OF OKLAHOMA HEALTH SCIENCES C (RS20240217-01_PRE)	246,246	0
GFEA / UNIVERSITY OF PENNSYLVANIA (579920 / 51472_AMD02)	100	0
GFEA / UNIVERSITY OF UTAH (10058860-05-DECH_FR_AMD05)	24,963	0
GFEA / UNIVERSITY OF UTAH (10061971-08_PRE)	103,650	0
GFEA / UNIVERSITY OF UTAH (10066410-02-UC)	-285	0
GFEA / UNIVERSITY OF UTAH (10066410-02-UC_AMD01)	12,654	0
GFEA / UNIVERSITY OF UTAH (10068732-01-UCD)	62,035	0
GFEA / UNIVERSITY OF UTAH (10068732-01-UCD_AMD01)	61,112	0
GFEA / UNIVERSITY OF VIRGINIA (GB10318.PO#2113395_AMD07)	121	0
GFEA / UNIVERSITY OF VIRGINIA (GR101654.SUB00000990_PRE)	19,159	0
GFEA / UNIVERSITY OF WASHINGTON (13337SUB_MOD01)	18,321	0
GFEA / UNIVERSITY OF WISCONSIN SYSTEM (0000004279)	33,115	0
GFEA / UNIVERSITY OF WISCONSIN SYSTEM (AWD-190175_AMD03_PRE)	2,064	0
GFEA / YALE UNIVERSITY (CON-80003415 (GR114865))	4,869	0
GFEA / YALE UNIVERSITY (CON-80003575(GR115857))	4,195	0
GFEA / YALE UNIVERSITY (CON-80005366 (GR124926))	72,770	0
GGBA	6,740,875	2,435,337
GGBA / CINCINNATI CHILDREN'S HOSPITAL MEDICAL CENTER (OS00000989)	26,891	0
GGBA / COLLAMEDIX, INC. (CSU143755)	0	0
GGBA / KENT STATE UNIVERSITY (403098-CSU)	6,184	0
93.866 / AGING RESEARCH	46,249,324	5,584,387
GFBA	11,371,200	1,542,744
GFBA / BUCK INSTITUTE FOR RESEARCH ON AGING (SA16027-CO)	-46	0
GFBA / COLUMBIA UNIVERSITY (2(GG015971-05))	148,284	0
GFBA / NEW YORK UNIVERSITY (F2328-04)	9,665	0
GFBA / PENNSYLVANIA STATE UNIVERSITY (S000086-DHHS)	54,726	0
GFBA / PENNSYLVANIA STATE UNIVERSITY (S002325-DHHS)	1	0
GFBA / PENNSYLVANIA STATE UNIVERSITY (S003983-AECM)	62,151	0
GFBA / UNIVERSITY OF CALIFORNIA AT SAN DIEGO (KR 705666)	148,386	0
GFBA / UNIVERSITY OF CALIFORNIA RIVERSIDE (S-001367)	-222,208	-181,681
GFBA / UNIVERSITY OF MICHIGAN (SUBK00021892)	1,772	0
GFBA / UNIVERSITY OF MICHIGAN (SUBK00022417)	14,289	0
GFBA / UNIVERSITY OF MINNESOTA (SUBA00000240-P010423303)	14,132	0
GFBA / UNIVERSITY OF MINNESOTA (SUBA00000360-P011215504)	28,225	0
GFBA / UNIVERSITY OF ROCHESTER (SUB00000619/URFAOGR533967)	-1,339	0
GFBA / UNIVERSITY OF SOUTHERN CALIFORNIA (SCON-00005228)	17,738	0
GFBA / UNIVERSITY OF SOUTHERN CALIFORNIA (SCON-00006792)	29,284	0
GFBA / UNIVERSITY OF SOUTHERN CALIFORNIA (SCON-00007336)	14,053	0
GFBA / UNIVERSITY OF TEXAS AT AUSTIN (UT AUS-SUB00000065)	39,636	0
GFBA / UNIVERSITY OF TEXAS AT AUSTIN (UT AUS-SUB000001792)	146,055	0
GFBA / UNIVERSITY OF WASHINGTON (UWSC14702)	47,249	0
GFCA / PIKES PEAK AREA COUNCIL OF GOV (UCCS2025-2026)	103,360	0
GFEA	28,013,874	3,989,768
GFEA / ALBERT EINSTEIN COLLEGE OF MEDICINE OF Y (33320A_AMD03)	17,625	0
GFEA / BETH ISRAEL DEACONESS MEDICAL CENTER (01062185_AMD05)	8,028	0
GFEA / BETH ISRAEL DEACONESS MEDICAL CENTER (01063347_AMD01)	-348	0
GFEA / BETH ISRAEL DEACONESS MEDICAL CENTER (01063347_AMD02_CR)	91,500	0
GFEA / BETH ISRAEL DEACONESS MEDICAL CENTER (01063347_AMD02_FR)	2,480	0

PROGRAM CLUSTER		
FEDERAL AGENCY, MAJOR SUBDIVISION		
ALN OR OTHER ID NUMBER / PROGRAM NAME	TOTAL	AMOUNT PASSED
STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	EXPENDITURES (\$)	THROUGH TO SUBRECIPIENTS (\$)
GFEA / BETH ISRAEL DEACONESS MEDICAL CENTER (01063347_FR)	1,462	0
GFEA / BROWN UNIVERSITY (00002431)	-220	0
GFEA / COLUMBIA UNIVERSITY (3(GG015832-05))	0	0
GFEA / COLUMBIA UNIVERSITY (8(GG014998-01)_AMD01)	34,612	0
GFEA / GEORGE WASHINGTON UNIVERSITY (S-DPA2223-LM06)	18	0
GFEA / GEORGE WASHINGTON UNIVERSITY (S-DPA2223-LM06_AMD01)	102,495	0
GFEA / GEORGE WASHINGTON UNIVERSITY (S-DPA2223-LM06_AMD02)	79,826	0
GFEA / GEORGE WASHINGTON UNIVERSITY (S-DPA2425-LM06)	435,741	0
GFEA / GEORGIA STATE UNIVERSITY (SP00015890-02_AMD02)	24,778	0
GFEA / ICAHN SCHOOL OF MEDICINE AT MOUNT SINAI (0255-D981-4609_AMD04)	11,695	0
GFEA / INDIANA UNIVERSITY (10270)	131,845	0
GFEA / INDIANA UNIVERSITY (10270_AMD01)	4,806	0
GFEA / JOHNS HOPKINS UNIVERSITY (2005195338_AMD03)	7	0
GFEA / JOHNS HOPKINS UNIVERSITY (2005195338_AMD04)	26,017	0
GFEA / JOHNS HOPKINS UNIVERSITY (2005267962)	33	0
GFEA / JOHNS HOPKINS UNIVERSITY (2005267962_AMD03)	98,666	0
GFEA / JOHNS HOPKINS UNIVERSITY (2006596923)	21,562	0
GFEA / JOHNS HOPKINS UNIVERSITY (2006621619_PRE)	44,102	0
GFEA / JOHNS HOPKINS UNIVERSITY (2006650366)	15,000	0
GFEA / LOUISIANA STATE UNIVERSITY (AG069476-UCD01_AMD04)	160,138	0
GFEA / MASSACHUSETTS GENERAL HOSPITAL (241083_AMD03)	45,181	0
GFEA / MASSACHUSETTS GENERAL HOSPITAL (241911)	36,485	0
GFEA / MASSACHUSETTS GENERAL HOSPITAL (246184_PRE)	76,205	0
GFEA / MAYO CLINIC ROCHESTER (REC-263134/SIT-263134_FR)	35	0
GFEA / MAYO CLINIC ROCHESTER (REC-263134-01_AMD03)	-242	0
GFEA / MAYO CLINIC ROCHESTER (REC-263134-04_CR)	-656	0
GFEA / MAYO CLINIC ROCHESTER (REC-263134-04_FR)	7,226	0
GFEA / MAYO CLINIC ROCHESTER (REC-263134-07_CR_AMD7 REV)	143,765	0
GFEA / MAYO CLINIC ROCHESTER (SIT-263134-04_FR_AMD04)	34,543	0
GFEA / MAYO CLINIC ROCHESTER (UNI-345616)	3,765	0
GFEA / MENOGENIX, INC (MNGX-102_AMD01)	43,697	0
GFEA / NEW YORK UNIVERSITY (23-A1-00-1007569)	77,225	0
GFEA / NEW YORK UNIVERSITY (24-A1-00-1011311_AMD01)	35,020	0
GFEA / OHIO STATE UNIVERSITY (SPC-1000012867_AMD02)	128	0
GFEA / OHIO STATE UNIVERSITY (SPC-1000014621 GR139041)	26,051	0
GFEA / UNIVERSITY OF ALABAMA AT BIRMINHAM (000537726-SC001_A02)	180,798	0
GFEA / UNIVERSITY OF CALIFORNIA AT SAN FRANCISC (13739SC_AMD03)	99,316	0
GFEA / UNIVERSITY OF CALIFORNIA AT SAN FRANCISC (13739SC_AMD04)	84,184	0
GFEA / UNIVERSITY OF HOUSTON-DIVISION OF RESEAR (R-24-0210_AMD01)	79,786	0
GFEA / UNIVERSITY OF KENTUCKY (3200006345-25-018)	64,227	0
GFEA / UNIVERSITY OF MASSACHUSETTS CHAN (SUB00000504)	39,797	0
GFEA / UNIVERSITY OF MICHIGAN (SUBK00014436_AMD03)	44,475	0
GFEA / UNIVERSITY OF MICHIGAN (SUBK00014436_PRE)	2,567	0
GFEA / UNIVERSITY OF NORTH CAROLINA CHAPEL HILL (5119786/5123080(FR)4REV.1)	104,576	0
GFEA / UNIVERSITY OF NORTH CAROLINA CHAPEL HILL (5119787_AMD04)	12,920	0
GFEA / UNIVERSITY OF NORTH CAROLINA CHAPEL HILL (5126283 (CR)_PRE)	59,839	0
GFEA / UNIVERSITY OF NORTH CAROLINA CHAPEL HILL (5126592 (FR))	-21,736	0
GFEA / UNIVERSITY OF PITTSBURGH (AWD00003000 (139692-10))	11,614	0
GFEA / UNIVERSITY OF SOUTHERN CALIFORNIA (125555821_AMD04)	-17,114	0
GFEA / UNIVERSITY OF SOUTHERN CALIFORNIA (125555821_AMD06)	27,846	0
GFEA / UNIVERSITY OF SOUTHERN CALIFORNIA (135403299_AMD05)	7,999	0
GFEA / UNIVERSITY OF WISCONSIN SYSTEM (0000001192_AMD04)	13,655	0
GFEA / UNIVERSITY OF WISCONSIN SYSTEM (0000001971_AMD03)	58,857	0
GFEA / UNIVERSITY OF WISCONSIN SYSTEM (0000003983)	66,943	0
GFEA / WAKE FOREST UNIVERSITY SCHOOL OF MEDICIN (23-009)	-10,828	0
GFEA / WAKE FOREST UNIVERSITY SCHOOL OF MEDICIN (23-009_AMD01)	115,435	0
GFEA / WAKE FOREST UNIVERSITY SCHOOL OF MEDICIN (23-009_AMD02)	596,431	0
GFEA / WASHINGTON STATE UNIVERSITY (136874-SPC003247_AMD-D)	13,644	0
GFEA / WASHINGTON UNIV IN ST LOUIS MISSOURI (WU-21-271-MOD-5)	176,135	0
GFEA / WASHINGTON UNIV IN ST LOUIS MISSOURI (WU-24-0473_MOD01)	64,661	0
GFEA / WEILL MEDICAL COLLEGE OF CORNELL UNIVERS (230135-7_AMD01_CF)	-79	0
GFEA / WEILL MEDICAL COLLEGE OF CORNELL UNIVERS (233072-2)	232,656	0
GFEA / WICHITA STATE UNIVERSITY (R53651-24-00376_PRE)	502,438	0
GGBA	1,363,750	233,556
GGBA / FLORIDA ATLANTIC UNIVERSITY (CR-K319)	136,885	0
GGBA / SANFORD BURNHAM PREBYS MEDICAL DISCOVERY INSTITUTE (70534-14045-CSU)	43,217	0
GGBA / UNIVERSITY OF CALIFORNIA, IRVINE (2023-2037)	29,879	0
GGBA / UNIVERSITY OF CALIFORNIA, SAN DIEGO (705956)	22,382	0
GGBA / UNIVERSITY OF MICHIGAN (SUBK00017914, 2R01AG03153-17S1)	95,004	0
GGBA / UNIVERSITY OF SOUTHERN CALIFORNIA (SCON-00006978)	31,866	0
GGBA / UNIVERSITY OF SOUTHERN CALIFORNIA (SCON-00007680)	19,245	0
GGBA / VRTOGETHER (AGREEMENT DTD 7/11/24)	15,271	0
93.867 / VISION RESEARCH	7,632,071	958,340
GFBA	25,658	0
GFEA	5,417,454	186,289
GFEA / INTELLIGENT IMAGING INNOVATIONS, INC. (AWD-190609_NCE02)	0	0
GFEA / MASSACHUSETTS GENERAL HOSPITAL (237342)	11	0

