

**STATE OF COLORADO
STATEWIDE SINGLE AUDIT**

Fiscal Year Ended June 30, 2012



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STATE AUDITOR**

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



February 12, 2013

Members of the Legislative Audit Committee:

Included herein is the report of the Statewide Single Audit of the State of Colorado for the Fiscal Year Ended June 30, 2012. The audit was conducted under the authority of Section 2-3-103, C.R.S., which authorizes the State Auditor to conduct audits of all state departments, institutions, and agencies.

The purpose of this report is to present the results of the Statewide Single Audit for the year ended June 30, 2012. The report includes our reports on compliance and other matters and internal control over financial reporting in accordance with *Government Auditing Standards* and requirements related to the federal Office of Management and Budget's *Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations*, and our audit opinion on the Schedule of Expenditures of Federal Awards. This report also contains our findings, conclusions, and recommendations, and the responses of the respective state agencies and institutions. Our opinion on the State's financial statements is presented in the State's Comprehensive Annual Financial Report for Fiscal Year 2012, which is available under separate cover.

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

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



We Set the Standard for Good Government

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The State’s Comprehensive Annual Financial Report for the Fiscal Year Ended June 30, 2012, is available electronically from the Office of the State Controller at:

<http://www.colorado.gov/dpa/dfp/sco/CAFR/cafr12/cafr12.pdf>.



STATEWIDE SINGLE AUDIT FISCAL YEAR ENDED JUNE 30, 2012 Report Summary



Dianne E. Ray, CPA
State Auditor

State of Colorado

AUTHORITY, PURPOSE, AND SCOPE

This audit was conducted under the authority of Section 2-3-103, C.R.S., which authorizes the State Auditor to conduct audits of all departments, institutions, and agencies of state government. The audit was conducted in accordance with auditing standards generally accepted in the United States of America and with *Government Auditing Standards* issued by the Comptroller General of the United States. We performed our audit work during the period from February through December 2012.

The purpose of this audit was to:

- Express an opinion on the State's financial statements for the Fiscal Year Ended June 30, 2012.
- Express an opinion on the State's Schedule of Expenditures of Federal Awards for the Fiscal Year Ended June 30, 2012.
- Review internal accounting and administrative control procedures, as required by generally accepted auditing standards and *Government Auditing Standards*.
- Evaluate compliance with applicable state and federal laws, rules, and regulations.
- Evaluate progress in implementing prior years' audit recommendations.

OVERVIEW OF FINDINGS AND AUDITOR'S OPINIONS

This report presents our financial and compliance audit of the State of Colorado for Fiscal Year 2012. The report may not include all findings and recommendations from separately issued reports on audits of state departments, institutions, and agencies. However, in accordance with the federal Single Audit Act, this report includes all findings and questioned costs related to federal awards that came to our attention through our audit.

We made 57 recommendations to state agencies and higher education institutions.

FINANCIAL STATEMENT FINDINGS

- The State's financial statements covered \$30.6 billion in total assets and \$24.8 billion in total expenditures.
- We have issued an **unqualified opinion** on the State's financial statements for the Fiscal Year Ended June 30, 2012. That means the State's financial statements presented fairly, in all material respects, the State's financial position, results of all financial operations, and cash flows in conformance with generally accepted accounting principles.
- We identified **20 internal control weaknesses** related to compliance with internal control over financial reporting and other matters.

FEDERAL PROGRAM FINDINGS

The State expended approximately \$10.7 billion in federal funds in Fiscal Year 2012. The four largest federal programs were:

- Medicaid: \$2.4 billion
- Unemployment Insurance: \$1.6 billion
- Supplemental Nutrition Assistance Program: \$867 million
- Temporary Assistance for Needy Families: \$169 million
- We identified **37 internal control issues** related to the State's compliance with requirements applicable to major federal programs.
- We identified nearly **\$285,000 in questioned costs** related to federal awards granted to the State.

FINANCIAL STATEMENT FINDINGS

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

Internal Controls Over Financial Activity

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

- **Controls Over Accounting Transactions:**
 - The Colorado Historical Society does not have strong internal controls in place to ensure the proper preparation of accounting entries, timely reconciliations, year-end reporting, and segregation of duties.
 - The Department of Labor and Employment overstated its Federal Unemployment Act interest expense by \$10 million, due to a lack of adequate review and reconciliation of the balance throughout the year.
 - The Department of Human Services did not have strong internal controls over the preparation and submission of year-end reports; the accuracy of data contained in the Colorado Financial Reporting System (COFRS), the State's accounting system, and the County Financial Management System; and cash collections.
- **Controls Over Procurement Cards:** The Department of Revenue staff did not consistently follow the Department's existing procurement card guidelines, resulting in numerous transactional errors. Further, the Department did not have internal controls in place to identify coding errors made while recording the transactions on COFRS and did not require staff to follow procurement card procedures.
- **Controls Over a Management Company:** The State Board of Land Commissioners (the Board), within the Department of Natural Resources, did not assign accounting staff to review the financial reports and recorded transactions of a management company that co-manages the Board's commercial properties. Further, the Board did not obtain approval from the Department of Treasury prior to opening bank accounts that the management company utilized. In addition, the Board failed to establish and implement policies and procedures to record revenue and expenditure amounts related to its commercial properties and did not seek the guidance of the Department of Natural Resources Controller to ensure that it utilized the appropriate contract type for the management company activities.
- **Establishing Internal Controls:**
 - The Medical Marijuana Enforcement Division, within the Department of Revenue, did not establish and adopt written internal control policies and procedures related to reconciliations over cash and revenue collections, proper revenue recognition, segregation of duties over cash collection and recording, and state asset tracking.
 - The State Board of Land Commissioners, within the Department of Natural Resources, has not established and implemented procedures to estimate the value of donated land so that

information can be tracked internally and recorded as asset values in COFRS. Further, it does not record its assets obtained through exchange transactions on timely basis.

Internal Controls Over Financial Reporting

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

One example of an internal control weakness occurred at the Department of Personnel & Administration. Specifically, the Office of the State Controller did not include higher education tuition and fee amounts shown in the Fiscal Year 2012 General Appropriations Act in the State's Budget-to-Actual Cash Funded Schedule, within the State's financial statements. This caused inconsistencies in the comparison between the Fiscal Years 2011 and 2012 budget-to-actual details, since the amounts had been included in the Fiscal Year 2011 schedule.

Internal Controls Over Information Technology Systems

State agencies, in cooperation with the Governor's Office of Information Technology (OIT), are responsible for implementing, maintaining, and adequately securing the state's computer systems. During our Fiscal Year 2012 audit, we determined that some state agencies' computer systems did not comply with information technology-related auditing standards and/or the Colorado Information Security Policies. Specifically, we identified problems with a total of eight computer systems at five agencies, resulting in 11 audit recommendations to the applicable agencies and OIT. The following bullets describe notable examples of these issues:

- The Department of Health Care Policy and Financing, the Department of Human Services, and OIT did not hold the service provider for the Colorado Benefits Management System (CBMS) accountable for implementing information system controls. CBMS is the eligibility system for the following programs: Medicaid, Children's Basic Health Plan, Temporary Assistance for Needy Families, and the Supplemental Nutrition Assistance Program.
- The Department of Personnel & Administration and OIT did not implement adequate controls related to access management, network controls, disaster recovery and backups, and succession planning over the Colorado Personnel Payroll System (CPPS). CPPS is the State's integrated human resources and payroll management system.

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

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

A *significant deficiency* is a moderate level of internal control weakness. A significant deficiency is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

A *deficiency in internal control* is the least serious level of internal control weakness. A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. Deficiencies in internal control generally are reported to agencies in separate management letters and, therefore, would not be included in this report.

- The Department of Labor and Employment did not fully implement our Fiscal Year 2009 recommendation to improve information system controls over the Colorado Unemployment Benefits System and the Colorado Automated Tax System. These systems are used to process unemployment benefits and collect unemployment taxes.

Our opinion on the financial statements is presented in the State’s Comprehensive Annual Financial Report for Fiscal Year 2012, which is available electronically from the Office of the State Controller’s website at <http://www.colorado.gov/dpa/dfp/sco/CAFR/cafr12/cafr12.pdf>.

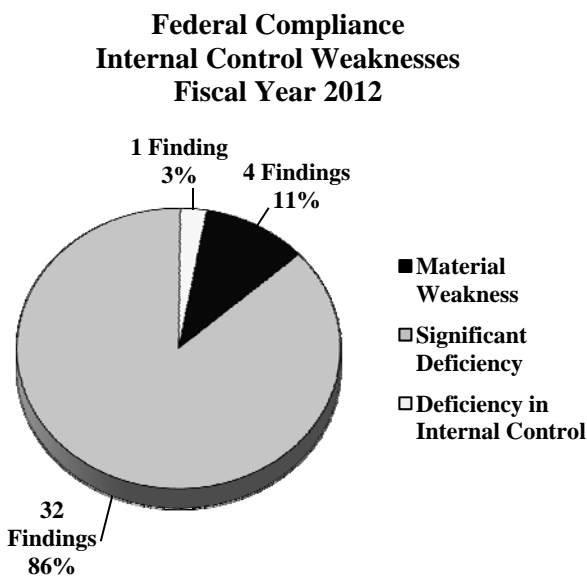
FEDERAL PROGRAM FINDINGS

This section summarizes our report on the State’s compliance with requirements applicable to major federal programs and internal control over compliance in accordance with the federal Office of Management and Budget’s (OMB) *Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations*. We planned and performed the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements that could have a direct and material effect on a major federal program occurred. As part of our audit, we determined the State’s compliance with federal regulations and grant requirements, such as activities allowed or unallowed, allowable costs, cash management, eligibility, reporting, and subrecipient monitoring. Our testing of the State’s expenditures of federal grant award funds included nearly \$900 million expended under the federal American Recovery and Reinvestment Act of 2009 (Recovery Act).

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

Internal Controls Over Federal Programs

The following table shows the breakout of types of internal control weaknesses over compliance with federal requirements that we identified during Fiscal Year 2012. 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 material noncompliance with a compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

A *significant deficiency* is a moderate level of internal control weakness. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control over compliance with a compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

A *deficiency in internal control* is the least serious level of internal control weakness. A deficiency in an entity’s internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a compliance requirement of a federal program on a timely basis.

Compliance With Federal Program Requirements and Federal Reporting

Various state departments administer federal programs in Colorado and are required to comply with federal program requirements. We identified problems with several departments' compliance with those requirements. In the following bullets, we first discuss federal compliance issues at two departments—the Department of Human Services and the Department of Health Care Policy and Financing—that administer the State's largest federal programs that provide health care and human services benefits. We also describe federal compliance problems at three other state agencies that administer federal programs.

- **Department of Human Services:** The Department was not in compliance with federal requirements for three out of nine programs we tested at the Department during our Fiscal Year 2012 audit. The following bullets provide examples of federal compliance issues we identified with specific Department programs.
 - **Vocational Rehabilitation Program:** The Department has not ensured that field counselors understand and comply with requirements regarding eligibility determinations, such as the maintenance of supporting documentation; timeliness of eligibility determinations; and accuracy of data entry. We identified this as a material weakness for the program.
 - **Temporary Assistance for Needy Families Program:** The Department did not provide adequate guidance and training to counties regarding case file documentation; requirements to follow up on Income, Eligibility, and Verification System information; data entry; and timely application processing. We identified this as a material weakness for the program.
 - **Supplemental Nutrition Assistance Program:** The Department did not provide training to counties regarding requirements for accurate data entry and timely beneficiary changes related to restoration payments. We identified this as a significant deficiency.
- **Department of Health Care Policy and Financing:** Overall, the Department improved its internal controls over the Medicaid and Children's Basic Health Plan programs. While our Fiscal Year 2011 audit identified five material weaknesses, our Fiscal Year 2012 audit did not identify material weaknesses, however, we identified significant deficiencies and deficiencies in internal control. The following bullets provide examples of federal compliance issues we identified with specific Department programs.
 - **Medicaid:** We found problems with the Department's management of the Medicaid program. For example, the Department lacked adequate internal controls over the determination of Medicaid provider eligibility, determination of individuals' Medicaid eligibility, and processing of Medicaid applications. We identified this as a significant deficiency.
 - **Children's Basic Health Plan (CBHP):** The Department lacked adequate internal controls over eligibility determination for CBHP recipients and processing of CBHP applications. We identified this as a significant deficiency.
 - **Colorado Benefits Management System (CBMS):** The Department uses CBMS to determine individuals' eligibility for Medicaid and CBHP benefits. We found that the Department did not adequately monitor county departments of human/social services to identify data entry errors in CBMS related to Medicaid eligibility. We identified this as a significant deficiency.
- **Department of Public Health and Environment:** The Department was not in compliance with federal requirements for three out of five programs we tested at the Department during our Fiscal Year 2012 audit. The following bullets provide examples of federal compliance issues we identified with specific Department programs.