PROGRAM CLUSTER		
FEDERAL AGENCY, MAJOR SUBDIVISION		
ALN OR OTHER ID NUMBER / PROGRAM NAME	TOTAL	AMOUNT PASSED
STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	EXPENDITURES (\$)	THROUGH TO SUBRECIPIENTS (\$)
GFEA / MASSACHUSETTS GENERAL HOSPITAL (237342_AMD01)	4,445	0
GFEA / MCMASTER UNIVERSITY (20015314_AMD08)	50,463	0
GFEA / NEW YORK UNIVERSITY (AWD-175052_NCE)	20,390	0
GFEA / OREGON HEALTH SCIENCES UNIVERSITY (1016626_UCDENVER_AMD02)	105,696	0
GFEA / SCHEPENS EYE RESEARCH INSTITUTE (533470_AMD02)	1,998	0
GFEA / SCHEPENS EYE RESEARCH INSTITUTE (AWD-230743_MOD03)	27	0
GFEA / UNIVERSITY OF IDAHO (CB7897-8977866_PRE)	142,256	0
GFEA / UNIVERSITY OF IOWA (S02486-01_AMD02_NCE)	824	0
GFEA / WASHINGTON UNIV IN ST LOUIS MISSOURI (WU-20-432_MOD04)	98,375	0
GGBA	368,632	117,940
GKAA	112,713	0
GLAA	1,280,604	654,111
GTA A / ICAHN SCHOOL OF MEDICINE AT MOUNT SINAI (0255-D571-4609)	2,525	0
93.872 / TRIBAL MATERNAL, INFANT, AND EARLY CHILDHOOD HOME VISITING	533,493	111,608
GFEA	533,493	111,608
93.877 / AUTISM COLLABORATION, ACCOUNTABILITY, RESEARCH, EDUCATION, AND SUPPORT	41,191	0
GFEA / UNIVERSITY OF CALIFORNIA LOS ANGELES (15570000156376_AMD05)	17,134	0
GFEA / UNIVERSITY OF CALIFORNIA LOS ANGELES (15570000275449)	20,810	0
GFEA / UNIVERSITY OF CALIFORNIA LOS ANGELES (1557-G-ZB524_AMD03)	3,247	0
93.879 / MEDICAL LIBRARY ASSISTANCE	1,031,615	0
GFBA	20,093	0
GFEA	682,543	0
GFEA / COLUMBIA UNIVERSITY (1(GG014661-01)_AMD05)	34,703	0
GFEA / PACE UNIVERSITY (AWD-233846_PRE)	21,144	0
GFEA / UNIVERSITY OF CHICAGO (AWD103388 (SUB00000717))	125,046	0
GFEA / UNIVERSITY OF UTAH (10058621-02_AMD03)	148,086	0
93.914 / HIV EMERGENCY RELIEF PROJECT GRANTS	207,646	0
GFEA / DENVER OFFICE OF HIV RESOURCES (AWD-183684_AMD02)	-80	0
GFEA / DENVER OFFICE OF HIV RESOURCES (AWD-183684_AMD03)	161	0
GFEA / DENVER OFFICE OF HIV RESOURCES (AWD-183684_AMD06)	-175	0
GFEA / DENVER OFFICE OF HIV RESOURCES (AWD-183684_EXHIBIT A-3)	207,740	0
93.928 / SPECIAL PROJECTS OF NATIONAL SIGNIFICANCE	61,840	0
GFEA / COLORADO HEALTH NETWORK (AWD-222617)	163	0
GFEA / COLORADO HEALTH NETWORK (AWD-222617_AMD02)	6,249	0
GFEA / COLORADO HEALTH NETWORK (AWD-253672)	7,287	0
GFEA / UNIVERSITY OF CHICAGO (AWD103147 (SUB00000892))	48,141	0
93.945 / ASSISTANCE PROGRAMS FOR CHRONIC DISEASE PREVENTION AND CONTROL	637,870	0
GFEA	637,870	0
93.989 / INTERNATIONAL RESEARCH AND RESEARCH TRAINING	118,926	0
GFEA / COLUMBIA UNIVERSITY (1(GG013868-06))	14,702	0
GFEA / COLUMBIA UNIVERSITY (1(GG013868-09)_AMD04)	11,424	0
GFEA / UNIVERSITY OF ZIMBABWE (AWD-193043_AMD04_NCE)	92,800	0
93.990 / NATIONAL HEALTH PROMOTION	119,387	0
GFEA / HENNEPIN HEALTHCARE RESEARCH INSTITUTE (15568-03_AMD03)	119,387	0
93.AN2NIAID001 / DEVELOPMENT OF EPETRABOROLE AS A NOVEL THERAPEUTIC FOR MELIOIDOSIS AND ADDITIONAL ANTIMICROBIAL RESISTANT (AMR) BACTERIAL BIOTHRREAT PATHOGENS	73,163	0
GGBA / AN2 THERAPEUTICS (AN2NIAID001)	73,163	0
93.AN2NIAID001 / RESEARCH AREA 2: DEVELOPMENT OF THERAPEUTIC FOR BIODEFENSE	17,281	0
GGBA / AN2 THERAPEUTICS (AN2NIAID001)	17,281	0
93.AWD-21-10-0183 / DEPARTMENT OF HEALTH AND HUMAN SERVICES RESEARCH AND DEVELOPMENT PROGRAMS	65,929	0
GFBA / VESICLE THERAPEUTICS (AWD-21-10-0183)	65,929	0
93.AWD-23-08-0110 / DEPARTMENT OF HEALTH AND HUMAN SERVICES RESEARCH AND DEVELOPMENT PROGRAMS	80,833	0
GFBA / SIEYAX, LLC (AWD-23-08-0110)	80,833	0
93.AWD-24-08-0164 / DEPARTMENT OF HEALTH AND HUMAN SERVICES RESEARCH AND DEVELOPMENT PROGRAMS	428	0
GFBA / HYDRONOVO (AWD-24-08-0164)	428	0
93.CONTRACT NO. 75N93024D00009, TASK ORDER 75N93024F00002 / OPTION C01 GUARANTEED MINIMUM: PRE-CLINICAL MODELS OF INFECTIOUS DISEASES	1,373	0
GGBA	1,373	0
93.FEDERAL GRANT AWARD 90CA1863-01-00 / COMMUNITY COLLABORATION TO STRENGTHEN AND PRESERVE FAMILIES	16,917	0
GGBA / LARIMER COUNTY DEPARTMENT OF HUMAN SERVICES (FEDERAL GRANT AWARD 90CA1863-01-00)	16,917	0
93.GR111834 SPC-1000003744 / MICROBIAL ECOLOGY OF THE INFLAMED INTESTINE	3,607	0
GGBA / THE OHIO STATE UNIVERSITY (GR111834 SPC-1000003744)	3,607	0
93.R21AR081522 / EXTRACELLULAR MATRIX IMPACTS ANGIOGENESIS AND GROW 03/14/2023 (VERSION 0)	58,975	58,975
GLAA	58,975	58,975
93.RES602840 / ORCHESTRATING MULTIFACETED ENGINEERING FOR GROWING ARTIFICIAL JOINTS (OMEGA) (NITRO P-60)	1,342,891	0
GGBA / CASE WESTERN RESERVE UNIVERSITY (RES602840)	1,342,891	0
93.SUB-CES-PHR-04-2023 / INFLUENZA A VIRUSES SEROLOGY IN BACKYARD POULTRY AND SWINE IN SOUTHWEST GUATEMALA, 2022 (AGRICASA_ZOONOSIS)	-80	0
GGBA / UNIVERSIDAD DEL VALLE DE GUATEMALA (SUB-CES-PHR-04-2023)	-80	0
93.TBD / ROCKY MOUNTAIN LABORATORIES JAMAICAN FRUIT BAT COLONY Y7 JANUARY-FEBRUARY (5350531)	42,862	0
GGBA	42,862	0
93.UTAU5-SUB00001364 / DEPARTMENT OF HEALTH AND HUMAN SERVICES RESEARCH AND DEVELOPMENT PROGRAMS	435,803	0
GFBA / UNIVERSITY OF TEXAS AT AUSTIN (UTAU5-SUB00001364)	435,803	0
93.UWSC13298 / DEVELOPING THE PRIVATELY OWNED COMPANION DOG AS A MODEL FOR ALZHEIMER'S DISEASE	356,967	0
GGBA / UNIVERSITY OF WASHINGTON (UWSC13298)	356,967	0
97.044 / ASSISTANCE TO FIREFIGHTERS GRANT	56,146	0
GGBA / UNIVERSITY OF ARIZONA (641834)	25,943	0
GGBA / UNIVERSITY OF ARIZONA (741142)	30,203	0
97.061 / CENTERS FOR HOMELAND SECURITY	43,630	0

PROGRAM CLUSTER		
FEDERAL AGENCY, MAJOR SUBDIVISION		
ALN OR OTHER ID NUMBER / PROGRAM NAME	TOTAL	AMOUNT PASSED
STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	EXPENDITURES (\$)	THROUGH TO SUBRECIPIENTS (\$)
GGBA / TEXAS A AND M UNIVERSITY (CBTS 0506-05, PREVIOUSLY CBTS 0506-04)	17,723	0
GGBA / UNIVERSITY OF NORTH CAROLINA AT CHAPEL HILL (5125250)	25,907	0
97.132 / FINANCIAL ASSISTANCE FOR TARGETED VIOLENCE AND TERRORISM PREVENTION	283,810	0
GFBA	283,810	0
97.1378-P5-CUBOULDER / FEDERAL EMERGENCY MANAGEMENT AGENCY	31,529	0
GFBA / APPLIED TECHNOLOGY COUNCIL (1378-P5-CUBOULDER)	31,529	0
97.2024-159243 / VALENCIANO DAM MODEL STUDY	99,326	0
GGBA / HYDRAU-TECH, INC. (2024-159243)	99,326	0
97.24-CVM-215046-CSU / DETECTION CANINE SCIENCES, INNOVATION, TECHNOLOGY AND EDUCATION (DCSITE)	6,617	0
GGBA / AUBURN UNIVERSITY (24-CVM-215046-CSU)	6,617	0
97.EMW-2024-MP-HE-0008 / DEPARTMENT OF HOMELAND SECURITY RESEARCH AND DEVELOPMENT PROGRAMS	11,136	0
GFBA	11,136	0
98.001 / USAID FOREIGN ASSISTANCE FOR PROGRAMS OVERSEAS	134,835	-70,869
GFBA	-68,806	-70,869
GFEA / SEMILLA NUEVA (AWD-241862)	184,209	0
GFEA / TUFTS UNIVERSITY (EP0229392_TERM)	19,432	0
98.111648-1 / AGENCY FOR INTERNATIONAL DEVELOPMENT RESEARCH AND DEVELOPMENT PROGRAMS	97,298	0
GFBA / DELOITTE (111648-1)	97,298	0
98.89915-21006 / FEED THE FUTURE INNOVATION LAB FOR CROP IMPROVEMENT	200,501	11,939
GGBA / CORNELL UNIVERSITY (89915-21006)	200,501	11,939
98.89915-21006 / PARTICIPANT SUPPORT: FEED THE FUTURE INNOVATION LAB FOR CROP IMPROVEMENT	47,630	0
GGBA / CORNELL UNIVERSITY (89915-21006)	47,630	0
98.WU-24-0516 / PACKAGING AND PROCESSING OF FOOD FOR SAFETY, COST-EFFECTIVENESS AND REDUCED ENVIRONMENTAL IMPACT IN MALAWI	37,618	0
GGBA / WASHINGTON UNIVERSITY IN ST. LOUIS (WU-24-0516)	37,618	0
SCHOOLS AND ROADS CLUSTER	9,158,530	9,157,879
10.665 / SCHOOLS AND ROADS - GRANTS TO STATES	9,158,530	9,157,879
GGBA	651	0
WAAA	9,157,879	9,157,879
SNAP CLUSTER	1,514,672,388	91,408,468
10.551 / SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM	1,400,139,271	0
IHAA	1,400,139,271	0
10.561 / STATE ADMINISTRATIVE MATCHING GRANTS FOR THE SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM	114,533,117	91,408,468
GFBA / HUNGER FREE COLORADO (AWD-23-12-0022)	3,934	0
GFBA / HUNGER FREE COLORADO (AWD-24-09-0075)	2,308	0
GGBA / HUNGER FREE COLORADO (17143301)	0	0
GGBA / HUNGER FREE COLORADO (233CO401S2514)	30,357	0
GJBA	31,107	0
GWAA / HUNGER FREE COLORADO (N/A)	7,001	0
IHAA	114,458,410	91,408,468
SPECIAL EDUCATION CLUSTER (IDEA)	211,418,471	192,793,852
84.027 / SPECIAL EDUCATION GRANTS TO STATES	205,075,255	187,714,048
DAAA	205,075,255	187,714,048
84.173 / SPECIAL EDUCATION PRESCHOOL GRANTS	6,343,216	5,079,804
DAAA	6,343,216	5,079,804
STUDENT FINANCIAL ASSISTANCE CLUSTER	1,216,308,369	0
84.007 / FEDERAL SUPPLEMENTAL EDUCATIONAL OPPORTUNITY GRANTS	8,450,448	0
GFBA	1,377,924	0
GFCA	65,100	0
GFEA	321,472	0
GGBA	1,200,771	0
GGJA	475,484	0
GJBA	169,132	0
GJCA	250,000	0
GJDA	326,973	0
GJEA	532,054	0
GJFA	25,666	0
GJGA	43,138	0
GJHA	41,460	0
GJJA	744,925	0
GJKA	240,720	0
GJLA	197,072	0
GJMA	93,925	0
GJRA	31,999	0
GJTA	24,773	0
GKAA	268,830	0
GLAA	149,580	0
GSAA	175,471	0
GTAA	1,142,741	0
GWAA	85,760	0
GYAA	145,580	0
GZAA	319,898	0
84.033 / FEDERAL WORK-STUDY PROGRAM	9,155,746	0
GFBA	1,265,337	0

PROGRAM CLUSTER		
FEDERAL AGENCY, MAJOR SUBDIVISION		
ALN OR OTHER ID NUMBER / PROGRAM NAME	TOTAL	AMOUNT PASSED
STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	EXPENDITURES (\$)	THROUGH TO SUBRECIPIENTS (\$)
GFCA	41,878	0
GFEA	965,858	0
GGBA	1,251,012	0
GGJA	499,744	0
GJBA	220,927	0
GJCA	167,387	0
GJDA	295,673	0
GJEA	500,223	0
GJFA	1,623	0
GJGA	37,358	0
GJHA	51,783	0
GJJA	425,106	0
GJKA	204,979	0
GJLA	206,190	0
GJMA	138,821	0
GJRA	104,099	0
GJTA	24,377	0
GKAA	542,104	0
GLAA	518,467	0
GSAA	143,066	0
GTAA	730,889	0
GWAA	187,283	0
GYAA	262,517	0
GZAA	369,045	0
84.038 / FEDERAL PERKINS LOAN PROGRAM_FEDERAL CAPITAL CONTRIBUTIONS	4,228,416	0
GFBA	2,860,186	0
GFEA	185,307	0
GGBA	1,482,611	0
GGJA	2,065,283	0
GKAA	-2,973,498	0
GLAA	580,879	0
GWAA	27,648	0
84.063 / FEDERAL PELL GRANT PROGRAM	343,053,569	0
GFBA	36,425,614	0
GFCA	18,454,019	0
GFEA	25,683,168	0
GGBA	37,691,689	0
GGEA	17,359,558	0
GGJA	9,504,378	0
GJBA	7,785,104	0
GJCA	7,726,299	0
GJDA	13,755,422	0
GJEA	21,028,000	0
GJFA	1,268,448	0
GJGA	1,864,328	0
GJHA	2,160,222	0
GJJA	24,207,279	0
GJKA	10,716,246	0
GJLA	7,731,972	0
GJMA	4,423,066	0
GJRA	2,023,211	0
GJTA	1,055,518	0
GKAA	12,506,479	0
GLAA	6,380,904	0
GSAA	7,931,273	0
GTAA	40,492,590	0
GWAA	2,743,597	0
GYAA	4,007,442	0
GZAA	18,127,743	0
84.268 / FEDERAL DIRECT STUDENT LOANS	848,825,644	0
GFBA	154,103,444	0
GFCA	44,668,500	0
GFEA	150,771,524	0
GGBA	158,239,286	0
GGEA	67,171,540	0
GGJA	12,581,077	0
GJBA	7,931,171	0
GJCA	3,033,957	0
GJDA	9,247,796	0
GJEA	17,877,115	0
GJFA	263,324	0
GJGA	548,355	0
GJHA	1,118,273	0
GJJA	9,837,714	0
GJKA	5,055,833	0
GJLA	6,084,976	0
GJMA	1,407,618	0

PROGRAM CLUSTER		
FEDERAL AGENCY, MAJOR SUBDIVISION		
ALN OR OTHER ID NUMBER / PROGRAM NAME	TOTAL	AMOUNT PASSED
STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	EXPENDITURES (\$)	THROUGH TO SUBRECIPIENTS (\$)
GJRA	1,464,087	0
GJTA	1,416,085	0
GKAA	48,294,237	0
GLAA	36,163,000	0
GSAA	8,524,030	0
GTAA	52,653,424	0
GYAA	18,470,726	0
GZAA	31,898,552	0
84.379 / TEACHER EDUCATION ASSISTANCE FOR COLLEGE AND HIGHER EDUCATION GRANTS (TEACH GRANTS)	78,514	0
GFEA	49,751	0
GTAA	28,763	0
93.264 / NURSE FACULTY LOAN PROGRAM (NFLP)	612,691	0
GFEA	252,000	0
GKAA	360,691	0
93.342 / HEALTH PROFESSIONS STUDENT LOANS, INCLUDING PRIMARY CARE LOANS AND LOANS FOR DISADVANTAGED STUDENTS	477,788	0
GFEA	477,788	0
93.364 / NURSING STUDENT LOANS	755,280	0
GFEA	755,280	0
93.925 / SCHOLARSHIPS FOR HEALTH PROFESSIONS STUDENTS FROM DISADVANTAGED BACKGROUNDS	670,273	0
GTAA	670,273	0
TRANSIT SERVICES PROGRAMS CLUSTER	2,657,577	2,210,966
20.513 / ENHANCED MOBILITY OF SENIORS AND INDIVIDUALS WITH DISABILITIES	2,657,577	2,210,966
HAAA	2,657,577	2,210,966
HAAA (COVID-19)	0	0
20.516 / JOB ACCESS AND REVERSE COMMUTE PROGRAM	0	0
HAAA	0	0
20.521 / NEW FREEDOM PROGRAM	0	0
HAAA	0	0
TRIO CLUSTER	18,803,696	0
84.042 / TRIO STUDENT SUPPORT SERVICES	7,738,045	0
GFBA	372,569	0
GFEA	321,523	0
GGBA	723,012	0
GGJA	257,119	0
GJBA	213,933	0
GJCA	565,048	0
GJDA	403,157	0
GJEA	590,370	0
GJHA	283,558	0
GJJA	305,079	0
GJKA	385,877	0
GJLA	266,541	0
GJMA	852,841	0
GJRA	306,765	0
GKAA	352,998	0
GSAA	629,688	0
GYAA	333,452	0
GZAA	574,515	0
84.044 / TRIO TALENT SEARCH	1,159,619	0
GGBA	503,940	0
GGJA	273,027	0
GSAA	382,652	0
84.047 / TRIO UPWARD BOUND	6,544,825	0
GFBA	714,928	0
GGBA	1,135,378	0
GGJA	786,651	0
GJCA	324,869	0
GJEA	253,822	0
GJKA	829,074	0
GLAA	321,705	0
GSAA	281,882	0
GTAA	888,577	0
GYAA	687,178	0
GZAA	320,761	0
84.066 / TRIO EDUCATIONAL OPPORTUNITY CENTERS	1,978,532	0
GGBA	628,967	0
GGJA	532,969	0
GJDA	816,596	0
84.217 / TRIO MCNAIR POST-BACCALAUREATE ACHIEVEMENT	1,382,675	0
GFBA	211,886	0
GFEA	283,659	0
GGBA	268,310	0
GGJA	320,047	0
GKAA	298,773	0
WIOA CLUSTER	38,815,945	2,304,847

PROGRAM CLUSTER		
FEDERAL AGENCY, MAJOR SUBDIVISION		
ALN OR OTHER ID NUMBER / PROGRAM NAME		
STATE AGENCY / NON-FEDERAL PASS-THROUGH ENTITY NAME (OTHER ID NUMBER)	TOTAL EXPENDITURES (\$)	AMOUNT PASSED THROUGH TO SUBRECIPIENTS (\$)
17.258 / WIOA ADULT PROGRAM	10,862,797	720,508
KAAA	393,001	0
KADA	8,125,904	720,508
KARA	2,343,892	0
17.259 / WIOA YOUTH ACTIVITIES	12,437,252	747,806
KAAA	342,088	0
KADA	10,389,191	747,806
KARA	1,705,973	0
17.278 / WIOA DISLOCATED WORKER FORMULA GRANTS	15,515,896	836,533
KAAA	478,002	0
KADA	13,337,999	836,533
KARA	1,699,895	0
GRAND TOTAL:	20,822,547,330	3,476,707,812

FOOTNOTES – SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE FISCAL YEAR ENDING JUNE 30, 2025

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 2 C.F.R. §200.510(b). Under 2 C.F.R. §200.502, 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 1 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. Indirect Costs

There are seven departments of the State of Colorado that elect to charge the de minimis rate of 10% of modified total direct costs to some or all of their federal awards. These departments are the Department of Health Care Policy and Finance, the Judicial Department, Governor's Office of Information Technology, History Colorado, Auraria Higher Education Center, Colorado School of Mines, and Morgan Community College.

Note 3. Subrecipients

All amounts passed-through to subrecipients are identified in the Report under the column titled "AMOUNT PASSED THROUGH TO SUBRECIPIENTS".

Note 4. Unemployment Insurance Expenditures

The State Department of Labor and Employment expended \$602,885,443 for 17.225 - Unemployment Insurance for Federal Employee Compensation Act (FECA) Reimbursable, Federal Extended Benefits, and Temporary Extended Unemployment Compensation (TEUC) Benefit Payments. The total expenditure amount includes the federal portion of the grants and the required state match in the amounts of \$84,226,844 and \$518,658,599, respectively.

Note 5. Component Units

Discretely presented component units (DPCUs) are legally separate entities that are included in the Annual Comprehensive Financial Report of the State of Colorado. However, this schedule does not reflect federal expenditures incurred by the State's DPCUs. University Physicians, Inc., d/b/a CU Medicine (UPI), is a blended component unit of the State and is also included in the State's Annual Comprehensive Financial Report. UPI's expenditures of federal awards are not included in this report.

FOOTNOTES – SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE FISCAL YEAR ENDING JUNE 30, 2025

Note 6. Loan Balances for Federal Loan Programs

Loan programs administered directly by the State of Colorado and the balances of directly administered loans outstanding as of June 30, 2025 are listed below. The amounts listed below reflect the balances, net of allowance for doubtful accounts. The balances and transactions relating to these programs are included in the State of Colorado's basic financial statements.