- **Superfund Program:** The Department did not provide evidence to show that it verified that contractors were not suspended, debarred, or otherwise excluded for 50 percent of contracts sampled. In addition, the contracts within the sample did not include required suspension and debarment language. We identified this as a significant deficiency.
- **Centers for Disease Control and Prevention Investigations and Technical Assistance Program:** The Department does not have procedures in place to ensure that staff conduct supervisory reviews of progress reports the Department submits to its federal oversight agency. We identified this as a significant deficiency.
- **Special Supplemental Nutrition Program for Women, Infants, and Children (WIC) Program:** The Department does not have procedures in place requiring that evidence of a supervisory review be maintained over all Federal Funding Accountability and Transparency Act reports submitted for the WIC program. Rather, it only requires that staff perform a supervisory review of a sample of reports submitted each month. We identified this as a significant deficiency.
- **Department of Labor and Employment:** The Department was not in compliance with federal requirements for one out of two programs we tested at the Department during our Fiscal Year 2012 audit. The following bullet provides an example of the federal compliance issue we identified at one Department program.
 - **Unemployment Insurance Program:** The Department did not cross-check unemployment insurance payments against the National Directory of New Hires to verify that recipients of Unemployment Insurance benefit payments were not simultaneously employed. We identified this as a significant deficiency.
- **Governor's Energy Office:** The Governor's Energy Office was not in compliance with federal requirements for two out of three programs we tested at the Governor's Office during our Fiscal Year 2012 audit. The following bullets provide examples of federal compliance issues we identified at specific Governor's Energy Office programs.
 - **State Energy Program:** The Governor's Energy Office continues to improperly charge employee personnel costs to this program as a result of not having a policy in place that requires staff to review and approve all transactions, including journal entries, prior to charging them to the grant. In addition, the Governor's Energy Office did not comply with federal requirements related to subrecipient monitoring. Specifically, the Governor's Energy Office did not obtain and review OMB *Circular A-133* reports for subrecipients that expended more than \$500,000 in federal awards. We identified these issues as significant deficiencies.
 - **Weatherization Assistance Program:** The Governor's Energy Office does not have procedures in place to ensure that staff maintain evidence of a supervisory review of its Recovery Act Section 1512 and Federal Financial Reporting reports. We identified this as a significant deficiency.

Summary of Progress in Implementing Prior Recommendations

This report includes an assessment of our disposition of audit recommendations reported in the previous Statewide Single Audit Reports. Prior years' recommendations that were implemented in Fiscal Year 2011 or earlier are not included.

Outstanding Statewide Single Audit Report Recommendations by Fiscal Year						
	Total	2011	2010	2009	2008	2007
Implemented	59	31	15	10	3	-
Partially Implemented	42	13	14	9	4	2
Not Implemented	6	2	4	-	-	-
Deferred	10	8	1	1	-	-
Not Applicable	3	2	1	-	-	-
Total	120	56	35	20	7	2

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Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Unqualified

Internal control over financial reporting:

Material weaknesses identified? _____ Yes X No

Significant deficiencies identified that are not considered to be material weaknesses? X Yes _____ No

Noncompliance material to financial statements noted? _____ Yes X No

Federal Awards

Internal control over major programs:

Material weaknesses identified? X Yes _____ No

Significant deficiencies identified that are not considered to be material weaknesses? X Yes _____ No

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

Unqualified for all major programs except for Rehabilitation Services Vocational Rehabilitation Grants to States, Rehabilitation Services-Vocational Rehabilitation Grants to States, Recovery Act; Temporary Assistance for Needy Families; Medicaid Cluster, and Research and Development Cluster, which were qualified.

Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of OMB *Circular A-133*? X Yes _____ No

Identification of major programs:

CFDA Number	Name of Federal Program or Cluster
10.551, 10.561	Supplemental Nutrition Assistance Program Cluster
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children
10.558	Child and Adult Care Food Program
10.665	Secure Payments for States and Counties Containing Federal Lands
14.228, 14.255	Community Development Block Grants/State's Program
15.227	Distribution of Receipts to States and Local Governments
15.605, 15.611	Fish & Wildlife Cluster
17.225	Unemployment Insurance
17.258, 17.259, 17.260	Workforce Investment Act Cluster
20.205, 20.219	Highway Planning and Construction (Federal-Aid Highway Program)
66.802	Superfund State, Political Subdivision, and Indian Tribe Site-Specific Cooperative Agreements
75X0515	State Children's Health Insurance Fund – Performance Bonus Grants
81.041	State Energy Program
81.042	Weatherization Assistance for Low-Income Persons
84.010, 84.389	Title I Part A & B Cluster
84.027, 84.173, 84.391, 84.392, 84.027	Special Education (IDEA) Cluster
84.126, 84.390	Rehabilitation Services - Vocational Rehabilitation Grants to States and Rehabilitation Services-Vocational Rehabilitation Grants to States, Recovery Act

84.394, 84.397	State Fiscal Stabilization Cluster
84.377, 84.388	School Improvement Grant
93.268, 93.712	Immunization Cluster
93.283	Centers for Disease Control and Prevention: Investigations and Technical Assistance
93.558, 93.714, 93.716	Temporary Assistance for Needy Families, ARRA Emergency Contingency Fund for Temporary Assistance for Needy Families State Programs, and ARRA Temporary Assistance for Needy Families Supplemental Grants
93.563	Child Support Enforcement
93.568	Low-Income Home Energy Assistance Program
93.575, 93.596	Child Care and Development Block Grant, Child Care Mandatory and Matching Funds of the Child Care and Development Fund
93.658	Foster Care Title IV-E
93.720, 93.775, 93.777, 93.778	Medicaid Cluster
93.767	Children’s Health Insurance Program
93.959	Substance Abuse Prevention and Treatment
96.001	Disability Insurance/SSI
Various	Research and Development Cluster
Various	Student Financial Aid Cluster (including CFDA No. 84.032 Federal Family Education Loans-Lenders)

Dollar threshold used to distinguish between type A and B programs: \$21.5 million

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

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**Classification of Findings
State of Colorado
Statewide Single Audit, Fiscal Year Ended June 30, 2012**

AGENCY NAME	MATERIAL WEAKNESS (Most Serious)		SIGNIFICANT DEFICIENCY (Moderately Serious)		DEFICIENCY IN INTERNAL CONTROL (Least Serious)		GRAND TOTALS
	FINANCIAL REPORTING	FEDERAL PROGRAM COMPLIANCE	FINANCIAL REPORTING	FEDERAL PROGRAM COMPLIANCE	FINANCIAL REPORTING	FEDERAL PROGRAM COMPLIANCE	
AGRICULTURE	-	-	-	-	-	-	0
CORRECTIONS	-	-	-	-	-	-	0
EDUCATION	-	-	-	-	-	-	0
OFFICE OF THE GOVERNOR	-	-	4	3	1	-	8
HEALTH CARE POLICY AND FINANCING	-	2	1	14	1	1	19
HIGHER EDUCATION	-	-	1	4	-	-	5
HUMAN SERVICES	-	2	7	4	-	-	13
JUDICIAL DEPARTMENT	-	-	-	-	-	-	0
LABOR AND EMPLOYMENT	-	-	1	3	-	-	4
LAW	-	-	-	-	-	-	0
LOCAL AFFAIRS	-	-	-	-	-	-	0
NATURAL RESOURCES	-	-	2	-	-	-	2
PERSONNEL & ADMINISTRATION	-	-	3	-	-	-	3
PUBLIC HEALTH AND ENVIRONMENT	-	-	1	4	-	-	5
PUBLIC SAFETY	-	-	-	-	-	-	0
REGULATORY AGENCIES	-	-	-	-	-	-	0
REVENUE	-	-	3	-	-	-	3
STATE	-	-	-	-	-	-	0
OFFICE OF THE STATE TREASURER	-	-	-	-	-	-	0
TRANSPORTATION	-	-	-	-	-	-	0
GRAND TOTALS		4	23	32	2	1	62

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

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RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	Agency Response	Implementation Date
Financial Statement Findings				
1	II – 5	The Governor’s Office of Information Technology (OIT) should work with the other Executive Branch agencies to improve Information Technology service agreement controls by ensuring that existing and new Statewide Internet Portal Authority agreements comply with Colorado Information Security Policies, and include provisions required by OIT’s vendor management policy and other applicable legal and regulatory information security requirements.	Agree	December 2013
2	II – 7	The Governor’s Office of Information Technology should work with the other Executive Branch agencies to establish clear roles and responsibilities related to its service provider operations by (a) developing service-level agreements (SLAs) that define the performance expectations for each required security control, describe measureable outcomes, and identify remedies for any identified instances of noncompliance, and ensuring that SLAs are kept current and (b) ensuring that OIT and Executive Branch agencies are clear about their respective responsibilities.	Agree	June 2013
3	II – 11	The Governor’s Office of Information Technology should identify, document, and implement an enterprise-wide firewall security strategy by (a) identifying and documenting procedures and schedules for patching or updating firewall operating systems; (b) defining rule sets that implement the State’s firewall policy while supporting firewall performance and ensuring that all rule sets are reviewed on a periodic basis; (c) conducting regular scanning of critical firewalls; (d) logging, retaining, and regularly reviewing the logs to detect anomalous activities; and (e) managing firewall architectures, policies, software, and other components throughout the life of the firewall solutions.	Agree	December 2013

RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	Agency Response	Implementation Date
4	II – 17	The Governor’s Office of Information Technology should ensure the completeness and accuracy of Colorado Information Security Policies by (a) revising existing policies to comply with statutes, (b) identifying gaps where the existing policies do not address relevant information technology areas and implementing new or revised policies and directives, and (c) strengthening communication and training to agencies regarding information security policies and its requirements.	Agree	July 2013

RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	Agency Response	Implementation Date
5	II – 19	<p>The Governor’s Office of Information Technology (OIT) should work with the Department of Personnel & Administration (the Department) to improve KRONOS general computer controls by (a) implementing strong password policies that comply with password requirements listed within Colorado Cyber Security Policies; (b) modifying KRONOS security configurations to lock users out of the system after three failed login attempts and lock the users’ sessions after 15 minutes of inactivity; (c) generating, reviewing, and retaining critical operating system-level and application activity logs (i.e., audit logs) to identify and investigate anomalous activity and successful and unsuccessful login attempts; (d) generating and implementing a login banner for KRONOS; (e) reviewing the current user listing to immediately remove terminated users and, on an ongoing basis, implementing regular reviews of user access to ensure that user access is appropriate and needed and that terminated users are removed in a timely manner; (f) ensuring each KRONOS ID is associated with an identified and documented owner and that IDs are not shared; (g) ensuring that users submit user access request forms that are authorized by the appropriate supervisor and retaining those forms, as required by policy; (h) hardening system configuration settings for KRONOS, as recommended under separate cover; (i) ensuring that all critical components of the KRONOS system are backed up according to Colorado Cyber Security Policies and industry best practices; (j) documenting and testing a disaster recovery plan that incorporates all components listed in Colorado Cyber Security Policies; and (k) providing direction to non-OIT administrators at user departments to ensure awareness of and compliance with Colorado Cyber Security Policies.</p>	Agree	<ul style="list-style-type: none"> a. June 2012 b. June 2012 c. June 2012 d. Implemented e. July 2012 f. June 2012 g. August 2012 h. December 2012 i. June 2013 j. October 2012 k. July 2012

RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	Agency Response	Implementation Date
6	II – 24	The Colorado Historical Society (Society) should improve its controls over financial reporting by (a) instituting a process for effective supervisory review of manual journal entries and year-end exhibits. This process should include proper segregation of duties and a detailed review, by someone knowledgeable in accounting, of all supporting documentation used to prepare entries and exhibits; (b) performing bank account reconciliations on a monthly basis to ensure amounts reported in the Colorado Financial Reporting System, the State’s accounting system, agree to balances in accounts held by the Society’s trustee; and (c) ensuring that it provides adequate training for accounting staff who prepare accounting entries and year-end exhibits.	Agree	July 2013
7	II – 30	The Department of Human Services should ensure that the financial data recorded on the Colorado Financial Reporting System (COFRS), the State’s accounting system related to counties’ administration of public assistance programs are accurate and complete by (a) developing a procedure by which to reconcile County Financial Management System (CFMS) and COFRS data each month. The reconciliation procedure should include investigating and resolving all discrepancies and making adjustments as appropriate; (b) assigning responsibility to specific employees for conducting the monthly reconciliation process and a supervisory review of the process; and (c) reconciling the approximately \$500,000 discrepancy between CFMS and COFRS for amounts owed to the counties as of the end of Fiscal Year 2012 and making adjustments, as appropriate.	Agree	a. March 2013 b. March 2013 c. December 2013
8	II – 34	The Department of Human Services (the Department) should improve its controls over the preparation and submission of fiscal year-end exhibits to the Office of the State Controller by ensuring its supervisory review process over exhibits includes in-depth, detailed reviews of all supporting documentation used to prepare exhibits. In addition, the Department should coordinate and train Facilities Management staff to ensure Facilities Management staff properly communicate to accounting staff about construction projects and obtain proper approval when opening a new bank account.	Agree	August 2013

RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	Agency Response	Implementation Date
9	II – 37	The Department of Human Services (Department) should ensure that it processes and deposits cash receipts for the Division of Youth Corrections in a timely manner and in accordance with State Fiscal Rules. Additionally, the Department should follow generally accepted accounting principles by recording revenue in the correct fiscal year.	Agree	January 2013

RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	Agency Response	Implementation Date
10	II – 42	<p>The Department of Human Services and the Governor’s Office of Information Technology (OIT) should improve the general IT controls over AVATAR by (a) generating, reviewing, and retaining activity logs at the operating level to identify and investigate anomalous activity, including successful and unsuccessful login attempts, and controlling access to activity logs to ensure that logs cannot be altered; (b) requiring supervisors to periodically verify the accuracy and relevance of user access for the employees they supervise; (c) implementing an ongoing procedure to ensure that all users are authorized based on roles, and evidence of role-based authorization is retained prior to the users’ gaining access to the system; (d) generating and implementing logon banners for AVATAR, including Health Insurance Portability and Accountability Act (HIPAA) banners where required; (e) reviewing and updating user access management and desktop management policies and procedures; (f) ensuring that a system security assessment is performed on a periodic basis and identified security gaps are mitigated; (g) hardening system configuration settings for AVATAR, as identified in the system review; (h) conducting a review of all data transmissions related to AVATAR and ensuring that sensitive data are encrypted during transmission; (i) performing network scans on a periodic basis to identify and mitigate vulnerabilities; (j) ensuring that all desktop computers are vendor supported and have a firewall in place. Also, documenting the policies and procedures pertaining to desktop security management; (k) updating the AVATAR disaster recovery plan and business continuity plan that incorporate all components listed in Colorado Information Security Policies; (l) ensuring that the disaster recovery plan is tested and the required infrastructure components needed to restore the system are in place; (m) ensuring that application, system, and data backups are performed in accordance with an established schedule that complies with Colorado Information Security Policies; and (n) revising existing contracts to ensure that vendors must comply with Colorado Information Security Policies.</p>	Agree	<ul style="list-style-type: none"> a. Implemented b. Implemented c. Implemented d. June 2013 e. June 2013 f. June 2013 g. December 2013 h. Implemented i. June 2013 j. June 2013 k. March 2013 l. March 2013 m. June 2013 n. June 2013

RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	Agency Response	Implementation Date
11	II – 51	<p>The Department of Human Services (Department) and the Governor’s Office of Information Technology (OIT) should improve the general IT controls over the County Financial Management System (CFMS) by (a) promptly reviewing and implementing procedures to ensure that access to the “root” or “super-user” account can be traced to an individual user and user access to the “root” account is monitored on a regular basis for appropriateness; (b) modifying configuration settings to ensure that changes made to system logs are recorded and audited; (c) implementing strong password parameters at the application, database, and operating system levels that comply with Colorado Information Security Policies; (d) generating, reviewing, and retaining system activity logs to identify and investigate anomalous activity and successful and unsuccessful login attempts. The Department and OIT should also control access to activity logs to ensure that logs cannot be altered and review the existing audit log rules to ascertain if current logging is sufficient; (e) requiring supervisors to periodically verify the accuracy and relevance of user access for the employees they supervise; (f) implementing a procedure to ensure that all users are authorized, evidence of authorization (e.g., system access request forms) is retained, and a signed statement of compliance is obtained prior to granting access to the system; (g) reviewing and updating user access management and desktop management policies and procedures; (h) implementing malware detection and prevention tools on the CFMS server as well as a patch management process for the operating system, database, and application to ensure that software patches are reviewed, implemented, and kept current; (i) encrypting sensitive data transmitted between CFMS and other systems and computers, including user credentials; (j) performing network scans on a periodic basis to identify and mitigate vulnerabilities; (k) ensuring that all desktop computers are vendor-supported and have a firewall in place; (l) ensuring that the disaster recovery plan and business continuity plans for CFMS are updated and tested and the required infrastructure components needed to restore the system and business operations are in place; (m) updating existing contracts with CFMS vendors to ensure that the contracts require compliance with Colorado Information Security Policies; and (n) monitoring vendors and holding them accountable for deliverables listed in the contracts.</p>	Agree	<ul style="list-style-type: none"> a. January 2013 b. January 2013 c. June 2013 d. January 2013 e. January 2013 f. December 2012 g. January 2013 h. June 2013 i. June 2013 j. May 2013 k. June 2013 l. November 2012 m. October 2012 n. October 2012

RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	Agency Response	Implementation Date
12	II – 57	The Department of Labor and Employment should institute a reconciliation process of expected-to-actual interest expense incurred throughout the year and at fiscal year-end to ensure that interest expense is properly stated within the financial statements.	Agree	November 2012
13	II – 61	The State Board of Land Commissioners (Board) should ensure that the State’s financial information is accurate and complete by (a) establishing and implementing procedures for identification of values associated with donated land and other assets; (b) recording the proper asset value of all the land and other assets it owns in the Colorado Financial Reporting System (COFRS), the State’s accounting system, timely; and (c) once donated land and other assets are valued, implementing a process to reconcile the Board’s asset information with COFRS.	Agree	a. December 2013 b. June 2013 c. December 2013
14	II – 65	The State Board of Land Commissioners should improve its controls over the management company’s activity by (a) assigning accounting staff the responsibility of reviewing the management company’s financial reports and recording all financial activity in the Colorado Financial Reporting System (COFRS) on a monthly basis; (b) establishing and implementing policies and procedures to record gross revenue and expenditure amounts, including revenue earned and expenditures incurred, related to its commercial properties; (c) communicating with the Department of Natural Resources Controller to obtain guidance on the appropriate contract type for its current and future contracts, and to ensure that it follows the State’s contract review and approval processes; and (d) obtaining approval for all bank accounts that its management company utilizes and obtaining prior approval on all types of bank accounts it opens in the future.	Agree	a. July 2012 b. July 2013 c. July 2013 d. January 2013

RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	Agency Response	Implementation Date
15	II – 71	The Department of Personnel & Administration’s Office of the State Controller (OSC) should work with the State’s higher education institutions to ensure that all information necessary for the OSC to compile the budget-to-actual schedules within the State’s Comprehensive Annual Financial Report in accordance with Governmental Accounting Standards Board standards and state regulations is obtained and incorporated into the schedules.	Partially Agree	Implementation contingent upon cooperation of Institutions of Higher Education.
16	II – 77	The Department of Personnel & Administration and the Governor’s Office of Information Technology should improve the Colorado Personnel Payroll System’s (CPPS) general computer controls by (a) implementing encryption controls over passwords and the file where passwords are stored; (b) implementing periodic user access reviews, requiring supervisors to verify the accuracy and relevance of user access for the employees they supervise, and ensuring that users who do not need access are removed in a timely manner; (c) generating and implementing logon banners for CPPS; (d) conducting a review of all data transmissions related to CPPS and ensuring that sensitive data are encrypted during internal and external transmissions; (e) conducting a review of all interfaces related to CPPS and ensuring that interfaces are identified, documented, and reviewed on a periodic basis, and ensuring that security controls are enforced and that personnel are identified and held accountable for managing these interfaces; (f) updating the CPPS disaster recovery plan so that it incorporates all critical components associated with CPPS and meets the requirements listed in Colorado Cyber Security Policies; (g) ensuring that the disaster recovery plan is tested, gaps identified are mitigated, and the required infrastructure components to restore the system are in place; (h) ensuring that backup documentation is complete and procedures are in place to back up all critical components of the CPPS environment, such as interfaces; and (i) developing a succession plan for key IT positions responsible for maintaining CPPS.	Agree	<ul style="list-style-type: none"> a. June 2014 b. June 2013 c. June 2014 d. December 2014 e. December 2014 f. December 2014 g. December 2014 h. December 2013 i. June 2013

RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	Agency Response	Implementation Date
17	II – 81	The Department of Personnel & Administration (Department) should improve payroll controls by (a) working with the Department’s Central Payroll Division and the Governor’s Office of Information Technology to determine if changes can be made to the Colorado Personnel Payroll System (CPPS) to ensure the methods used by CPPS to calculate payroll adjustments are consistent with State Personnel Rules; (b) if changes cannot be made to CPPS, based on the results of part a, calculating future unpaid leave adjustments in accordance with State Personnel Rule 5-21 using the annualized hourly rate; and (c) developing and documenting procedures to ensure Human Resources Unit staff identify and enter unpaid leave hours on a timely basis.	<ul style="list-style-type: none"> a. Agree b. Partially Agree c. Agree 	<ul style="list-style-type: none"> a. December 2012 b. December 2012 c. Implemented
18	II – 86	The Department of Revenue should ensure that the Medical Marijuana Enforcement Division establishes and adopts written internal control policies and procedures for its various business processes. These policies and procedures should ensure that (a) reconciliations over cash and revenue collections are properly performed and documented and that all discrepancies are investigated timely, (b) revenue is recognized when earned, (c) there is adequate segregation of duties among the various functions involved with receiving and recording cash, and (d) assets are properly tagged and tracked.	Agree	June 2013
19	III – 90	The Department of Revenue (the Department) should improve its internal controls over expenditures made using procurement cards by (a) ensuring that staff members consistently follow the Department-wide procurement card guidelines as well as ensuring that the Medical Marijuana Enforcement Division’s staff follow its procurement card procedures, including documenting approved Purchase Request Forms and (b) ensuring that staff members conduct reviews and sign off within the required time frames and send the statements to the Accounting and Financial Services Section timely.	Agree	December 2012

RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	Agency Response	Implementation Date
20	III – 92	The Department of Revenue should improve its identification of first-time severance taxpayers by accessing and using oil and gas production and permitting data available through the Department of Natural Resources to verify that those subject to severance taxation have filed a tax return.	Agree	December 2012
Federal Findings				
21	III – 3	The Office of the Governor (Office) should implement policies and procedures to ensure that all Governors’ Energy Office (GEO) nonpayroll costs are properly approved prior to being charged to the grant. In addition, the Office should develop and implement policies and procedures to ensure that GEO personnel costs charged to federal grants are properly applied and reviewed.	Agree	March 2013
22	III – 5	The Office of the Governor should ensure that Governor’s Energy Office staff adhere to subrecipient monitoring requirements for the federal State Energy Program grant. This should specifically include implementing a process to ensure GEO receives all Office of Management and Budget <i>Circular A-133</i> audit reports from applicable subrecipients and following up on findings identified in those reports, as necessary.	Agree	July 2013
23	III – 7	The Governor’s Energy Office should develop and implement internal controls over American Reinvestment and Recovery Act Section 1512 and the “Federal Financial Reporting” (SF-425) reporting for the Weatherization Assistance Program that include instituting a supervisory review process over the reports and maintaining evidence of that review.	Agree	July 2013
24	III – 16	The Department of Health Care Policy and Financing should continue to work with the counties, Medical Assistance sites, and the Governor’s Office of Information Technology and third-party administrator to ensure the accuracy of eligibility determinations and redeterminations for the Medicaid program.	Agree	Implemented and Ongoing

RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	Agency Response	Implementation Date
25	III – 21	The Department of Health Care Policy and Financing should continue to work with the counties, Medical Assistance (MA) sites, and the Governor’s Office of Information Technology and third-party administrator to ensure the accuracy of eligibility determinations and redeterminations for the Children’s Basic Health Program.	Agree	Implemented and Ongoing
26	III – 24	The Department of Health Care Policy and Financing (the Department) should seek guidance from the federal oversight agency, the Centers for Medicare and Medicaid Services, regarding the appropriate manner for reclassifying payments between the Children’s Basic Health Plan and Medicaid programs. Additionally, the Department should develop and implement policies and procedures based on the guidance provided by the federal oversight agency.	Partially Agree	June 2013
27	III – 28	The Department of Health Care Policy and Financing should improve its controls over eligibility determination of Medicaid providers to ensure that it complies with federal requirements. Specifically, it should (a) update the Medicaid provider application and provider agreement to include all information required by federal regulations; (b) start screening agents and managing employees of providers on enrollment to confirm their identity and to ensure that they are not excluded from participating in the Medicaid program; and (c) perform monthly matches with federal databases to determine if existing providers’ owners, agents, or managing employees have been excluded from participating in the program since the last verification.	Agree	In Progress with replacement MMIS – March 2016
28	III – 32	The Department of Health Care Policy and Financing should develop and implement procedures to ensure that personnel costs charged to federal grant programs are supported with adequate documentation. These procedures should include requirements to maintain required certifications, personnel activity reports, quarterly comparisons between estimated and actual budgets, or other equivalent documentation.	Agree	June 2013

RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	Agency Response	Implementation Date
29	III – 36	The Department of Health Care Policy and Financing should improve controls related to its purchasing function by (a) maintaining documentation of an effective review process within the Purchasing and Contracting Section that will ensure contracting documents are in compliance with laws and regulations, (b) developing procedures to ensure compliance with the Office of the State Controller’s Contract Policies related to signatory authority delegations and the review and approval of state contracts, and (c) ensuring that it maintains documentation required by statute to justify all sole source procurements.	Agree	June 2013
30	III – 40	The Department of Health Care Policy and Financing should develop a policy to maintain documentation of all reviews performed over the calculation of the Medicaid rates for inpatient hospital services.	Disagree	Not Applicable
31	III – 43	The Department of Health Care Policy and Financing should improve its interagency agreement process to ensure that interagency agreements are initiated and approved timely, the related funds are transferred timely and appropriately, and that interagency agreement activity is timely and accurately recorded on the Colorado Financial Reporting System, the State’s accounting system, throughout the year.	Agree	June 2013

RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	Agency Response	Implementation Date
32	III – 50	The Department of Health Care Policy and Financing should ensure the Hospital Provider Fee Model is based on accurate, consistent, and reliable data by (a) establishing data collection methods to obtain hospital data for the Hospital Provider Fee Model that are based on existing, reliable data sources where possible. The Department should consider gathering data directly, whenever possible, from the most recently available Medicare cost reports rather than requiring hospitals to self-report data in the Hospital Provider Survey; (b) developing clear, consistent requirements for the data sources and methodologies hospitals must use to complete the Hospital Provider Survey; (c) requiring hospitals to maintain supporting documentation for the data points reported in the Hospital Provider Survey; and (d) developing and implementing policies and procedures for an annual, risk-based review, to determine the accuracy and reliability of the self-reported data in the Hospital Provider Survey. The Department should also establish and implement procedures to take follow-up action with hospitals on data points in question, including, but not limited to, adjustments to future fees and payments for errors.	Agree	December 2013

RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	Agency Response	Implementation Date
33	III – 55	The Department of Health Care Policy and Financing and the Hospital Provider Fee Oversight and Advisory Board (Advisory Board) should improve the monitoring of the Hospital Provider Fee Program expansion population expenditures to ensure that the Department does not charge hospitals a hospital provider fee significantly greater than what is needed to cover the costs of the expansion population in the current model year. Specifically (a) the Department should provide quarterly updates to the Advisory Board comparing Model estimates for the expansion populations to the actual program expenditures for the expansion populations and (b) the Advisory Board should review the expansion population expenditures quarterly and, if necessary, make recommendations to the Department and the Medical Services Board about the need to revise the Hospital Provider Fee Model to ensure the amount collected for expansion populations more accurately reflects the expansion population costs, and if necessary consider mid-year adjustments to fees in the event it appears that the Department will significantly overcollect in a given year.	Agree	a. March 2013 b. March 2013
34	III – 58	The Department of Health Care Policy and Financing should improve the information security of the Provider Fee Model spreadsheet by (a) restricting access to the Provider Fee Model spreadsheet to only those users who have a business need to access it and (b) developing a method to track changes in the Provider Fee Model spreadsheet that allows the Department to document the history of changes made in the spreadsheet over time.	Agree	a. November 2012 b. October 2013

RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	Agency Response	Implementation Date
35	III – 64	The Department of Health Care Policy and Financing (HCPF) should develop controls to ensure that Medicaid does not pay any claims for Fort Logan or Pueblo Institute patients who fall under the federal institution for mental diseases (IMD) exclusion. Specifically, HCPF should (a) work with the Department of Human Services (CDHS) to develop a process for receiving data on the dates of admission and discharge for Medicaid-eligible clients, regardless of age, who are inpatients at the Fort Logan and Pueblo Institutes; (b) use the patient information obtained through part a to develop a process for identifying and denying, or flagging for further investigation, all Medicaid claims, including capitation payments, for IMD-excluded patients. Additionally, HCPF should pursue a long-term solution as part of the Medicaid Management Information System (MMIS) reprocurement; (c) use the patient information obtained through part a to develop a routine process for identifying and reviewing for appropriateness all claims paid for Medicaid clients, regardless of age, who were inpatients at the Fort Logan or Pueblo Institute on the date of service; and (d) investigate the claims questioned in this audit and recoup payments as appropriate.	Agree	a. July 2012 b. Interim Process - August 2012 Reprocured MMIS – March 2016 c. July 2012 d. Implemented and Ongoing
36	III – 67	The Department of Health Care Policy and Financing should improve its controls over eligibility of Medicaid providers to ensure that it complies with federal regulations. In addition, it should develop, implement, and document a process for removing providers from the Medicaid Management Information System providers who are no longer in compliance with provider eligibility requirements.	Agree	March 2016
37	III – 67	The Department of Health Care Policy and Financing should ensure that requirements are met for the Children’s Basic Health Plan (CBHP) program related to determining whether an individual has creditable coverage are met. In addition, the Department should ensure that the Colorado Benefits Management System is properly programmed to deny CBHP eligibility for individuals who are receiving Medicaid or Children’s Health Insurance Program benefits in other states.	Agree	June 2016

RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	Agency Response	Implementation Date
38	III – 67	The Department of Health Care Policy and Financing should ensure the timely recovery of unallowable payments when Medicaid and Children’s Basic Health Plan benefits are terminated when individuals become ineligible, as appropriate.	Partially Agree	June 2013
39	III – 67	The Department of Health Care Policy and Financing should improve its oversight of surveys and certifications required under the Medicaid program for nursing facilities, intermediate care facilities for the mentally retarded (ICF/MRs), and hospitals that provide nursing facility services by (a) providing appropriate procedural training to staff responsible for monitoring nursing facilities, ICF/MRs, and hospitals that provide nursing facility services; (b) ensuring that a supervisory review is in place that verifies staff follow the Department’s procedures for monitoring nursing facilities, ICF/MRs, and hospitals that provide nursing facility services; and (c) developing and implementing procedures to indicate the dates the Department will input into its database and use for monitoring the required timeframes for surveys conducted by the Department of Public Health and Environment.	Agree	July 2012
40	III – 67	The Department of Health Care Policy and Financing should improve its oversight of the Children’s Basic Health Plan (CBHP) program by (a) ensuring that beneficiaries who are no longer eligible for CBHP are properly disenrolled from the program and (b) ensuring that payments are recovered for the individuals identified during the audit testing as no longer being eligible for CBHP.	a. Agree b. Partially Agree	a. No Implementation date provided b. June 2013
41	III – 72	The University of Colorado Denver should use tracking mechanisms available in the Integrated Student Information System to help ensure returns of Title IV funds are completed on a timely basis.	Agree	August 2012

RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	Agency Response	Implementation Date
42	III – 77	Colorado State University – Global Campus (CSU – Global) should implement an internal control procedure which ensures that a supervisory review of the Title IV return of funds calculations is conducted by someone other than the preparer of such calculations. CSU-Global should also implement adequate oversight processes to ensure that all applicable funds are returned to the U.S. Department of Education within the required time frames.	Agree	September 2012
43	III – 79	Colorado State University should implement a thorough review process of reports from the subaward database to identify awards that meet the Federal Funding Accountability and Transparency Act reporting requirements on a timely basis and ensure that all the required recipient reporting elements are submitted to the Federal Subaward Reporting System within the required time frames.	Agree	October 2012
44	III – 83	Trinidad State Junior College, Colorado Northwestern Community College, Lamar Community College, and Community College of Aurora should implement controls to ensure that Title IV funds are returned to the federal government in the required time frame and that the return of Title IV calculations are properly reviewed to ensure accuracy.	Agree	February 2013
45	III – 89	The Department of Human Services (Department) should strengthen controls over the Vocational Rehabilitation Program to ensure compliance with federal and state eligibility requirements. In addition, the Department should update the Vocational Rehabilitation Policy Manual to ensure it properly reflects the requirements for case file management associated with the implementation of the Accessible Web-Based Activity and Reporting Environment (AWARE) system.	Agree	July 2013
46	III – 93	The Department of Human Services should ensure county departments of human/social services comply with eligibility requirements for the Temporary Assistance for Needy Families program.	Agree	December 2013

RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	Agency Response	Implementation Date
47	III – 96	The Department of Human Services should ensure that Supplemental Nutrition Assistance Program restoration payments are paid appropriately and provide training to county caseworkers to ensure that they input accurate information into the Colorado Benefits Management System and timely process changes in beneficiaries' circumstances.	Agree	September 2013
48	III – 100	The Department of Human Services should work with its fiscal agent to strengthen controls over the Colorado Electronic Benefits Transfer (EBT) system by (a) ensuring that the Statement on Standards for Attestation Engagements (SSAE) 16 report is made available within the 90-day requirement, (b) requiring that the fiscal agent resolve the exceptions listed in the Fiscal Year 2012 SSAE 16 report immediately, and (c) instituting monitoring processes over the EBT fiscal agent to ensure that the fiscal agent is held accountable for information system controls over the EBT system.	Agree	January 2013
49	III – 104	The Department of Human Services, Department of Health Care Policy and Financing, and the Governor's Office of Information Technology should strengthen controls over the Colorado Benefits Management System (CBMS) by (a) requiring that the CBMS service provider remediate the 18 exceptions listed in the Fiscal Year 2012 Statement on Standards for Attestation Engagements 16 report in a timely manner and (b) ensuring that the CBMS service provider is held accountable for information system controls over the CBMS system.	Agree	a. June 2014 b. June 2013

RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	Agency Response	Implementation Date
50	III – 106	The Department of Human Services should improve controls over its flexplace program by (a) ensuring the Department consistently follows the Department of Personnel & Administration’s (DPA) flexplace policy, including the proper use of DPA flexplace application and agreement forms and (b) training approving officials at the division and program levels on their responsibilities for implementing flexplace policies and monitoring staff who participate in flexplace. The training should include requirements for approving and signing of flexplace applications and arrangements, the types of expenses to be covered, what state property will be used off site, and how protected and confidential data are to be safeguarded.	Agree	September 2012
51	III – 109	The Department of Labor and Employment should improve the level of documentation that is maintained to demonstrate that required cross-checks of Unemployment Insurance claimant data are performed against the National Database of New Hires.	Agree	September 2012

RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	Agency Response	Implementation Date
52	III – 113	The Department of Labor and Employment (Department) and the Governor’s Office of Information Technology (OIT) should improve the general information technology (IT) controls over the Colorado Unemployment Benefits System (CUBS) and Colorado Automated Tax System (CATS) by (a) developing, documenting, and implementing a user access management process, including procedures for periodically producing and reviewing a list of current system users; (b) developing and implementing a written procedure for granting user access to CUBS and CATS according to pre-established rules around segregation of duties; (c) generating and reviewing application activity logs (i.e., audit logs) to identify and investigate anomalous activity; (d) increasing the activities of the internal fraud staff by having them regularly review CUBS and CATS transactions for anomalous activity. Anomalous activity reports should be shared with IT and business staff (i.e., Division of Employment and Training program staff) and fully investigated and documented; and (e) developing written configuration management and change control policies and procedures, including procedures for handling emergency changes. The policies and procedures should define the joint roles and responsibilities of IT and Division of Employment and Training program staff.	a.-b. Agree c.-d. Partially Agree e. Agree	a.-b. Implemented c.-d. December 2016 e. Implemented

RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	Agency Response	Implementation Date
53	III – 116	The Department of Labor and Employment should ensure that unemployment insurance (UI) claimants meet the requirements of House Bill 06S-1023 and federal law for affirming their lawful presence in the United States by (a) requiring all claimants to provide the number of their valid Colorado driver’s license or Colorado identification card, or a copy of other documents acceptable under House Bill 06S-1023, before paying benefits. In addition, the Department should establish a process to collect acceptable forms of identification other than a Colorado driver’s license or identification card and provide claimants with instructions on the application for submitting this documentation and (b) establishing procedures to verify that the person applying for UI benefits is the same person depicted by the identification number or document that the person provides on his or her application. These procedures could include verifying all Colorado driver’s license and identification numbers provided by claimants using Department of Revenue records. If necessary, the Department should seek legal counsel from the Office of the Attorney General to clarify the procedures that the Unemployment Insurance Program must follow to satisfy House Bill 06S-1023 while complying with federal requirements.	Agree	December 2012
54	III – 122	The Department of Public Health and Environment (Department) and the Governor’s Office of Information Technology (OIT) should remediate system issues and improve system security to improve the Compass system’s general computer controls by (a) conducting regular Compass system security reviews at least bi-annually. These system security reviews should include, but not be limited to, conducting port scans of the system and reviewing operating system patches; (b) aligning the Department’s disaster recovery plan with USDA and state cyber security policies; (c) developing a written policy that addresses maintaining an inventory of all WIC and Compass assets, conducting and retaining the results of bi-annual inventory reviews, and creating a service-level agreement that meets USDA requirements; (d) creating a mechanism to periodically validate user access at clinics; and (e) ensuring adequate segregation of duties at the clinic level, according to USDA requirements.	Agree	a. March 2013 b. July 2013 c. Implemented d. April 2013 e. Implemented

RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	Agency Response	Implementation Date
55	III – 127	The Department of Public Health and Environment should improve controls over compliance with federal Procurement, Suspension, and Debarment requirements for the Superfund program by including suspension and debarment language in all contracts that are covered by these rules, or by maintaining documentation to support that it performed other acceptable verification procedures.	Agree	November 2012
56	III – 129	The Department of Public Health and Environment should ensure it complies with federal requirements by developing and implementing a supervisory review process over all federally required Transparency Act reports for the Special Supplemental Nutrition Program for Women, Infants, and Children.	Agree	July 2013
57	III – 131	The Department of Public Health and Environment should develop a policy to perform a supervisory review over all progress reports submitted for the Centers for Disease Control and Prevention’s Investigations and Technical Assistance Program, and to maintain documentation of all supervisory reviews performed.	Agree	July 2013

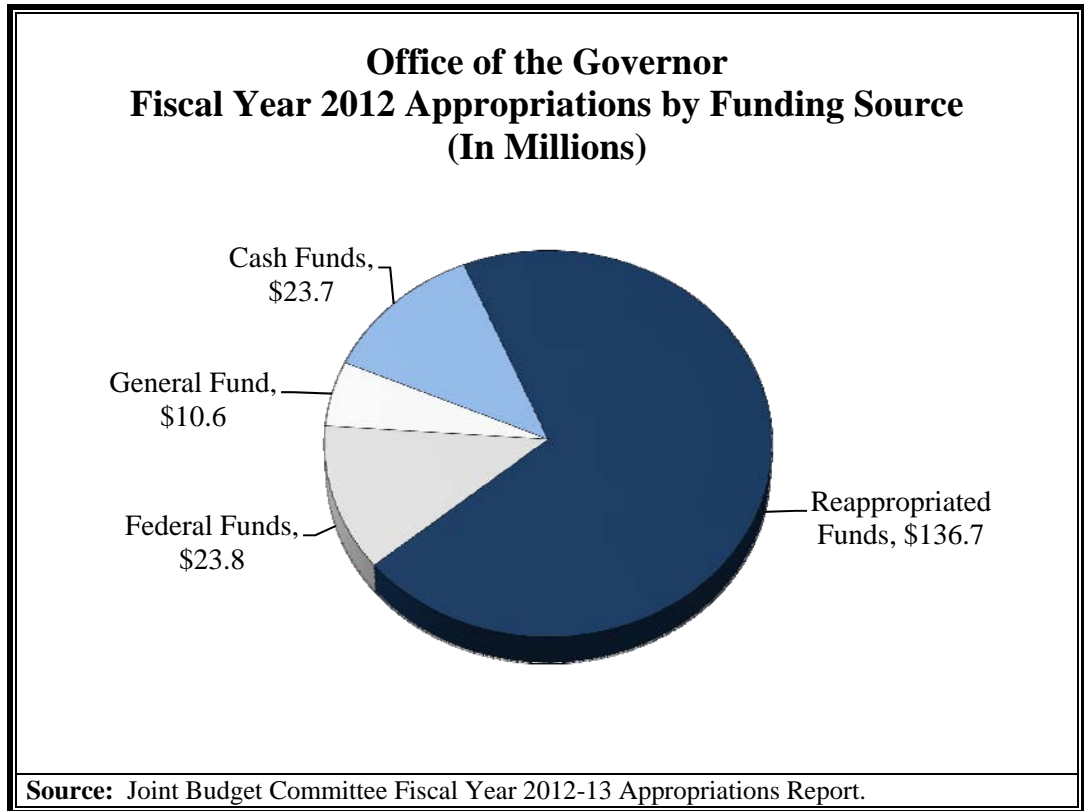
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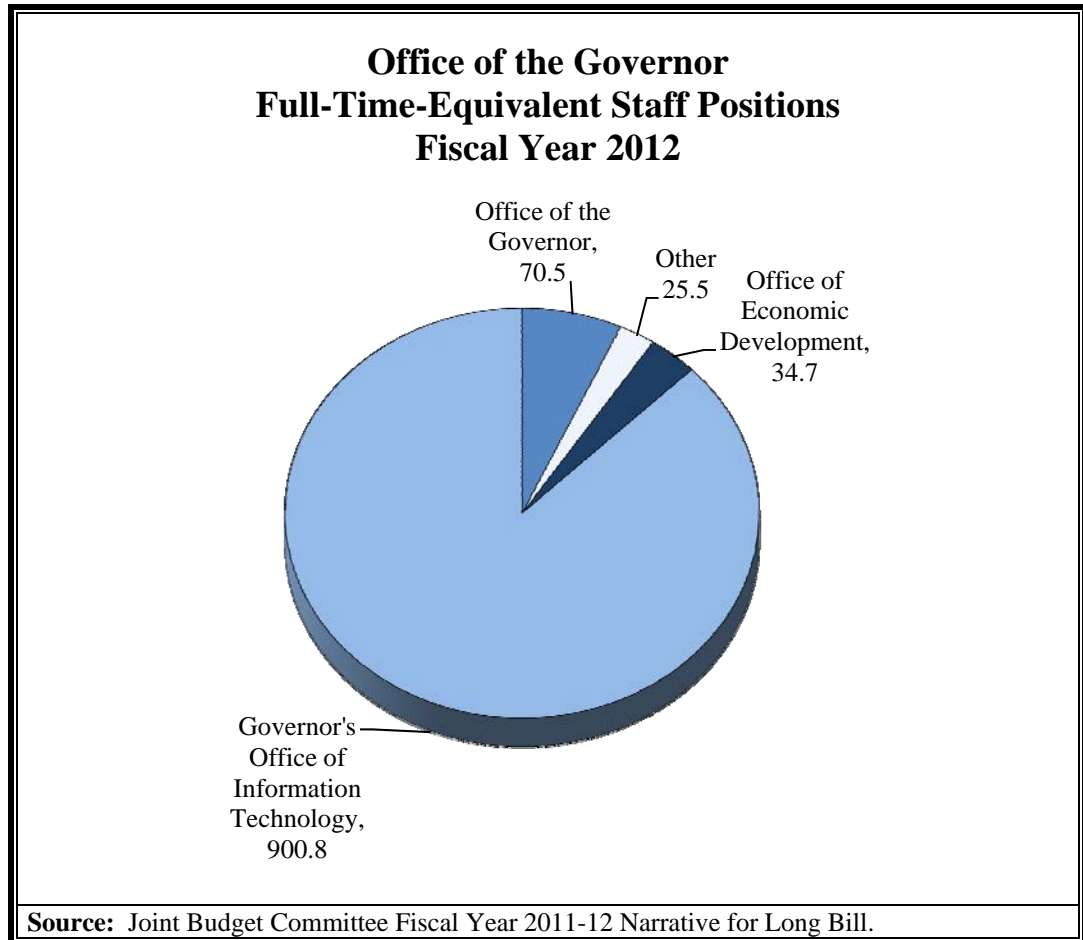
Office of the Governor

The Office of the Governor (the Office) is responsible for carrying out the directives of the Governor of the State of Colorado. The Office comprises 13 offices, including the following:

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

In Fiscal Year 2012, the Office was appropriated a total of approximately \$194.8 million in federal and state funds and 1,031.5 full-time-equivalent (FTE) staff positions. The following charts show the Office’s Fiscal Year 2012 appropriations by funding source and FTE.





We identified 13 overall areas in which the Office could make improvements to its operations, in which four recommendations are directed solely to the Office of Information Technology, three to the Office of the Governor, and six recommendations are directed to both the OIT and another executive branch department. Seven of these 13 recommendations are related to financial controls. The remaining six recommendations are related to federal awards. These six recommendations are found in Section III Federal Awards Findings, under the Office of the Governor, the Department of Human Services, the Department of Labor and Employment, and the Department Public Health and Environment.