<i>Program Name</i>	<i>ALN</i>	<i>Dept Code</i>	<i>Outstanding Balance, 6/30/2025</i>
COMMUNITY DEVELOPMENT BLOCK GRANTS/STATE'S PROGRAM AND NON-ENTITLEMENT GRANTS IN HAWAII	14.228	NHAA	<u>\$22,964,535</u>
PROGRAM TOTAL			22,964,535
HOME INVESTMENT PARTNERSHIPS PROGRAM	14.239	NHAA	<u>11,610,625</u>
PROGRAM TOTAL			11,610,625
HOUSING TRUST FUND	14.275	NHAA	<u>7,847,734</u>
PROGRAM TOTAL			7,847,734
TRANSPORTATION INFRASTRUCTURE FINANCE AND INNOVATION ACT (TIFIA) PROGRAM	20.223	HTCA	<u>315,753,627</u>
PROGRAM TOTAL			315,753,627
FEDERAL FAMILY EDUCATION LOANS	84.032	GDAF	<u>2,209,516,616</u>
PROGRAM TOTAL			2,209,516,616
FEDERAL PERKINS LOAN PROGRAM_FEDERAL CAPITAL CONTRIBUTIONS	84.038	GFBA	2,860,186
	84.038	GFEA	457,500
	84.038	GGBA	1,059,135
	84.038	GGJA	2,043,153
	84.038	GKAA	376,294
	84.038	GLAA	<u>407,003</u>
PROGRAM TOTAL			7,203,271
NURSE FACULTY LOAN PROGRAM (NFLP)	93.264	GFEA	1,785,477
	93.264	GKAA	<u>1,579,727</u>
PROGRAM TOTAL			3,365,204
HEALTH PROFESSIONS STUDENT LOANS, INCLUDING PRIMARY CARE LOANS AND LOANS FOR DISADVANTAGED STUDENTS	93.342	GFEA	<u>2,362,550</u>
PROGRAM TOTAL			2,362,550
NURSING STUDENT LOANS	93.364	GFEA	<u>2,583,314</u>
PROGRAM TOTAL			2,583,314
TOTAL LOANS OUTSTANDING BALANCE			<u>\$ 2,583,207,477</u>

FOOTNOTES – SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE FISCAL YEAR ENDING JUNE 30, 2025

Note 7. State Department Codes and Names:

Dept Code	Dept Description	Dept Code	Dept Description
AABA	DIVISION OF HUMAN RESOURCES	GJMA	TRINIDAD STATE JUNIOR COLLEGE
AADA	DIVISION OF CENTRAL SERVICES	GJRA	NORTHEASTERN JUNIOR COLLEGE
AAHA	DEPARTMENT OF PERS AND ADMIN - CAPITAL CONSTRUCTION	GJTA	COLORADO NORTHWESTERN COMMUNITY COLLEGE
BAAA	DEPARTMENT OF AGRICULTURE	GKAA	UNIVERSITY OF NORTHERN COLORADO
BCAA	CONSERVATION BOARD	GLAA	COLORADO SCHOOL OF MINES
BDAA	AGRICULTURAL SERVICES CONSERVATION	GMAA	AURARIA HIGHER EDUCATION CENTER
BEAA	AGRICULTURAL SERVICES ANIMAL	GSAA	FORT LEWIS COLLEGE
BIAA	AGRICULT SERVICES INSPECTION CONSUMER SERVICES	GTAA	METROPOLITAN STATE UNIVERSITY OF DENVER
BMAA	AGRICULTURAL MARKETS DIVISION	GWAA	WESTERN STATE COLORADO UNIVERSITY
BPAA	AGRICULTURAL SERVICES PLANT	GYAA	ADAMS STATE UNIVERSITY
CAAA	DEPARTMENT OF CORRECTIONS	GZAA	COLORADO MESA UNIVERSITY
CBAA	DEPARTMENT OF CORRECTIONS - PENITENTIARY	HAAA	DEPARTMENT OF TRANSPORTATION
DAAA	DEPARTMENT OF EDUCATION	HTBA	STATEWIDE BRIDGE ENTERPRISE
DACA	STATE CHARTER SCHOOL INSTITUTE	HTCA	HIGH PERFORMANCE TRANSPORTATION ENTERPRISE
DBAA	SCHOOL FOR THE DEAF AND BLIND	IHAA	DEPARTMENT OF HUMAN SERVICES
EAAA	OFFICE OF THE GOVERNOR	JAAA	JUDICIAL BRANCH
EBBA	COMMISSION ON COMMUNITY SERVICE	KAAA	DEPARTMENT OF LABOR AND EMPLOYMENT
ECAA	OFFICE OF STATE PLANNING AND BUDGETING	KABA	DIVISION OF UNEMPLOYMENT INSURANCE
EDAA	OFFICE OF ECONOMIC DEVELOPMENT	KADA	DIVISION OF EMPLOYMENT AND TRAINING
EFAA	COLORADO ENERGY OFFICE	KAFa	LABOR MARKET INFORMATION
EGBA	OFFICE OF INFORMATION TECHNOLOGY	KAPP	STATE APPRENTICESHIP AGENCY SPECIAL PROGRAMS
FAAA	DEPARTMENT OF PUBLIC HEALTH AND ENVIRONMENT	KARA	COLORADO RURAL WORKFORCE CONSORTIUM
FEDA	AIR POLLUTION CONTROL DIVISION	KATA	DIVISION OF OIL AND PUBLIC SAFETY
FEEA	HAZARDOUS MATERIALS AND WASTE MGMT DIVISION	KAVA	DIVISION OF VOCATIONAL REHABILITATION
FEFA	ENVIRONMENTAL HEALTH AND SUSTAINABILITY DIVISION	KFAM	DIVISION OF FAMILY AND MEDICAL LEAVE INSURANCE
FEGA	WATER QUALITY CONTROL DIVISION	KONA	OFFICE OF NEW AMERICANS
FHCA	DIV OF DISEASE CONTROL AND PUBLIC HEALTH RESPONSE	LAAA	DEPARTMENT OF LAW
FHHA	DIV OF DISEASE CONTROL AND ENVIRON EPIDEMIOLOGY	NHAA	DIVISION OF HOUSING
FHIA	HEALTH AND ENVIRONMENTAL INFO AND STATISTICS DIV	NHBA	DIVISION OF HOUSING-PUBLIC HOUSING AGENCY
FHLA	PREVENTION SERVICES DIVISION	NLAA	DIVISION OF LOCAL GOVERNMENT
FHMA	HEALTH FACILITIES AND EMERGENCY MEDICAL SERVICES DIV	OAAA	DEPARTMENT OF MILITARY AND VETERANS AFFAIRS
FHOA	OFFICE OF HIV, VIRAL HEPATITIS, AND STIS	PAAA	DEPARTMENT OF NATURAL RESOURCES
GAAA	DEPARTMENT OF HIGHER EDUCATION	PDAA	WATER CONSERVATION BOARD
GCAA	HISTORY COLORADO	PEAA	DIVISION OF WATER RESOURCES
GDAA	COLLEGE ASSIST	PHAA	OIL AND GAS CONSERVATION COMMISSION
GFBA	UNIVERSITY OF COLORADO - BOULDER	PKAA	DIVISION OF RECLAMATION MINING AND SAFETY
GFCA	UNIVERSITY OF COLORADO - COLORADO SPRINGS	PMAA	DIVISION OF PARKS AND WILDLIFE
GFEA	UNIVERSITY OF COLORADO - DENVER	QAAA	DEPARTMENT OF EARLY CHILDHOOD
GGBA	COLORADO STATE UNIVERSITY	RBAA	COLORADO STATE PATROL
GGEA	COLORADO STATE UNIVERSITY - GLOBAL CAMPUS	RCAA	DIVISION OF FIRE PREVENTION AND CONTROL
GGJA	COLORADO STATE UNIVERSITY - PUEBLO	RDAA	DIVISION OF CRIMINAL JUSTICE
GJAA	COLORADO COMMUNITY COLLEGE SYSTEM	REAA	COLORADO BUREAU OF INVESTIGATION
GJBA	ARAPAHOE COMMUNITY COLLEGE	RFAA	DIV OF HOMELAND SECURITY AND EMERGENCY MGMT
GJCA	COMMUNITY COLLEGE OF AURORA	SDAA	CIVIL RIGHTS DIVISION
GJDA	COMMUNITY COLLEGE OF DENVER	SFAA	DIVISION OF INSURANCE
GJEA	FRONT RANGE COMMUNITY COLLEGE	SGAA	PUBLIC UTILITIES COMMISSION
GJFA	LAMAR COMMUNITY COLLEGE	SJAA	PHARMACY BOARD
GJGA	MORGAN COMMUNITY COLLEGE	TAAA	DEPARTMENT OF REVENUE
GJHA	OTERO COMMUNITY COLLEGE	UHAA	DEPARTMENT OF HEALTH CARE POLICY AND FINANCE
GJJA	PIKES PEAK COMMUNITY COLLEGE	VAAA	DEPARTMENT OF STATE
GJKA	PUEBLO COMMUNITY COLLEGE	WAAA	DEPARTMENT OF TREASURY - ADMINISTRATION
GJLA	RED ROCKS COMMUNITY COLLEGE		



VI.

Required Communications





OFFICE OF THE STATE AUDITOR
KERRI L. HUNTER, CPA, CFE • STATE AUDITOR

December 18, 2025

Independent Auditor's Communication with Those Charged with Governance

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 (State), as of and for the year ended June 30, 2025, and the related notes to the financial statements. We have also audited the State's budgetary comparison schedule - general fund - general purpose revenue component (schedule) and the related note for the fiscal year ended June 30, 2025.

Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, Government Auditing Standards, and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit, or any emphasis-of-matter or other-matter paragraphs in the auditor's report. We have communicated such information in our letters to you dated August 11, 2025 and December 8, 2025, respectively.

Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the State are described in Note 1 to the financial statements contained in the State's Fiscal Year 2025 Annual Comprehensive Financial Report issued under separate cover. As described in Note 1.A., New Accounting Standards, of the Fiscal Year 2025

financial statements, the State implemented the Governmental Accounting Standards Board (GASB) Statement No. 101, Compensated Absences and GASB Statement No. 102, Certain Risk Disclosures. Accordingly, the cumulative effect of the accounting changes related to GASB Statement No. 101 as of the beginning of the fiscal year are reported in Note 15.A., Accounting Changes and Error Corrections, of the financial statements. We noted no transactions entered into by the State during the year for which there is a lack of authoritative guidance or consensus. Except for the error corrections reported in Note 15.A. of the financial statements, all significant transactions have been recognized in the financial statements in the proper period.

Significant 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:** Management's estimate of taxes receivable is based on historical data, adjusted for economic trends, and net of applicable estimated refunds and allowances.
- **Allowance for Doubtful Accounts:** Management's estimate of allowance for doubtful accounts is based on historical data and an analysis of the collectability of the related accounts receivable.
- **Capital Assets:** Management's estimate of depreciable capital assets is based on historical cost, net of accumulated depreciation. The State's capital assets are depreciated using the straight-line method over the estimated useful lives of the assets. Donated capital assets are carried at their estimated acquisition value at the date of donation.
- **Pension and OPEB Liabilities:** Management's estimate of net pension liabilities and other post-employment benefits (OPEB) related liabilities is based on information provided by the Colorado Public Employees Retirement Association (PERA) and other pension and OPEB plans as well as actuarial assumptions.
- **Fair Value of Investments:** Investments, including pooled cash, are stated at fair value except for certain investments which are measured at their Net Asset Value. Investments that do not have an established market are reported at their estimated fair value. The State Treasurer records investment interest in individual funds based on book yield as adjusted for amortization of investment premiums and discounts.
- **Claims Liability:** Management's estimate of the claims liability, including incurred but not reported (IBNR), is based on outstanding claims as of year-end and historical claims IBNR data.

- **Student Accounts and Student Loans Receivable:** Management's estimates of student accounts and loan receivables are based on historical data and analysis of the collectability of the accounts.

We evaluated the methods, assumptions, and data used to develop these estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

Financial Statement Disclosures

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the State's financial statements were:

- The disclosure of the accounting changes and error corrections in Note 15.A. to the financial statements ensures that financial statements are accurately presented and in compliance with regulations, while providing accurate information for users.
- The disclosure of the cash and investments in Notes 3 and 4 to the financial statements reports the State's cash performance and investment decisions.
- The disclosure of the capital assets and their related depreciation in Note 5 to the financial statements is crucial to the State's financial stability as capital assets can help generate revenue.
- The disclosure of the pension obligations and other postemployment benefits in Notes 6 and 7 to the financial statements provides information that can have various implications on the State's financial statements, including on cash and nonmonetary benefits.
- The disclosure of the over-expenditures in Note 2.A., Overexpenditures, to the financial statements can be used by users to track performance, budgets, and other metrics.
- The disclosure of debt in Notes 11, 12, and 13 of the financial statements reports the State's outstanding debt obligations.
- The disclosure of the commitments and contingencies in Note 19 to the financial statements can influence the decision-making process.
- The disclosure of the related party transactions in Note 18 to the financial statements provides important information to financial statement users about transactions and the relationship between the State and its related parties.
- The disclosure of the subsequent events in Note 21 to the financial statements offers further evidence obtained after fiscal year end of condition(s) that already existed on the financial statement date.

We determined that the financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant audit 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 clearly trivial, and communicate them to the appropriate level of management. Section VII –Appendix B summarizes the uncorrected misstatements of the financial statements, which we requested that management correct. Management has determined that their effects are immaterial, both individually and in the aggregate, to each opinion unit’s financial statements taken as a whole. The uncorrected misstatements, or the matters underlying them could potentially cause future period financial statements to be materially misstated, even though, in our judgment, such uncorrected misstatements are immaterial to the financial statements under audit. Section VII – Appendix B also summarizes misstatements corrected by management that were detected as a result of audit procedures.

Disagreements with Management

For the purposes of this letter, a disagreement with management is 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. No such disagreements arose during the course of our audit.

Management Representations

We requested and received certain representations from management that are included in the management representation letter dated December 18, 2025.

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, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year as the State's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We have applied certain limited procedures to the management's discussion and analysis, budgetary comparison schedules, and notes to the required supplementary information that include the defined benefit pension plan and other postemployment benefit information, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures on the RSI do not provide us with sufficient evidence to express an opinion or provide any assurance on the RSI.

We were engaged to report on the combining nonmajor fund financial statements and the schedule of TABOR revenue and computations, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the introductory section, the budget and actual schedules-budgetary basis non-appropriated, and statistical section, which accompany the financial statements but are not RSI. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance of them.

Group Audit Communication

The group engagement team should communicate the following matters with those charged with governance of the group:

- Instances in which the group engagement team's evaluation of the work of a component audit gave rise to a concern about the quality of that auditor's work. No such instances were noted.
- Any limitations on the group audit (for example, when the group engagement team's access to information may have been restricted). We encountered no limitations while performing our audit.
- Fraud or suspected fraud involving group management, component management, employees who have significant roles in group-wide controls, or others in which a material misstatement of the group financial statements has or may have resulted from fraud. No such matters were noted.

Restriction on Use

This information is intended solely for the information and 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.

Very truly yours,

A handwritten signature in cursive script, appearing to read "Kerri L. Hunter".

Denver, CO

December 18, 2025

Appendix A



Federal Single Audit Recommendation Locator

Rec. No.	Page No.	Recommendation Summary	ALN/ Compliance Requirement/ Federal Entity	Department Response	Implementation Date	Contact for Corrective Action Plan
Office of the Governor						
2025-001	II-7	The Governor's Office of Information and Technology (OIT) should improve its revenue process by (a) updating and implementing its written revenue procedures to include the more complex accounting issues that OIT accounting staff will encounter when reviewing and approving day-to-day revenue transactions, including those made as part of fiscal year-end close and ensuring that entries are recorded in the correct fiscal year; (b) updating OIT's written procedures for its fiscal year-end Taxpayer's Bill of Rights (TABOR) revenue reclassification related to ensuring that the list of TABOR enterprises is complete; and (c) updating its revenue procedures to correctly reflect any changes in staff and supervisor roles and responsibilities related to reviewing and approving revenue transactions. This should include ensuring that OIT staff and supervisor policies require appropriate reviews and approvals. Material Weakness	N/A	A. Agree B. Agree C. Agree	A. 7/2026 B. 7/2026 C. 7/2026	N/A
2025-002	II-10	The Governor's Office of Information Technology (OIT) and OIT's Financial Service Office (FSO) should improve its IT governance for the Nicus Software system by (a) implementing recommendation Part A as noted in the confidential finding, (b) implementing recommendation Part B as noted in the confidential finding, (c) implementing recommendation Part C as noted in the confidential finding, and (d) implementing recommendation Part D as noted in the confidential finding. Material Weakness	N/A	A. Agree B. Agree C. Agree D. Agree	A. 6/2026 B. 6/2026 C. 1/2026 D. 1/2026	N/A

Rec. No.	Page No.	Recommendation Summary	ALN/ Compliance Requirement/ Federal Entity	Department Response	Implementation Date	Contact for Corrective Action Plan
2025-003	II-12	The Governor's Office of Information Technology (OIT) should prioritize Data Center staff duties to improve physical access IT general controls at the State's Data Center and comply with OIT policies by (a) implementing recommendation Part A as noted in the confidential finding and (b) implementing recommendation Part B as noted in the confidential finding. Significant Deficiency	N/A	A. Agree B. Agree	A. 8/2025 B. 2/2026	N/A
2025-004	II-14	The Governor's Office of Information Technology (OIT) should improve its IT controls over its processes related to the Colorado Personnel and Payroll System (CPPS) by (a) implementing recommendation Part A as noted in the confidential finding, (b) implementing recommendation Part B as noted in the confidential finding, and (c) implementing recommendation Part C as noted in the confidential finding. Significant Deficiency	N/A	A. Agree B. Agree C. Agree	A. 1/2026 B. 1/2026 C. 6/2026	N/A
2025-005	II-31	The Governor's Office of Information Technology (OIT) should improve IT governance, including its overall system of internal controls, by (a) ensuring its audit recommendation tracking and monitoring process is effective so that OIT implements audit recommendations in a timely manner. This process should include OIT staff providing complete and accurate documentation; (b) conducting additional prioritization procedures within each tier, in coordination with consolidated agencies, that results in providing essential direction to OIT and agency staff responsible for conducting security risk assessments and the development of system security plans and system recovery efforts when a major incident or disaster occurs, or when systems need security updates. Once completed and ongoing, OIT should maintain documentation of its related processes; (c) updating the Communicating New or Updated Office of Information Security Policies, Standards, and Forms standard operating procedure to clarify its expectations related to effective dates; management approvals; distinguishing the difference between "effective date" and "enforcement date," as it relates to the dates included in OIT's Colorado Information Security Policies (CISPs); and removing outdated information and terminology; (d) determining whether the CISP requirement for agencies being "responsible for contracting for security and compliance and that there is a validation of compliance" is in compliance with the CISO's statutory requirement [Sections 24.37.5.403(c) and (d), C.R.S.] to ensure public agencies comply with security policies through direct information security audits	N/A	A. Partially Agree B. Disagree C. Agree D. Partially Agree E. Disagree F. Partially Agree G. Partially Agree H. Partially Agree I. Partially Agree J. Agree K. Disagree	A. 6/2026 B. N/A C. 6/2026 D. 7/2026 E. N/A F. 12/2026 G. 12/2026 H. 12/2026 I. 7/2026 J. 9/2026 K. N/A	N/A

Rec. No.	Page No.	Recommendation Summary	ALN/ Compliance Requirement/ Federal Entity	Department Response	Implementation Date	Contact for Corrective Action Plan
2025-005	II-31	and assessments. Based on this determination, updating the CISPs accordingly, and formalizing related processes to conduct the audits and assessments to adhere to Colorado Revised Statutes and the updated CISPs; (e) finalizing processes to ensure its setting, documenting, and communicating a clear and consistent definition for the role of Agency throughout the State's information security programs, policies, and plans. This should also include differentiating between enterprise-level, agency-level, and system-level ownership when referring to the roles and responsibilities of an agency and ensuring these roles are consistently defined in security programs and system security plans. Once these steps are complete, OIT should maintain supporting documentation of this process and its results; (f) ensuring the CISPs Glossary includes accurate and up-to-date information; (g) ensuring that OIT staff are trained on and utilize current CISP terminology, which will aid in establishing consistency and reducing confusion in all forms of communication and within documentation, when they are interacting with both internal and external parties. This training should occur when significant terminology changes are made to future versions of the CISPs; (h) maintaining documentation to support that OIT worked with agencies to identify agency ownership for all applications managed by OIT and ensuring that these roles are consistently defined in system security plans and system inventories; (i) updating the Standard Operating Procedure for Creating, Updating, and Implementing Standards (SOP) to ensure OIT's Technical Standards that are posted to its public website include an owner or author and a management level review and approval, an effective date, revision history, and a standard numbering sequence. In addition, updating the SOP's annual review process to clarify what the annual review date is based on and whether there is a minimum time between reviews; (j) ensuring management's expectations are implemented by documenting minimum security standards within the Technical Standards and ensuring that the Technical Standards are published appropriately and in a timely manner once they are documented, reviewed, and approved in accordance with the SOP noted in Recommendation Part I; and (k) following its December 2024 CISP to establish a formal training program for consolidated agencies that outlines and provides necessary direction on their security roles and responsibilities, or revising its current CISPs to otherwise ensure that staff at the consolidated agencies are appropriately trained on their security roles and responsibilities. Material Weakness				

Rec. No.	Page No.	Recommendation Summary	ALN/ Compliance Requirement/ Federal Entity	Department Response	Implementation Date	Contact for Corrective Action Plan
2025-006	II-37	The Governor's Office of Information Technology's (OIT) Financial Service Office (FSO) should improve its IT governance and information security IT general controls for the Nicus system by (a) implementing the recommendation as noted in Part A of the confidential finding, (b) implementing the recommendation as noted in Part B of the confidential finding, (c) implementing the recommendation as noted in Part C of the confidential finding, (d) implementing the recommendation as noted in Part D of the confidential finding, (e) implementing the recommendation as noted in Part E of the confidential finding, (f) implementing the recommendation as noted in Part F of the confidential finding, and (g) implementing the recommendation as noted in Part G of the confidential finding. Material Weakness	N/A	A. Agree B. Agree C. Agree D. Agree E. Agree F. Agree G. Agree	A. Implemented B. N/A C. 12/2025 D. N/A E. N/A F. N/A G. 12/2025	N/A
2025-007	II-37	The Governor's Office of Information Technology (OIT) should improve information security IT general controls related to access management for the GenTax system by implementing the recommendation noted in the confidential finding. Material Weakness	N/A	Agree	1/2026	N/A
Health Care Policy and Financing						
2025-034	III-9	The Department of Health Care Policy and Financing should strengthen its internal controls over the income calculation and income and resource documentation requirements that are necessary for Medicaid eligibility determinations to ensure eligibility is determined appropriately and in accordance with federal and state regulations. This should include ensuring that (1) local counties and Medical Assistance site caseworkers are sufficiently trained to maintain the required documentation to support eligibility in the case file, (2) current income and resource information is used when calculating monthly income and resource amounts, and (3) the correct household composition is used when determining eligibility. Material Weakness	93.778 (A)(B)(E) HHS	Agree	2/2027	Jerrod Cotosman 303-866-4449 Challon Winer 303-866-3456

Rec. No.	Page No.	Recommendation Summary	ALN/ Compliance Requirement/ Federal Entity	Department Response	Implementation Date	Contact for Corrective Action Plan
2025-035	III-14	The Department of Health Care Policy and Financing should strengthen its internal controls over the Children’s Basic Health Plan eligibility requirements to ensure eligibility is determined appropriately and in accordance with federal and state regulations by addressing the issues identified in the audit. This should include ensuring that local county and Medical Assistance site caseworkers are appropriately trained on and comply with requirements to maintain appropriate income documentation to support eligibility in the case file, and comply with requirements to use the correct income and income thresholds when determining eligibility. Material Weakness	93.767 (A)(B)(E) HHS	Agree	2/2027	Jerrod Cotosman 303-866-4449 Challon Winer 303-866-3456
2025-036	III-15	The Department of Health Care Policy and Financing (Department) should strengthen its internal controls over the Medicaid claims process by developing, documenting, and implementing formal policies and procedures over the rate updating process in Colorado interChange, the Department’s medical claims system. These policies and procedures should include details on how to complete the rate change request form (Update Form), require a secondary review process over the completed Update Form prior to submission to Gainwell Technologies—the Department’s contracted fiscal agent that manages Colorado interChange—and require a post-implementation review of the rate changes made in Colorado interChange to confirm they were correctly made by Gainwell. Material Weakness	93.778 (A)(B) HHS	Agree	7/2025	Jerrod Cotosman 303-866-4449 Challon Winer 303-866-3456
2025-037	III-16	The Department of Health Care Policy and Financing should strengthen its internal controls over Medicaid eligibility to ensure compliance with federal and state regulations by continuing to implement the Colorado Benefits Management System change related to the ex parte eligibility process to ensure that eligibility is determined on an individual rather than household basis, as required. Material Weakness	93.767 93.778 (E) HHS	Agree	12/2026	Jerrod Cotosman 303-866-4449 Challon Winer 303-866-3456