Information Technology Service Agreement

The Governor's Office of Information Technology (the OIT) is responsible for the operation and delivery of information and communications technology services and innovation across all Executive Branch agencies in the State of Colorado. The OIT's mission is to increase the effectiveness of government through the use of shared information and technology. The OIT has a Procurement Unit that handles the acquisition of goods and services for the OIT, establishes information

technology (IT) service agreements, and establishes policies and procedures for IT service procurements for the Executive Branch agencies. The OIT has developed specific vendor management policies that require agencies to establish procedures in various areas including selection of vendors, documenting terms of service delivery, security controls, and notification requirements in the event of a system compromise. In addition, the OIT has established specific requirements for language in the vendor contracts, such as provisions that vendors adhere to applicable state policies and procedures and comply with certain reporting requirements.

What was the purpose of the audit work?

Our audit work was designed to determine if the State agencies' IT service agreements in place during Fiscal Year 2012 complied with the requirements of Colorado Information Security Policies such as the OIT's vendor management policies to protect state assets from unauthorized access, disclosure, use, modification, or destruction while ensuring the confidentiality, integrity, and availability of information.

What audit work was performed?

We reviewed a sample of 12 IT service agreements that were current and were executed between state agencies and the Statewide Internet Portal Authority (SIPA) for the development and maintenance of Internet Web portals and credit card payment processing services. Our test procedures also included interviewing relevant staff at the related state agencies and SIPA and reviewing policies and procedures.

We used Colorado Information Security Policies and industry best practices to assess the sufficiency of the OIT's vendor management control activities.

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

The OIT failed to ensure that IT Service agreements between state agencies and SIPA complied with the Colorado Information Security Policy on vendor management. We identified the following three specific problems and the related Colorado Information Security Policy and industry best practices that apply (in italics):

- We noted that none of the agreements we reviewed contained the mandatory language that requires SIPA and its external subcontractors to protect state data in accordance with Colorado Information security policy. *Vendors are*

required to comply with all the applicable Colorado Information Security Policies, as published and updated by the Office of Cyber Security. [P-CISP-005].

- The agreements were missing language specifying who is responsible for notifying the agency, the OIT Information Security Operations Center, and end consumers of data breaches, as well as paying penalties for failure to meet security requirements. *Contracts must clearly identify security reporting requirements that stipulate that the vendor is responsible for maintaining the security of sensitive data regardless of ownership. In event of a breach of the security of the sensitive data, the vendor is responsible for immediately notifying the agency and Information Security Operation Center (ISOC) and working with them both regarding recovery and remediation. Security reporting requirements in the contract must also require the vendor to report all suspected loss or compromise of sensitive data exchanged pursuant to the contract within 24 hours of the suspected loss or compromise. [P-CISP-005].*
- We noted that the agreements did not specify the need for SIPA and its subcontractors to comply with applicable legal and regulatory information and security requirements, such as requirements established by the payment card industry and the federal Health Insurance Portability and Accountability Act. *Contracts that include exchange of sensitive data must require state confidentiality agreements to be executed by the vendor, and must identify applicable state policies and procedures to which the vendor is subjected [P-CISP-005].*

Why did the problem occur?

The OIT failed to ensure that standard language in the IT service agreement complied with the requirements of Colorado Information Security Policies.

Why does this problem matter?

The security of state data may be at higher risk if vendors who handle outsourcing of IT services are not held to a consistent level of security. In the event of a data breach, the State may be liable for the associated costs. For example, the costs associated with a breach involving credit card processing data could be high and could include fines from the credit card company as well as the costs associated with notifying Colorado residents of the breach. When roles and responsibilities are not clearly established at the time that a contract is negotiated, the vendor could refuse to perform services necessary to address a security breach or charge the State additional fees to perform those services.

(Classification of Finding: Significant Deficiency.)

Recommendation No. 1:

The Governor's Office of Information Technology (OIT) should work with the other Executive Branch agencies to improve Information Technology service agreement controls by ensuring that existing and new Statewide Internet Portal Authority (SIPA) agreements comply with Colorado Information Security Policies, and include provisions required by OIT's vendor management policy and other applicable legal and regulatory information security requirements.

Governor's Office of Information Technology Response:

Agree. Implementation date: December 2013.

The Office of Information Technology (OIT) strongly agrees with the need to include proper compliance with Security policies in SIPA agreements as well as agreed upon service levels. OIT has already engaged SIPA and is working to incorporate compliance with Cyber Security Policies and service levels in the Eligible Governmental Entity (EGE) agreement with SIPA.

In addition, OIT is working with the Office of the State Controller to develop a master agreement and/or revised policies and procedures which require all agreements with SIPA to include the appropriate provisions.

Identification of Information Security Roles and Responsibilities

A service-level agreement (SLA) is a documented list of roles and responsibilities assigned to the stakeholders involved in performing a particular function. For example, an SLA between an IT service provider and the customer will list the IT service provider's responsibilities, such as maintaining the IT system, performing backups according to a customer-established timeline, and responding to customer problems with the system. The SLA will also describe the customer's decision-making authority to create the system and all business requirements for the system, as well as the customer's responsibilities. These responsibilities could include collecting, classifying, and processing information in the system; approving user access or restrictions; establishing timelines for backups and disaster recovery; and disseminating or disposing of the information housed in the system.

A well-defined and well-executed SLA allows for better risk management, improved quality and performance of business services, demonstration of IT value, improved IT and business accountability, and IT priorities that align with improved business outcomes. The key to achieving these benefits is establishing realistic and measurable service-level agreements that support business and customer needs at acceptable costs.

Senate Bill 08-155 folded all Executive Branch IT functions within the State of Colorado into the Governor's Office of Information Technology (the OIT), effective July 1, 2008. At that time, the OIT became responsible for the operation and delivery of information and communications technology services and innovation for 17 state agencies within the Executive Branch. The agencies pay the OIT for the services received. The Office of Information Technology has a documented SLA with each of these 17 agencies.

What was the purpose of the audit work?

Our audit work was designed to determine whether a clear delineation of responsibilities has been established between the OIT and state agencies through formal SLAs. Specifically, we sought to ensure that the responsibilities of both the OIT and state agencies are clearly established and that those entities can be held accountable for their decisions.

What audit work was performed?

We reviewed the OIT's standard SLA template and discussed with three selected agencies and the OIT their overall understanding of their respective roles and responsibilities. The three agencies were selected based on their overall role in state operations.

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

We found that the OIT's standard SLA template did not identify and document a clear delineation of responsibilities between the OIT and agencies. We identified the following problems and the related industry best practices that apply (in italics):

First, the standard SLA template did not define and assign ownership of certain critical areas to either the agency or the OIT. For example, security of application systems and data was not assigned to either an agency or the OIT. As a result, when agencies have applications that include non-state users, such as county employees, agencies tend to take a passive approach to managing this access and do not provide an adequate level of oversight to ensure access is managed

effectively and is consistent with state policy. Confusion exists about whether agencies or the OIT should be providing this oversight to non-state users. Similarly, for areas such as password parameters and data encryption in which security gaps have been identified through IT audits and reviews, the agencies often indicate that they expect that all such security gaps will be mitigated by the OIT; however, the OIT waits for agencies' directives and instructions regarding mitigating such security gaps. Without assigned ownership, gaps in security remain open, thereby increasing the overall risk of compromise of the State's critical applications. Second, we were unable to review the existing SLAs during Fiscal Year 2012 for selected agencies because agencies reported that either the SLAs were not available or they were not current. *Business owners should develop strong, specific service agreements that define the expectations of performance for each required security control, describe measurable outcomes, and identify remedies and response requirements for any identified instances of non-compliance [NIST 800-35].*

Why did the problem occur?

The OIT failed to design and implement SLAs that define performance expectations for both parties, establish measurable outcomes, and identify remedies for instances of noncompliance. In addition, the SLAs do not clearly define specific responsibilities of the OIT and the affected state agencies, and neither staff at the OIT nor the agencies have been assigned to oversee the agreements and ensure that they stay current.

Why does this problem matter?

Without clearly identified roles and responsibilities, agencies and the OIT may struggle to determine who should be responsible for enforcing IT controls, such as removing account access for terminated users, identifying and implementing rules for segregation of duties, documenting and testing disaster recovery plans, and identifying and mitigating security gaps. In addition, without clearly defined and measurable SLAs, it is not possible for agencies to conclude whether the OIT is providing the level of service for which they are paying.

(Classification of Finding: Significant Deficiency.)

Recommendation No. 2:

The Governor's Office of Information Technology (OIT) should work with the other Executive Branch agencies to establish clear roles and responsibilities related to its service provider operations by:

- a. Developing service-level agreements (SLAs) that define the performance expectations for each required security control, describe measureable outcomes, and identify remedies for any identified instances of noncompliance, and ensure that SLAs are kept current.
- b. Ensuring that the OIT and Executive Branch agencies are clear about their respective responsibilities.

Governor's Office of Information Technology Response:

Agree. Implementation date: June 2013.

We agree with the need to mature and strengthen our Service Level Agreements in order to better support our customers and ensure that their needs are being met.

We currently have a Security Operations Expectation document that outlines our services and related service levels, which has been provided to the Information Security Officers (ISOs) supporting the agencies. We will ensure these get distributed to the appropriate agency personnel on or before February 28, 2013. We will also look to incorporate these into our SLAs by March 31, 2013.

The Agency IT Directors who reside in the agencies they support meet on a regular basis with their customers regarding service performance. We also provide a monthly Agency Communication Portfolio that includes scorecard metrics, system availability, service desk statistics, and total IT spend (by agency). We expect the understanding of roles and responsibilities to continue to improve over time as we even further engage and communicate with the agency customers we support.

In our current Service Level Commitment documents we identify contact information for both the Agency IT Director and Agency Liaison. It is the role and responsibility of these contacts to keep the SLAs current.

Management of Critical State Firewalls

The OIT is responsible for developing, configuring, deploying, maintaining, and managing network infrastructure across all Executive Branch agencies in the State of Colorado [Section 24-37.5-108(1)(a)-(c), C.R.S.]. The OIT uses firewalls to control inbound and outbound network traffic based on a variety of factors,

including Internet protocol addresses and address ranges, the applications being used, and the type of content that is transmitted. Firewalls may be deployed in numerous places within a system, including at the “edge” of a network (thus, managing traffic between state systems and the outside world), or firewalls may be placed between a critical application and the rest of the state-managed environment (thus, managing traffic between a specific application and the rest of the state-managed network). The OIT manages about 150 firewalls across the State.

What was the purpose of the audit work?

Our audit work was designed to determine if security best practices for critical firewalls were properly designed, in place, and operating effectively to prevent unauthorized and malicious connections to critical state systems.

What audit work was performed?

We reviewed firewall rules (also known as rule sets) for one critical the OIT-managed firewall as well as the OIT’s overall strategy in governing firewall security management. Further, we conducted interviews with relevant the OIT staff who are in charge of managing the configurations and traffic policy of state firewalls in general. Additionally, we interviewed the OIT staff who are in charge of security over these firewalls.

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

While the OIT has configured and deployed firewalls to protect key state systems, the OIT lacks an enterprise-wide firewall security strategy to maintain and manage these firewalls. We identified the following problems and the related Colorado Information Security Policy (CISP) and industry best practices that apply (in italics):

- **Patching and Updating Firewall Operating Systems:** While we did not find any evidence that the firewall in question was unpatched, the OIT reported that it has not implemented procedures for patching or updating firewall operating systems. In addition, the OIT has not implemented a schedule for assessing the need for new patches or operating systems for firewalls. *Agencies are required to ensure operating systems are kept current with vendor-issued security patches [P-CISP-007].*
- **Reviewing Firewall Rules:** The OIT has implemented a system for state agencies to request configuration changes to firewall rule sets that also requires the OIT to review these new requests in the context of network

security and business needs. While we did not find any questionable firewall rules, we did find that the OIT does not have a system or methodology to periodically review past rule sets to ensure that the rules (which either allow or deny specific network traffic) created months or years ago are still relevant. For example, a rule designed to allow specific traffic, perhaps as a temporary work-around for upgrading or replacing a legacy system, may still be in place even though it has become obsolete since the legacy system upgrade or migration is now complete. *Firewall rule sets must be reviewed at least once a year by either the agency information security officer or designee [P-CISP-006]. Organizations should conduct a risk analysis to develop a list of the types of traffic needed by the organization and how they must be secured—including which types of traffic can traverse a firewall under what circumstances [NIST 800-41 Guidelines on Firewalls and Firewall Policy].*

- **Security Scanning of Firewalls:** The OIT does not conduct routine or scheduled scanning of the critical firewall we reviewed. *Critical and general support systems (including firewalls) are required to be routinely scanned for vulnerabilities and missing patches [P-CISP-007].*
- **Logging All Traffic:** The OIT reported that the critical firewall we reviewed logs network traffic, such as traffic that is allowed, traffic that is denied, and errors. However, we were unable to determine if these logs are retained for the stipulated time period and reviewed on a periodic basis. *Network traffic logs must be maintained for at least one (1) year and reviewed periodically [P-CISP-007].*

Why did the problem occur?

The OIT has not developed an enterprise-wide firewall security strategy. While the OIT has developed preliminary policies around firewalls, a robust firewall security strategy is not in place to determine which network areas need to be protected, which types of firewall technologies will be most effective for the types of traffic that require protection, how often firewall rule sets should be reviewed, and how new firewalls should be integrated into the existing network and security infrastructures.

Why does this problem matter?

In combination, these deficiencies increase the risk of security breaches, including compromise of sensitive data and unplanned network service outages. Firewalls are an integral part of a secure network and are the first line of defense against malicious traffic. The overall security of an organization's computing environment depends on the effectiveness of firewall devices, their correct

configuration, traffic policy, the firewalls' locations within the network, and a well-defined configuration change management process. Additionally, unless network traffic logs are retained for a specified time, it is not possible to investigate a security breach or an operational problem.

(Classification of Finding: Significant Deficiency.)

Recommendation No. 3:

The Governor's Office of Information Technology should identify, document, and implement an enterprise-wide firewall security strategy by:

- a. Identifying and documenting procedures and schedules for patching or updating firewall operating systems.
- b. Defining rule sets that implement the State's firewall policy while supporting firewall performance and ensuring that all rule sets are reviewed on a periodic basis.
- c. Conducting regular scanning of critical firewalls.
- d. Logging, retaining, and regularly reviewing the logs to detect anomalous activities.
- e. Managing firewall architectures, policies, software, and other components throughout the life of the firewall solutions.

Governor's Office of Information Technology Response:

Agree. Implementation date: December 2013, if sufficient funding is received.

- a. The Governor's Office of Information Technology will develop and document standard procedures and schedules for patching firewalls.
- b. The Governor's Office of Information Technology is in the process of hiring a network and security architect. Once hired, this person will work with the security operations team to define a set of standard, baseline rule sets for the OIT mission critical firewalls. Additionally, the Security Operations team, in conjunction with the Office of Information Security, will perform annual reviews of mission critical

firewalls. Other, non-mission critical firewalls, will have rule sets reviewed and defined during the system development lifecycle process.

- c. Implementation of this recommendation is dependent on sufficient funding and resources. The Office of Information Security is currently working with the Office of State Planning and Budgeting and Joint Budget Committee on funding for an enterprise scanning solution. If funding is approved, the enterprise scanning solution will be capable of regularly scanning all critical firewalls.
- d. Implementation of this recommendation is also dependent on sufficient funding and resources. Logging and retaining logs takes large volumes of expensive storage capacity and can drastically increase the costs of services provided to state agencies. The Office of Information Security is working with the Security Operations team to identify a cost effective solution for managing critical system logs. Part of the budget amendment discussed in sub-part c would be used to develop an enterprise security logging solution.
- e. The Governor's Office of Information Technology is working on a set of standard operating procedures for managing firewall architectures, policies, and software.

Colorado Information Security Policies

Statute [Section 24-37.5-403(2)(a), C.R.S.] requires the Chief Information Security Officer (CISO) within the OIT to manage the Colorado information security program and "develop and update information security policies, standards, and guidelines for public agencies." Statute [Section 24-37.5-402(9), C.R.S.] defines public agencies as all Executive and Judicial Branch agencies, commissions, boards, and institutions. Statute specifically exempts institutions of higher education and the General Assembly from these policies.

Statute [Section 24-37.5-401, C.R.S.] lists the required purpose of the policies, developed by the CISO, to include protecting state assets against unauthorized access, disclosure, use, and modification or destruction, whether accidental or deliberate, as well as to assure the confidentiality, integrity, and availability of information. The CISO initially developed 19 information security policies in December 2006. The policies were updated in August 2011. These policies are published and maintained by the Office of Cyber Security within the OIT.

What was the purpose of the audit work?

Our audit work was designed to determine if the current information security policies are in compliance with statutes, are adequate and complete for the areas addressed, and cover all relevant IT security areas. The existence and implementation of information security policies, individually or in combination, help to protect state assets from unauthorized access, disclosure, use, modification, or destruction while ensuring the confidentiality, integrity, and availability of information.

What audit work was performed?

We reviewed all 19 current information security policies that the CISO revised in August 2011. We reviewed the policies to determine if they were crafted according to statute, were written in such a manner that they apply to all public agencies, whether personnel at agencies are aware of these policies, and whether the policies sufficiently cover all areas of IT security.

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

We found four areas in which the OIT could improve its information security policies. The specific problems we identified and the related statute and/or Colorado Information Security Policy (CISP) that applies (in italics) are noted below.

- **Applicability of Policies:** The OIT's information security policies state that the policies apply only to entities that meet the statutory definition of "state agencies," even though statute requires the policies to apply to entities that are defined in statute as "public agencies." As a result, policies do not require agencies within the Judicial Department, Department of Law, Department of State, and Department of Treasury to comply with Colorado Information Security Policies. *Section 24-37.5-403(2), C.R.S., states that the chief information security officer shall develop and update information security policies, standards, and guidelines for public agencies, and ensure the incorporation of and compliance with information security policies, standards, and guidelines in the information security plans developed by public agencies pursuant to Section 24-37.5-404, C.R.S., Section 24-37.5-402(9), C.R.S states, "public agency" means every state office, whether executive or judicial, and all of its respective offices, departments, divisions, commissions, boards, bureaus, and institutions. "Public agency" does not include institutions of higher education or the general assembly. Section 24-37.5-102(4), C.R.S. states, "State agency" means all of the departments, divisions,*

commissions, boards, bureaus, and institutions in the executive branch of the state government. "State agency" does not include the legislative or judicial department, the department of law, the department of state, the department of the treasury, or state-supported institutions of higher education.

- **Unaddressed Policy Areas:** The following critical areas are not included in the current versions of the information security policies:
 - Segregation of duties among IT functions (e.g., security personnel and programmers having access to production data).
 - Password encryption, password resets, and communication of passwords.
 - Length of time new user IDs are allowed to exist unused (without initial logon) before an ID is inactivated or deleted.
 - Security over application interface files and reconciliation controls over these files.
 - Waiver process to be followed when an information security policy requirement cannot be met.

Information security policies are senior management's directives to create a computer security program, establish its goals, and assign responsibilities. The NIST handbook provides assistance in securing computer-based resources (including hardware, software, and information) by explaining important concepts, cost considerations, and interrelationships of security controls. The handbook also illustrates the benefits of security controls, the major techniques or approaches for each control, and important related considerations [NIST SP800-12]. Agencies are required to adequately mitigate IT risks while fulfilling their agency's mission. With the development of new technologies, work methods, and mandates, agencies will eventually move into uncharted IT areas. This will require security policies to be regularly updated, and may include modifying, adding to, or deleting existing policies. It may also require the creation of new policies [NIST SP800-53 rev4]).

- **Emerging Technology Policies:** There are no existing policies that address the following emerging technologies/risks.

Social Media: A social media policy is an organizational code of conduct that provides guidelines for employees who post content on the Internet either as part of their job or as a private person. Currently, the State's

information security policies do not include a social media policy that sets expectations for appropriate behavior and ensures that an employee's posts on social media websites will not expose the State to legal problems or public embarrassment. Additionally, the cyber security policies do not include directives for when an employee should identify himself or herself as a representative of the State on a social networking website, nor do the policies establish rules for what types of information can be shared on those websites. *Organizations cannot stop employees from using social media. However, organizations should set specific standards that employees must follow. Guidelines should address user behavior and content posted by the user, not specific social media sites [Guidelines for Secure Use of Social Media by Federal Departments and Agencies – CIO Council, Version 1, September 2009].*

Bring Your Own Device (BYOD): Today, employees expect to use personal smart phones and mobile devices at work, making BYOD security a concern for IT security professionals. Currently, the State's information security policies do not include a BYOD security policy to help IT staff better manage devices that may be connected to the State's network and ensure that network security is not compromised. For example, security requirements may require employees to configure their devices with passwords, prohibit employees from installing specific types of applications on the devices, or require employees to encrypt all data on the devices. Further, a directive is not in place that limits activities employees are allowed to perform on these devices at work (e.g., email usage is limited to corporate email accounts only). *An organization-wide security policy for mobile handheld devices that include password requirements, software downloads, and security and configuration setting requirements should be implemented [NIST 800-124].*

Cloud Computing: While cloud computing security requirements are not unique in their entirety or separate from general IT security requirements, the cloud computing environment presents unique security challenges. The State of Colorado is moving into cloud computing environment with initiatives such as Google mail and hosting of application (Colorado Benefits Management System) data into cloud. The architecture, potential scale, reliance on networking, degree of outsourcing, and shared resource aspects of the cloud computing model make it prudent to reexamine current security controls. For example, the presence of multiple users in a cloud environment intuitively raises a security concern that one consumer may impact the operations or access data of other users running on the same cloud. Currently, a cloud computing policy is not in place that prevents and detects the unauthorized procurement and use of cloud services, regardless of agency management's position on venturing into cloud computing. Because of the low cost of initiating cloud services

relative to traditional technology purchases, current controls such as expenditure limits may not trigger appropriate attention from management. *Effective management and oversight of cloud computing requires management to work with IT staff and vendors to provide a secure connection to cloud applications, platforms, and infrastructure. Additionally, quality Service-Level Agreements must be crafted to meet an organization's confidentiality, integrity, and availability requirements [NIST-SP800-144 and NIST-SP800-146].*

- **Lack of Awareness:** We noted during our regular audit communication with agencies that the IT personnel, including IT administrators, IT operational staff, and business owners, are either not aware of the existence of policies or the requirements included in the Colorado Information Security Policies. For example, agency personnel did not know what the requirements were for a disaster recovery plan or strong passwords or whether policies existed in either area. *An effective IT security awareness and training program explains proper rules of behavior for the use of agency IT systems and information. The program communicates IT security policies and procedures that need to be followed. This must precede and lay the basis for any sanctions imposed due to noncompliance. Users first should be informed of the expectations. Accountability must be derived from a fully informed, well-trained, and aware workforce [NIST-SP800-50].*

Why does this problem matter?

In combination, these deficiencies increase the risk of security breaches, intentional or otherwise, which may lead to unauthorized access, disclosure, use, modification, or destruction of critical data. Additionally, unaddressed IT security areas may impact the State's ability to ensure the confidentiality, integrity, and availability of information for citizens and agency staff.

Why did the problem occur?

The OIT's information security policies do not comply with statutes, are incomplete, and do not address critical IT areas due to a lack of adequate oversight and dedicated resources. Additionally, the OIT has not effectively communicated existing policies to key agency staff, including executive management.

(Classification of Finding: Deficiency in Internal Control.)