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Department of Higher Education						
2025-008	II-42	The Department of Higher Education (Department) should improve its internal controls over financial accounting and reporting by (a) conducting an analysis of its existing internal controls over financial accounting and reporting at the Department to identify gaps, including those identified through the audit, that must be filled in order to ensure that the Department's internal controls will result in the Department meeting federal and state requirements. This should include areas that must be addressed by the Department to ensure it meets Office of the State Controller (OSC) due dates, such as quarterly reporting requirements, fiscal year-end exhibits, and other statutorily-required closing dates; and Office of the State Auditor (OSA) deadlines for audit requests; (b) using the analysis conducted in Part A to implement changes to its internal controls over financial accounting and reporting that ensure that the identified gaps are addressed; (c) continuing to develop and implement policies and procedures related to its accounting processes and exhibit preparation and review to ensure timely and accurate submissions to the OSC and OSA and appropriate communication to the OSC and OSA. The Department should then provide sufficient training to staff on its policies and procedures; and (d) cross-training accounting personnel in different accounting functions, including federal awards administration, so that in the event of staff turnover, the Department's accounting-related internal controls will continue to operate as designed. Material Weakness	N/A	A. Agree B. Agree C. Agree D. Agree	A. 12/2025 B. 6/2026 C. 12/2025 D. 6/2026	N/A

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Department of Higher Education – Colorado School of Mines						
2025-009	II-47	The Colorado School of Mines (University) should strengthen its internal controls over its Workday and Banner Information Technology (IT) systems by (a) establishing and implementing a formal process to ensure that System and Organization Controls (SOC) 1, Type 2 reports are requested and obtained from the University's service organizations for Workday and Banner on an annual basis, that the reports and related User Entity Controls are reviewed within 30 calendar days of receipt, and that copies of the SOC reports are provided to the Office of the State Controller within 10 business days of receipt by the University, as required; and (b) developing and implementing written policies and procedures related to the University's service organizations, including a requirement that vendor SOC reports are reviewed to ensure that Complementary User Entity Controls noted in the reports are designed, implemented, and operating effectively. Documentation of the review should include consideration of the University's controls in place which address the User Controls noted in the reports. Significant Deficiency	N/A	A. Agree B. Agree	A. 6/2026 B. 3/2026	N/A
2025-010	II-52	The Colorado School of Mines (University) should strengthen its internal controls over its classifications of net position within its financial statements by (a) revising the University's net investment in capital assets template to ensure it includes all required elements for the calculation of net investment in capital assets, and (b) revising the University's analysis of restricted net position to incorporate all restricted asset balances, and reviewing and monitoring the classification of all restricted net position balances to ensure they are classified in accordance with the Governmental Accounting Standards Board's requirements. Significant Deficiency	N/A	A. Agree B. Agree	A. 11/2025 B. 6/2026	N/A

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Department of Higher Education – Colorado State University						
2025-038	III-24	The Colorado State University and Colorado State University – Pueblo campuses should strengthen their internal controls over reporting Student Financial Assistance Pell Grants and Direct Loan Program’s student enrollment to the U.S. Department of Education (USDE) to ensure student enrollment status changes are submitted by the National Student Clearinghouse to USDE’s National Student Loan Data System within 60-days of any enrollment change. This should include improving their review processes over the preparation and completeness of the student roster files used to compare each student’s enrollment status at the census date to current enrollment status in the reporting system to ensure that the student roster files include all students that are newly enrolled at the campus. Significant Deficiency	84.063 84.268 (N) ED	Agree	6/2026	Joseph Donlay 970-491-3711 Monica Hardwick 719-549-2967
Department of Higher Education – Fort Lewis College						
2024-011	II-56	Fort Lewis College should improve its internal controls over financial reporting related to bond issuances by updating its policies and procedures to include the appropriate recording of journal entries related to a bond issuance and providing adequate training to accounting staff over the recording of a bond issuance. Significant Deficiency	N/A	Agree	6/2026	N/A

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Department of Higher Education – Metropolitan State University of Denver						
2025-012	II-61	Metropolitan State University of Denver (MSU-Denver) should strengthen its internal controls related to service organizations' System and Organization Controls (SOC) reports for its Workday Information Technology (IT) system by (a) establishing and implementing a formal policy and procedure that ensures compliance with each of the Office of the State Controller's (OSC) annual requirements in its Fiscal Procedures Manual for SOC 1 reports. This should include requirements for documenting the review of SOC 1 reports obtained from MSU-Denver's service organizations within 30 calendar days of receipt, and ensuring that copies of SOC 1 reports are provided to the OSC within 10 business days of receipt, as required; and (b) formalizing and implementing written policies and procedures that require assigned staff to review vendor SOC 1 reports to ensure that Complementary User Entity Controls (User Controls) noted in the reports are designed, implemented, and operating effectively. Documentation of the review should include consideration of MSU-Denver's controls in place that address the User Controls noted in the reports. Significant Deficiency	N/A	A. Agree B. Agree	A. 6/2026 B. 6/2026	N/A
2025-039	III-30	The Metropolitan State University of Denver's (MSU-Denver) Information Technology Services (ITS) department should strengthen its internal controls over information security by establishing, implementing, and maintaining a comprehensive written information security program (WISP) that reflects the current federal requirements of the Gramm-Leach-Bliley Act. This should include processes for ITS to test and monitor its information security to determine when adjustments are needed to the MSU-Denver WISP, and to obtain a formal review and approval of the WISP from MSU-Denver's leadership. Material Weakness	84.007 84.033 84.063 84.268 84.379 (N) ED	Agree	6/2026	Mike Hart 303-556-5740
2025-040	III-33	The Metropolitan State University of Denver (MSU-Denver) should strengthen its internal controls over enrollment reporting to the federal Department of Education (USDE) for students who receive Title IV Student Financial Assistance through Pell Grants or the Direct Loan Program. This should include preparing student roster files in the correct configuration to ensure that these changes are submitted by the National Student Clearinghouse (NSC) to USDE's National Student Loan Data System within 60-days of the enrollment change, as required by federal regulations. Significant Deficiency	84.063 84.268 (N) ED	Agree	6/2026	Michael Nguyen 303-605-5435

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Department of Human Services						
2025-013	II-65	The Department of Human Services (Department) should improve its internal controls over the Department's financial accounting and reporting by (a) developing and implementing policies and procedures for its accounting processes and exhibit preparation and review to ensure timely, complete, and accurate submissions to the Office of the State Controller; and (b) cross-training accounting personnel so that, in the event of staff turnover, the controls will continue to operate as designed and fiscal year-end closing activities will occur in a timely manner. Material Weakness	N/A	A. Agree B. Agree	A. 8/2025 B. Implemented	N/A
Department of Labor and Employment						
2025-014	II-72	The Department of Labor and Employment (Department) should improve its internal controls over its accounting for Unemployment Insurance (UI) estimated payables and receivables, as well as the related expenditures and revenues, related to UI benefit claims at fiscal year end, and ensure estimated amounts recorded are accurate. This should include following its current policies and procedures, or identifying and making appropriate changes to its policies and procedures for calculating and recording its year-end estimate, and ensuring that adequate reviews of the fiscal year-end calculations and reporting information are performed. Material Weakness	N/A	Agree	6/2026	N/A

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2025-015	II-77	The Department of Labor and Employment (Department) should strengthen its internal controls over its financial accounting and reporting processes by (a) ensuring accounting staff follow the Department's current policies and procedures for its accounting processes related to its review processes, including its fiscal year-end review process. This should include requiring its staff to perform an adequate review of its financial accounting and reporting information to ensure it is accurate and complete as of the end of the fiscal year; (b) developing, documenting, and implementing policies and procedures to ensure that exhibits are revised when necessary and submitted to the Office of the State Controller; and (c) completing its research on the outstanding Unemployment Insurance-related accounts receivable balance noted in the finding to determine if the amount accurately represents amounts owed to the Department and, if so, taking steps to collect the balance. If the research indicates that the amount was recorded in error or otherwise represents uncollectible amounts, the Department should make adjustments in the Colorado Operations Resource Engine (CORE), the State's accounting system, to remove the balance. Material Weakness	N/A	A. Agree B. Agree C. Disagree	A. 8/2027 B. 8/2027 C. N/A	N/A
2025-016	II-82	The Department of Labor and Employment should strengthen its internal controls over its IT systems by (a) developing, documenting, implementing, and adhering to policies and procedures for determining which of its IT systems that are administered by service organizations are significant and, therefore, require System and Organization Controls (SOC) 1, Type 2 reports; (b) holding its IT service organizations for its significant systems accountable for engaging with a service auditor to obtain an opinion on the service organizations' internal controls, through SOC 1, Type 2 reports, including enforcing contract provisions requiring the engagements; and (c) adhering to the Office of the State Controller (OSC) requirement to provide SOC 1, Type 2 reports for its significant systems in the timeframe required by the OSC. Material Weakness	N/A	A. Agree B. Agree C. Agree	A. 1/2027 B. 1/2027 C. 1/2027	N/A

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2025-017	II-85	The Department of Labor and Employment's Division of Family and Medical Leave Insurance should improve its information security IT user access management controls for its MyFAMLI+ information systems by (a) implementing recommendation Part A as noted in the confidential finding, (b) implementing recommendation Part B as noted in the confidential finding, and (c) implementing recommendation Part C as noted in the confidential finding. Material Weakness	N/A	A. Agree B. Agree C. Agree	A. 7/2027 B. 7/2027 C. 7/2027	N/A

Rec. No.	Page No.	Recommendation Summary	ALN/ Compliance Requirement/ Federal Entity	Department Response	Implementation Date	Contact for Corrective Action Plan
2025-018	II-87	The Department of Labor and Employment (Department) should strengthen its financial-related internal controls over the Family and Medical Leave Insurance (FAMLI) leave program (Program) by (a) developing, implementing and formally documenting policies and procedures to ensure FAMLI program staff and the Department's accounting staff communicate regularly to discuss any financial impacts to the Program; (b) developing, implementing, and formally documenting a methodology, including criteria and reports used, for calculating estimated deferred revenue for FAMLI premiums. This should include a process for determining whether employer overpayments are actual overpayments related to amounts due in future periods and should, therefore, be considered deferred revenue, or if they relate to an error in wage reporting and should be considered current year's revenue. The Department should ensure that the methodology is sufficiently robust to allow its use in the future and implement a process to adjust the methodology as new events occur, more experience is acquired, and additional information is obtained; (c) developing, implementing and formally documenting a reconciliation process, including reports used, between the Colorado Operations Resource Engine (CORE), the State's accounting system, and MyFamily+ Employer, the FAMLI IT system, to ensure the Program's financial statement balances in CORE are adequately supported; (d) developing, implementing, and formally documenting policies and procedures to ensure the Department complies with State rules related to required enforcement for employers registered for the Program that have not reported wages or paid premiums to the Division; (e) researching, documenting, and implementing a methodology for calculating an estimated amount of premiums owed to the Division at fiscal year end by employers registered for the Program that have not reported wages or paid premiums, or documenting its reasoning for not being able to calculate the estimate. The Department should ensure that the methodology is sufficiently robust to allow its use in the future and implement a process to adjust the methodology as new events occur, more experience is acquired, and additional information is obtained; and (f) developing a plan to identify or estimate the number of employers that have not registered for the Program and take steps to enforce compliance. Material Weakness	N/A	A. Agree B. Agree C. Agree D. Agree E. Agree F. Agree	A. Implemented B. Implemented C. 7/2026 D. 7/2026 E. 7/2026 F. 7/2026	N/A

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2025-041	III-39	The Department of Labor and Employment should improve its overall IT governance and information security IT general controls for the information system used for the Rehabilitation Services – Vocational Rehabilitation Grants to States program by (a) implementing recommendation Part A as noted in the confidential finding, and (b) implementing recommendation Part B as noted in the confidential finding. Significant Deficiency	84.126 (H)(L) ED	A. Agree B. Agree	A. 7/2026 B. 7/2026	Paulina Delora Bowker 303-318-8101
2025-042	III-43	The Department of Labor and Employment (Department) should improve its overall IT governance and information security IT general controls, and work with its IT service provider, as applicable, for the MyUI+ information system by (a) prioritizing staffing to complete and communicate the formalized IT procedures, including a required Department-defined periodic review process of the Colorado Information Security Policies, developed and published by the Governor’s Office of Information Technology, to Department staff and the Department’s IT service provider performing IT general control activities for MyUI+; and (b) implementing recommendation Part B as noted in the confidential finding. Significant Deficiency	17.225 (A)(B)(E)(L) DOL	A. Agree B. Agree	A. 4/2026 B. 4/2026	Paulina Delora Bowker 303-318-8101
Department of Local Affairs						
2025-019	II-94	The Department of Local Affairs (Department) should strengthen its internal controls over its financial accounting and reporting processes and ensure its accounting information is recorded and reported appropriately by (a) ensuring funds are set up accurately as either federally-reimbursable or non-reimbursable grants in the Colorado Operations Resource Engine (CORE), the State’s accounting system; (b) establishing and implementing a supervisory review process to ensure staff review the Department’s accounts receivable balances throughout the year; and (c) following the requirements established in Governmental Accounting Standards Board Statement No. 101 to exclude defined benefit salary related payments from its compensated absence liability calculations. Material Weakness	N/A	A. Agree B. Agree C. Agree	A. 4/2026 B. 4/2026 C. 4/2026	N/A

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2025-043	III-51	The Department of Local Affairs should strengthen its internal controls over federal reporting for its Community Development Block Grant/State's program and Non-Entitlement Grants in Hawaii, including the Federal Funding Accountability and Transparency Act (FFATA) reporting, and ensure that its reporting meets federal requirements by (a) ensuring that FFATA reporting occurs as required for subawards of \$30,000 or more in the System for Award Management, SAM.gov, by the end of the month following the month the subawards are made; and (b) documenting and implementing internal monitoring policies and procedures, including the performance of reconciliations of reports, to ensure that the required Performance and Evaluation Financial Summary Reports (PR28) and Quarterly Performance Reports are accurate and complete. This should include maintaining documentation of evidence of the review and approval of each report prior to its submission to the federal government. Material Weakness	14.228 (L) HUD	A. Agree B. Agree	A. 4/2026 B. 4/2026	Jennifer DeNardo 719-850-1946
2025-044	III-54	The Department of Local Affairs should strengthen its internal controls over the financial management of federal Coronavirus Capital Projects Fund grant expenditures by implementing an adequate supervisory review process and training for staff over year-end estimates/accruals to ensure transactions are accurately recorded in the Colorado Operations Resource Engine (CORE), the State's accounting system; and that the Exhibit K1, Schedule of Federal Assistance, is accurate and complete. Material Weakness	21.029 (A)(B) USDT	Agree	4/2026	Jennifer DeNardo 719-850-1946

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Department of Military Affairs						
2025-020	II-102	The Department of Military and Veterans Affairs (Department) should improve its internal controls over and ensure it complies with statutory requirements for the Tuition Assistance program (Program) by (a) establishing record retention policies and procedures for the Program to ensure eligibility documentation, including Colorado National Guard member applications and supporting documentation, are maintained for an appropriate period of time. This should include ensuring that staff are trained and required to adhere to these policies and procedures; and (b) developing, documenting, and implementing policies and procedures that require Program staff to perform reconciliations of Tuition Assistance payments recorded in the Department's Program records and the Colorado Operations Resource Engine (CORE), the State's accounting system, to ensure that any differences between the Program's billing records and CORE are identified and corrected timely. This should include instituting a supervisory review process of the reconciliations to ensure that they are performed appropriately. Significant Deficiency	N/A	A. Agree B. Agree	A. 7/2026 B. 7/2026	N/A

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Department of Personnel & Administration						
2025-021	II-117	The Department of Personnel & Administration's Office of the State Controller (OSC) should strengthen its internal controls over financial reporting to ensure that the OSC's fiscal year-end accounting processes result in compliance with statutes, and that the State's Financial Statements and Annual Comprehensive Financial Report (Annual Financial Report) provided to decision-makers are accurate, complete, and prepared in accordance with Generally Accepted Accounting Principles. This should include the following (a) finalizing and implementing, as deemed appropriate, a formal corrective action process for the OSC to communicate to the controllers and senior management of all state departments, agencies, and higher education institutions (State entities) about deficiencies the OSC identifies in its monitoring of post-closing accounting entries and financial reporting that requires corrections to be made by State entities. This should include working with the Governor's Office, executive directors at state agencies, and senior officials at higher education institutions to revisit the State Controller's dotted line authority, and make necessary adjustments to ensure timely and accurate financial reporting across all State departments; (b) ensuring the OSC's Central Payroll Unit (CPU) staff update the existing payroll policies and procedures to include specific steps for processing and recording any biweekly pay periods that cover more than one fiscal year. This should also include ensuring CPU staff are trained on specific year-end procedures for these pay periods, and requiring segregation of duties over the processing and posting of payroll; and (c) finalizing and implementing Gravity IT System (Gravity) policies and procedures to ensure compliance with all Colorado Information Security Policies, published by the Governor's Office of Information Technology. This should include communicating Gravity policies and procedures in a timely manner to all State entity staff who use Gravity, and ensuring the Gravity system accurately uses financial information to populate financial statements and notes. Material Weakness	N/A	A. Agree B. Agree C. Agree	A. 12/2026 B. 6/2026 C. 6/2026	N/A

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2025-022	II-124	The Department of Personnel & Administration's Office of the State Controller (OSC) should improve its internal controls related to the identification, risk assessment, and tracking of the State's significant information systems for its financial reporting to ensure OSC staff comply with the OSC's System and Organization Controls (SOC) -SOC 1, Type 2 (SOC 1 report) Risk Assessment procedure, and conduct appropriate reviews and follow up with departments and institutions of higher education (IHEs), as applicable, to obtain missing IT system information and/or SOC 1 reports for its financially significant systems in a timely manner. This should also include (a) updating and complying with the OSC's SOC 1, Type 2 Risk Assessment procedure to include a required completeness review of IT systems to be conducted by OSC staff that includes the review of its system listing to identify missing and/or incomplete information, deadlines for the OSC's follow-up with departments and IHEs on missing information, and a requirement for OSC staff to conduct a related assessment of risk to the State's financial statements; (b) updating its Fiscal Procedures Manual to communicate, in detail, its process for IT system requests, including the information needed within each entity's IT inventory spreadsheet and submission deadlines, and then provide training to all departments and IHEs to ensure timely and complete submission of the information needed for the OSC's listing of IT systems and SOC 1 reports; (c) establishing and implementing a formal review over the OSC's SOC 1 risk assessment process to ensure all of the State's financially-significant IT systems are assessed for risk, including whether the OSC, departments, and IHEs are accepting the risk for not receiving a SOC 1 report; that SOC 1 reports are obtained and reviewed; and that all required follow-up actions are performed; and (d) establishing and implementing a review process of the departments' and IHE's SOC 1 report information, including following up with departments or IHEs to obtain the specific timing for the current fiscal year for when they would receive the SOC 1 reports and the periods covered by the SOC 1 reports. Material Weakness	N/A	A. Agree B. Agree C. Agree D. Agree	A. 7/2026 B. 4/2026 C. 7/2026 D. 7/2026	N/A

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2025-023	II-128	The Department of Personnel and Administration's Office of the State Controller's Central Payroll Unit (CPU) should strengthen its internal controls over federal payroll withholding reporting requirements to ensure the State's federal tax reporting on the Form 941 is accurate and complete by (a) updating its procedures for preparing and reviewing the Form 941s to ensure that the procedures are updated appropriately and timely to reflect current required steps and staff roles and responsibilities, (b) providing training to CPU staff on the Form 941 preparation and reporting process. This should include training staff on how information generated from the Colorado Personnel and Payroll System (CPPS) is analyzed by CPU staff and then reported on the Form 941; (c) ensuring CPU Managers follow review procedures and perform a complete and thorough review of the Form 941 before submission to the IRS. This should include ensuring that CPU Managers maintain documentation of all the calculations used in the Form 941 preparation process and the review of the calculations; and (d) updating its existing procedures to require that staff maintain copies of the signed Form 941s submitted to the IRS and documentation of any revisions to the form that may be required, and to include a specified timeframe for maintaining this documentation to ensure federal record retention requirements are followed. Material Weakness	N/A	A. Agree B. Agree C. Agree D. Agree	A. 1/2026 B. 1/2026 C. 1/2026 D. 1/2026	N/A
2025-024	II-132	The Department of Personnel and Administration's Integrated Document Solutions (IDS) unit should design, document, and implement policies and procedures and consider incorporating automated system controls in the warrant printing and distribution process to prevent duplicate warrants from being printed, or detect duplicate warrants at the time of printing, prior to IDS distributing duplicate warrants. Additionally, IDS should develop procedures to identify and alert impacted parties in a timely manner when duplicate warrants have been issued to vendors. Significant Deficiency	N/A	Agree	5/2026	N/A
2025-025	II-134	The Office of the State Controller should improve IT controls over the Colorado Personnel and Payroll System by (a) implementing recommendation Part A as noted in the confidential finding, and (b) implementing recommendation Part B as noted in the confidential finding. Significant Deficiency	N/A	A. Agree B. Agree	A. 1/2026 B. 6/2026	N/A

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Department of Public Health & Environment						
2025-026	II-142	The Department of Public Health and Environment (Department) should improve its internal controls over financial accounting and reporting to ensure timely financial reporting by (a) developing and implementing procedures for identifying lease modifications, and ensuring that Department staff are trained on the guidance within the Office of the State Controller's Fiscal Procedures Manual relating to lease modifications and remeasurements to existing lease agreements, in order to properly identify when a lease remeasurement is needed; (b) developing and implementing procedures for calculating the Department's compensated absences liability, including ensuring an adequate supervisory review process of the calculation and Government Accounting Standards Board (GASB) Statement No. 101 requirements; and (c) updating and implementing inventory procedures to ensure they include details of the process for posting adjustments and agreeing the inventory ending balance in the Colorado Operations and Resource Engine (CORE), the State's accounting system, to the records of counted inventory on-hand at the fiscal year end. Significant Deficiency	N/A	A. Agree B. Agree C. Agree	A. 6/2026 B. 6/2026 C. 6/2026	N/A
2025-045	III-60	The Department of Public Health and Environment should strengthen its internal controls over, and ensure it complies with, the Federal Funding Accountability and Transparency Act of 2006 (FFATA) reporting requirements for its Immunization Cooperative Agreements program. This should include updating its existing policies and procedures to include a monthly review of all subawards in order to identify those required to be reported each month and a secondary review process of the FFATA reports and submissions to ensure that FFATA reporting has been completed as required. Material Weakness	93.268 (I) HHS	Agree	7/2026	Kurt Williams 303-810-4679

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Department of Public Safety						
2025-046	III-67	The Department of Public Safety (Department) should continue to implement its subrecipient monitoring policy and ensure the Department is in compliance with federal regulations to review all subrecipients' Single Audit reports in a timely manner. This should also include the Department completing its reviews of the subrecipients' prior year's Single Audit reports and issuing the management decision letters for those reports. Material Weakness	97.036 (M) DHS	Agree	6/2026	Tanya Olsen 303-239-4487
Department of Revenue						
2025-027	II-147	The Department of Revenue (Department) should strengthen its internal controls over income tax refunds by (a) developing and implementing policies and procedures for processing of tax refund requests to clearly identify the tax returns and refunds that qualify as allowable exceptions to the statutorily established timeline. This should include specifying the documentation that needs to be maintained to support the basis for the extension and establishing when interest should be calculated and paid for a late refund; (b) fixing the GenTax system limitations that are causing system inefficiencies related to the timely processing of tax refunds; and (c) ensuring appropriate staffing and cross-training of existing staff to ensure that adequate resources are available for the timely review of tax refunds throughout the year. Significant Deficiency	N/A	A. Agree B. Agree C. Agree	A. Implemented B. 6/2026 C. Implemented	N/A
2025-028	II-147	The Department of Revenue should hold its service organization for its GenTax information system accountable for maintaining strong IT and business internal controls by (a) amending its contract to require its GenTax service organization to obtain and provide a SOC 1, Type II report over its internal control processes and implementing procedures to ensure the service organization complies with the contract provisions; and (b) implementing procedures requiring that staff obtain and review SOC 1, Type II reports from the service organization's contracted data center on an annual basis to ensure that any deficiencies that are identified are addressed or that compensating controls are identified and in place. Significant Deficiency	N/A	A. Agree B. Agree	A. 7/2027 B. Implemented	N/A

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Department of Transportation						
2025-029	II-151	The Department of Transportation should improve its internal controls related to the Systems, Applications, and Products in Data Processing (SAP) Enterprise Resource Planning (ERP) access by implementing the recommendation noted in the confidential version of the finding. Material Weakness	N/A	Agree	6/2026	N/A
2025-030	II-153	The Department of Transportation should improve its internal controls over its Systems, Applications, and Products in Data Processing system (SAP) by implementing the recommendation noted in the confidential finding. Material Weakness	N/A	Agree	6/2026	N/A
2025-047	III-73	The Department of Transportation (Department) should strengthen its internal controls over and ensure it complies with Federal Funding Accountability and Transparency Act (FFATA) reporting requirements for the Highway Safety Cluster by (a) ensuring that FFATA reporting occurs as required for subawards of \$30,000 or more by the end of the month following the month the subawards are made and, if an unsubmitted FFATA report is identified, subsequently filing the report as soon as possible through SAM.gov, even if the submission is late; (b) providing training to Department staff to follow FFATA reporting policies and procedures; and (c) ensuring Department staff follow the Department's FFATA policies and procedures to ensure that FFATA reports are accurate and complete. Material Weakness	20.600 20.616 (I) DOT	A. Agree B. Agree C. Agree	A. 6/2026 B. 6/2026 C. 6/2026	Amanda Silk 303-512-5223
2025-048	III-78	The Department of Transportation (Department) should ensure that it complies with federal Highway Safety Cluster grant period of performance requirements by (a) enforcing its existing policies and procedures that require that grant expenditures be allowable, and that two individuals review the related supporting documentation for compliance with grant requirements. This should include ensuring that Department personnel performing the reviews review the related supporting documentation for incurred dates in order to verify that expenditures comply with the applicable award period of performance and making adjustments for any expenditures charged to an award outside the proper period of performance; and (b) providing training to Department personnel to ensure that staff understand and can apply the period of performance requirements. Significant Deficiency	20.600 20.616 (H) DOT	A. Agree B. Agree	A. 4/2026 B. 4/2026	Amanda Silk 303-512-5223

Rec. No.	Page No.	Recommendation Summary	ALN/ Compliance Requirement/ Federal Entity	Department Response	Implementation Date	Contact for Corrective Action Plan
2025-049	III-79	The Department of Transportation (Department) should strengthen its internal controls over and ensure that it complies with federal subrecipient monitoring requirements for the Formula Grants for Rural Areas and Tribal Transit Program, the Highway Safety Cluster, and the Coronavirus State and Local Fiscal Recovery Funds. Specifically, the Department should ensure that all required information is included in subawards or intergovernmental agreements or provide amendments to the subawards or intergovernmental once the Department receives the necessary information from the federal government, and that Department staff are sufficiently aware of the difference in subrecipients and contractors and properly classify general disbursements versus subrecipient payments. Significant Deficiency	20.509 20.600 20.616 21.027 (M) DOT	Agree	6/2026	Amanda Silk 303-512-5223
Department of Treasury						
2025-031	II-173	The Department of the Treasury (Department) should strengthen its internal controls over statutorily-required transfers by (a) establishing and implementing a process to track and monitor new and reoccurring statutorily-required transfers to ensure these required transfers are recorded on or before the statutory transfer date. This should include establishing a process to work with other departments involved in the transfers; and (b) developing and implementing policies and procedures for its accounting processes over the statutory transfers that need to be initialized by the Department to ensure these required transfers are recorded in a timely manner. Material Weakness	N/A	A. Agree B. Agree	A. 12/2025 B. 12/2025	N/A
2025-032	II-173	The Department of the Treasury should improve its internal controls over financial accounting and reporting to ensure fiscal year-end closing activities occur accurately and in a timely manner by (a) cross-training accounting personnel so that, in the event of staff turnover, the controls will continue to operate as designed; and (b) improving the supervisory review of exhibit to ensure exhibits are accurately reporting financial information to the Office of the State Controller. Material Weakness	N/A	A. Agree B. Agree	A. 12/2025 B. 12/2025	N/A

Rec. No.	Page No.	Recommendation Summary	ALN/ Compliance Requirement/ Federal Entity	Department Response	Implementation Date	Contact for Corrective Action Plan
2025-033	II-173	The Department of the Treasury (Department) should strengthen its internal controls over service organization systems by (a) establishing and implementing a formal process to ensure that System and Organization Controls (SOC) 1, Type II reports are requested and obtained from its third-party vendors and reviewed on an annual basis, and that copies of the SOC reports are provided to the Office of the State Controller within 10 business days of receipt by the Department; and (b) developing and implementing written policies and procedures related to the Department's service organizations requiring that vendor SOC reports are reviewed to ensure that Complementary User Entity Controls noted in the reports are designed, implemented, and operating effectively. Material Weakness	N/A	A. Agree B. Agree	A. 12/2025 B. 12/2025	N/A

Compliance Requirements		Federal Entities	
A	Activities Allowed or Unallowed	ED	Department of Education
B	Allowable Costs/Cost Principles	HHS	Department of Health and Human Services
E	Eligibility	HUD	Department of Housing and Urban Development
H	Period of Performance	DHS	Department of Homeland Security
L	Reporting	DOL	Department of Labor
M	Subrecipient Monitoring	DOT	Department of Transportation
N	Special Tests and Provisions	USDT	Department of the Treasury

Appendix B



**Net Uncorrected Audit Misstatements by Agency
for Fiscal Year Ended June 30, 2025
Increase (Decrease)**

Agency	Assets	Deferred Outflows of Resources	Liabilities	Deferred Inflows of Resources	Net Position	Revenues	Expenditures
Agriculture	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Corrections	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Early Childhood	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Education	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office of the Governor	\$ -	\$ -	\$ (547)	\$ -	\$ -	\$ (14,306)	\$ (14,853)
Health Care Policy and Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Higher Education	\$ 1,429,693	\$ 1,155,264	\$ 9,528,528	\$ (8,130,439)	\$ 28,429,537	\$ (1,905,123)	\$ 25,337,546
Human Services	\$ (383,575)	\$ -	\$ (19,574,083)	\$ -	\$ 8,823,997	\$ -	\$ (10,366,511)
Judicial	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Labor and Employment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Law	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Legislative	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Local Affairs	\$ (3,266,662)	\$ -	\$ (2,904,144)	\$ -	\$ 3,266,662	\$ (3,266,662)	\$ 362,518
Military and Veterans Affairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Natural Resources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Personnel & Administration	\$ -	\$ -	\$ 1,633,289	\$ -	\$ -	\$ -	\$ 1,633,289
Public Health and Environment	\$ (3,027,770)	\$ -	\$ (10,101,696)	\$ -	\$ -	\$ -	\$ (7,073,926)
Public Safety	\$ 1,661,068	\$ -	\$ -	\$ -	\$ -	\$ 1,661,068	\$ -
Regulatory Agencies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue	\$ -	\$ -	\$ 123,324	\$ -	\$ -	\$ (123,324)	\$ -
State	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transportation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Treasury	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Increase (Decrease)	\$ (3,587,246)	\$ 1,155,264	\$ (21,295,329)	\$ (8,130,439)	\$ 40,520,196	\$ (3,648,347)	\$ 9,878,063

**Gross Uncorrected Audit Misstatements by Agency
for Fiscal Year Ended June 30, 2025**

Agency	Assets	Deferred Outflows of Resources	Liabilities	Deferred Inflows of Resources	Net Position	Revenues	Expenditures
Agriculture	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Corrections	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Early Childhood	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Education	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office of the Governor	\$ -	\$ -	\$ 547	\$ -	\$ -	\$ 14,306	\$ 14,853
Health Care Policy and Financing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Higher Education	\$ 4,635,783	\$ 1,155,264	\$ 22,214,356	\$ 8,477,617	\$ 31,989,699	\$ 2,691,137	\$ 38,609,816
Human Services	\$ 383,575	\$ -	\$ 19,574,083	\$ -	\$ 10,049,527	\$ 471,330	\$ 10,384,239
Judicial	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Labor and Employment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Law	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Legislative	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 285,302
Local Affairs	\$ 3,266,662	\$ -	\$ 3,629,180	\$ -	\$ 3,266,662	\$ 3,266,662	\$ 6,895,842
Military and Veterans Affairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Natural Resources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Personnel & Administration	\$ -	\$ -	\$ 6,282,973	\$ -	\$ -	\$ -	\$ 2,920,155
Public Health and Environment	\$ 3,027,770	\$ -	\$ 10,101,696	\$ -	\$ -	\$ -	\$ 13,129,466
Public Safety	\$ 4,741,287	\$ -	\$ -	\$ -	\$ -	\$ 4,741,287	\$ -
Regulatory Agencies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue	\$ -	\$ -	\$ 123,324	\$ -	\$ -	\$ 123,324	\$ -
State	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transportation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Treasury	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 16,055,077	\$ 1,155,264	\$ 61,926,159	\$ 8,477,617	\$ 45,305,888	\$ 11,308,046	\$ 72,239,673

**Net Corrected Audit Misstatements by Agency
for Fiscal Year Ended June 30, 2025
Increase (Decrease)**

Agency	Assets	Deferred Outflows of Resources	Liabilities	Deferred Inflows of Resources	Net Position	Revenues	Expenditures
Agriculture	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Corrections	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Early Childhood	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Education	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office of the Governor	\$ 727,563	\$ -	\$ -	\$ -	\$ -	\$ 727,563	\$ -
Health Care Policy and Financing	\$ 742,234	\$ -	\$ -	\$ -	\$ -	\$ 742,234	\$ -
Higher Education	\$ -	\$ -	\$ 4,795,629	\$ -	\$ -	\$ -	\$ 4,795,629
Human Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Judicial	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Labor and Employment	\$ (597,033,480)	\$ -	\$ (81,233,643)	\$ -	\$ -	\$ (800,169,170)	\$ (284,369,333)
Law	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Legislative	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Local Affairs	\$ (158,507,071)	\$ -	\$ -	\$ -	\$ -	\$ (158,507,071)	\$ -
Military and Veterans Affairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Natural Resources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Personnel & Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public Health and Environment	\$ 50,408,239	\$ -	\$ 50,408,239	\$ -	\$ -	\$ -	\$ -
Public Safety	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Regulatory Agencies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transportation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Treasury	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Increase (Decrease)	\$ (703,662,515)	\$ -	\$ (26,029,775)	\$ -	\$ -	\$ (957,206,444)	\$ (279,573,704)

**Gross Corrected Audit Misstatements by Agency
for Fiscal Year Ended June 30, 2025**

Agency	Assets	Deferred Outflows of Resources	Liabilities	Deferred Inflows of Resources	Net Position	Revenues	Expenditures
Agriculture	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Corrections	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Early Childhood	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Education	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office of the Governor	\$ 738,271	\$ -	\$ -	\$ -	\$ -	\$ 2,054,057	\$ -
Health Care Policy and Financing	\$ 742,234	\$ -	\$ -	\$ -	\$ -	\$ 764,086	\$ -
Higher Education	\$ -	\$ -	\$ 4,809,473	\$ -	\$ 21,505,412	\$ -	\$ 4,809,473
Human Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Judicial	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Labor and Employment	\$ 3,656,217,268	\$ -	\$ 7,992,749,585	\$ -	\$ -	\$ 3,904,244,310	\$ 4,933,840,509
Law	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Legislative	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Local Affairs	\$ 158,507,071	\$ -	\$ -	\$ -	\$ -	\$ 158,507,071	\$ -
Military and Veterans Affairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Natural Resources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Personnel & Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,063,378	\$ -
Public Health and Environment	\$ 50,408,239	\$ -	\$ 50,408,239	\$ -	\$ -	\$ 100,816,478	\$ 100,816,478
Public Safety	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 268,050	\$ -
Regulatory Agencies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transportation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Treasury	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 3,866,613,083	\$ -	\$ 8,047,967,297	\$ -	\$ 21,505,412	\$ 4,167,717,430	\$ 5,039,466,460