Recommendation No. 4:

The Governor's Office of Information Technology should ensure the completeness and accuracy of Colorado Information Security Policies by:

- a. Revising existing policies to comply with statutes.
- b. Identifying gaps where the existing policies do not address relevant information technology areas and implementing new or revised policies and directives.
- c. Strengthening communication and training to agencies regarding information security policies and its requirements.

Governor's Office of Information Technology Response:

Agree. Implementation date: July 2013.

- a. During a routine update of State Information Security Policies in August 2011, the definition of "public agencies" was mistakenly replaced with the definition of "state agencies." This made it appear, at least in the revised policies, as if the requirements did not apply to those additional agencies listed in Section 24-37.5-402(9), C.R.S. Although the policies contained the wrong definition, the Office of Information Security continued to hold all public agencies accountable for complying with State Information Security Policies during this time. The policies will be revised so that it is clear that the cyber security requirements apply to "public agencies."
 - b. The Office of Information Security will identify any significant gaps in current State Information Security Policies and revise existing policies or create new policies to fill these gaps.
 - c. The Office of Information Security will continue to work on increasing the effectiveness of its communication and training efforts. Several efforts are currently underway, including general security awareness training for all users and specialized configuration and patch management training for all the OIT desktop, database, network, and server administrators. Additional, specialized security training sessions are being planned for later this year.
-

During Fiscal Year 2012, the Office of the State Auditor conducted audit work that resulted in findings and recommendations addressed jointly to the Governor's Office of Information Technology and the Departments of Human Services and Personnel & Administration related to three information systems. The following table below shows where these findings and recommendations and the responses of these agencies can be found:

Governor's Office of Information Technology (OIT) Location of Jointly Addressed Findings and Recommendations Fiscal Year 2012			
Recommendation Number	Page Number	Department Chapter	Information System
10	II-42	Human Services	AVATAR Information System
11	II-51	Human Services	County Financial Management System
16	II-77	Personnel & Administration	Colorado Personnel Payroll System
Source: Fiscal Year 2012 Statewide Single Audit Report.			

Office of the Governor

Prior Recommendation Significant Deficiency Not Remediated by the Department As of June 30, 2012

The following recommendation relating to a deficiency in internal control classified as a significant deficiency was communicated to the Office of the Governor in the previous year and has not yet been remediated as of June 30, 2012, because the implementation dates are in a subsequent fiscal year. This recommendation can be found in the original report and Section IV. Prior Recommendations of this report.

Current Rec. No.	Prior Report and Rec. No.	Recommendation/ Classification	Implementation Date Provided by Department
2012 Single Audit Rec. No. 5	2011 Single Audit Rec. No. 3	System Hardening <i>Significant Deficiency</i>	<ul style="list-style-type: none"> a. June 2012 b. June 2012 c. June 2012 d. [1] e. July 2012 f. June 2012 g. August 2012 h. December 2012 i. June 2013 j. October 2012 k. July 2012

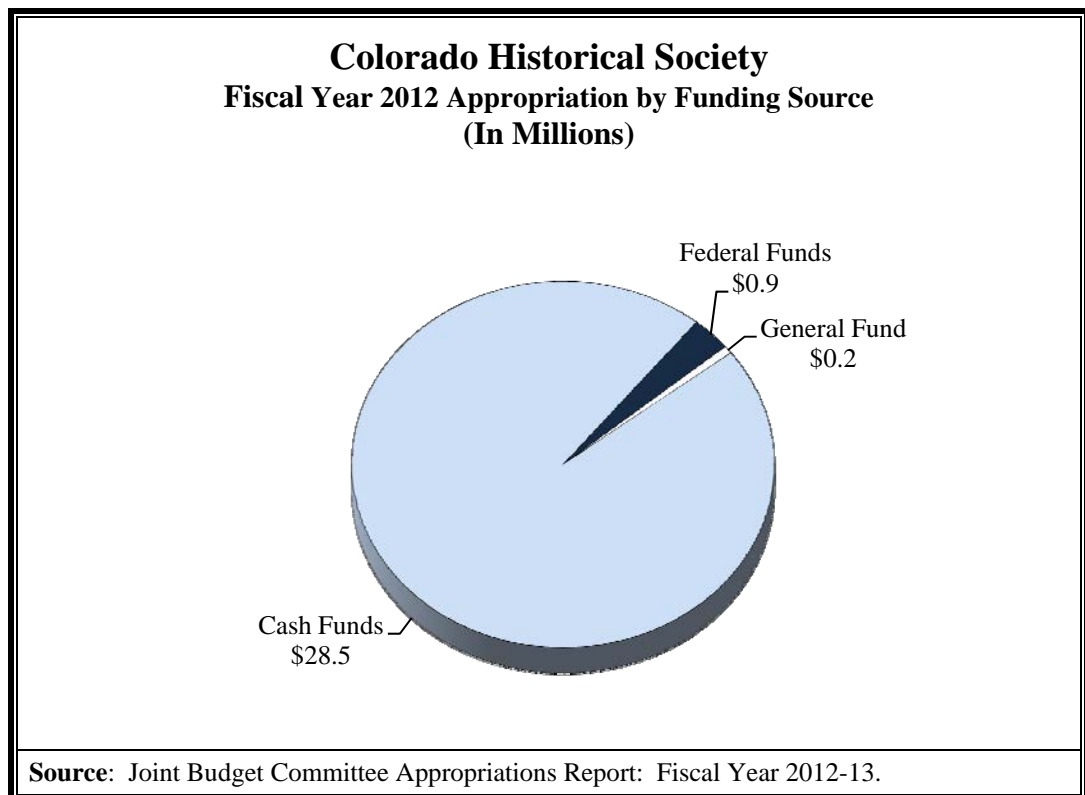
^[1] This part of the recommendation has been implemented, partially implemented, or is no longer applicable. See Section IV. Prior Recommendations of this report.

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Colorado Historical Society

The Colorado Historical Society (the Society), founded in 1879, is an educational institution of the State and acts as a trustee for the State in collecting, preserving, exhibiting, and interpreting collections and properties of state historical significance. The Society maintains museums and historical sites throughout Colorado and provides assistance to local and regional historical societies and museums. It also distributes gaming revenue to gaming cities and through a statewide grant program for historic preservation.

The Society was appropriated \$29.6 million and 127.9 full-time-equivalent (FTE) staff for Fiscal Year 2012. The funds consisted of \$28.5 million in cash funds, \$0.2 million in general funds, and \$0.9 million in federal funds. The following graph shows the breakdown of appropriations for the Society by program for Fiscal Year 2012.



Controls Over Financial Reporting

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

What was the purpose of the audit work?

The purpose of the audit work was to determine if the Society had adequate internal controls in place over its financial reporting. This included a review of financial information to determine whether it entered accurate and complete information into COFRS and reported accurate and complete information to the OSC for inclusion in the statewide financial statements for Fiscal Year 2012.

What audit work was performed and how were results measured?

We reviewed a sample of 58 accounting transactions and 13 exhibits from Fiscal Year 2012 to ensure that Society staff prepared and submitted financial information in accordance with accounting standards and the State's Fiscal Procedures Manual.

Specifically, the State's Fiscal Procedures Manual states that each state agency is responsible for accurate, timely, and complete year end accounting information. In addition, Fiscal Rule 1-8 states that "all accounting documents and financial transactions shall be subjected to a preaudit prior to recording the documents on the state financial system...prior to making payment," which includes timely reconciliations of bank accounts. Further, each state agency must attest to the OSC that the agency properly reviewed year-end account balances and other financial information.

What problem did the audit work identify?

We found several problems in four principal areas, including numerous revisions of transactions and exhibits, a lack of timely reconciliations, inaccurate exhibits, and a lack of adequate review. Specifically, we found these issues:

- **Correcting COFRS Entries:** Of 58 accounting entries tested in the areas of expenditures, revenue, capital assets, and debt services, 10 were correcting entries made by Society staff for mistakes made in previous entries. We noted four examples in which Society staff made more than one correcting entry before the errors were appropriately corrected. In all

instances, the final entries were appropriate, resulting in no misstated accounts.

- **Lack of Timely Reconciliations:** For fiscal years prior to 2012 and more than half of Fiscal Year 2012, the Society did not complete reconciliations for eight bank accounts held by a trustee. These accounts were associated with the History Colorado Center capital construction project. Because of the lack of reconciliations until January 2012, the Society had to record a significant number of adjusting entries during Fiscal Year 2012 to bring COFRS into balance with the accounts held by the trustee. Society staff recorded several large adjustments, ranging from \$28,000 to \$3,585,000, to bring COFRS current with the balances reported by the banks for these accounts. In addition, during our audit, the Society was required to submit a post-closing entry for approximately \$586,000 to further adjust COFRS to reflect the amount in a bank account held by the trustee.
- **Year-End Reporting:** Four of 13 exhibits submitted by the Society to the OSC for year-end reporting were inaccurate and required revisions. For example, Society staff lacked the appropriate knowledge to gather the required documentation and prepare the calculation necessary for one inaccurate exhibit to reclassify monies related to a fund's ending balance from an unrestricted account to a restricted account; therefore, the balance for this fund was not adjusted for the fiscal year.
- **Segregation of Duties:** We noted that all 13 exhibits were prepared and reviewed by the Society's Controller. All exhibits are significant to the Society's reporting process and, therefore, segregation of duties is even more important.

Why did the problem occur?

The Society does not have strong internal controls in place to ensure that staff with accounting knowledge review initial and revised accounting entries or exhibits. In addition, the Society has not ensured that staff who prepared exhibits are not the same individuals reviewing these documents. The Society also does not have a process for conducting timely and regular reconciliations of its bank accounts to COFRS. Further, we identified lack of adequate training for accounting staff who prepare accounting entries and exhibits.

Why does this problem matter?

By not ensuring the accuracy of transactions and exhibits prior to submittal, the Society increases the risk of materially misstating the State's financial statements.

Additionally, revising and resubmitting journal entries and exhibits are inefficient uses of Society staff time and increase the possibility of errors.

(Classification of Finding: Significant Deficiency.)

Recommendation No. 6:

The Colorado Historical Society (Society) should improve its controls over financial reporting by:

- a. Instituting a process for effective supervisory review of manual journal entries and year-end exhibits. This process should include proper segregation of duties and a detailed review, by someone knowledgeable in accounting, of all supporting documentation used to prepare entries and exhibits.
- b. Performing bank account reconciliations on a monthly basis to ensure amounts reported in the Colorado Financial Reporting System (COFRS), the State's accounting system, agree to balances in accounts held by the Society's trustee.
- c. Ensuring that it provides adequate training for accounting staff who prepare accounting entries and year-end exhibits.

Colorado Historical Society Response:

Agree. Implementation date: November 2012.

We agree with the audit recommendations and the following steps are presently underway to assess, update, and revise job descriptions and internal processes to strengthen the Society's financial structure.

- a. Staff turnover has created an institutional skill and memory gap. Staff understanding of the broad knowledge of accounting processes and theory was compartmentalized and resulted in the deficiencies noted in the report. Many processes previously in place under the former manager are being updated. The Finance Department staff members are being assessed to determine additional training needs and to schedule available and appropriate training. All manual journal entries will be reviewed by the Controller for approval into COFRS. The Controller will check all journal entries and exhibits prepared by staff by reviewing the purpose, the accounts used, and the effect the journal entry has on the system and final exhibits. If the Controller is unable to

determine if a journal entry or prepared exhibit is correct and proper, the Controller will immediately contact the Office of the State Controller, specifically the Field Accounting Services Team agency contact, to seek input and advice.

- b. For Fiscal Year 2013, bank account reconciliations will be conducted on a monthly basis. The accounting staff will reconcile the bank accounts before each month is closed (to determine if any journal entries are necessary to ensure balances are correct) and again after the monthly close to ensure account balances are correct and ready for the next period. The Society's Controller will review and approve the monthly reconciliations, as well as any necessary journal entries in coordination with the Office of the State Controller.

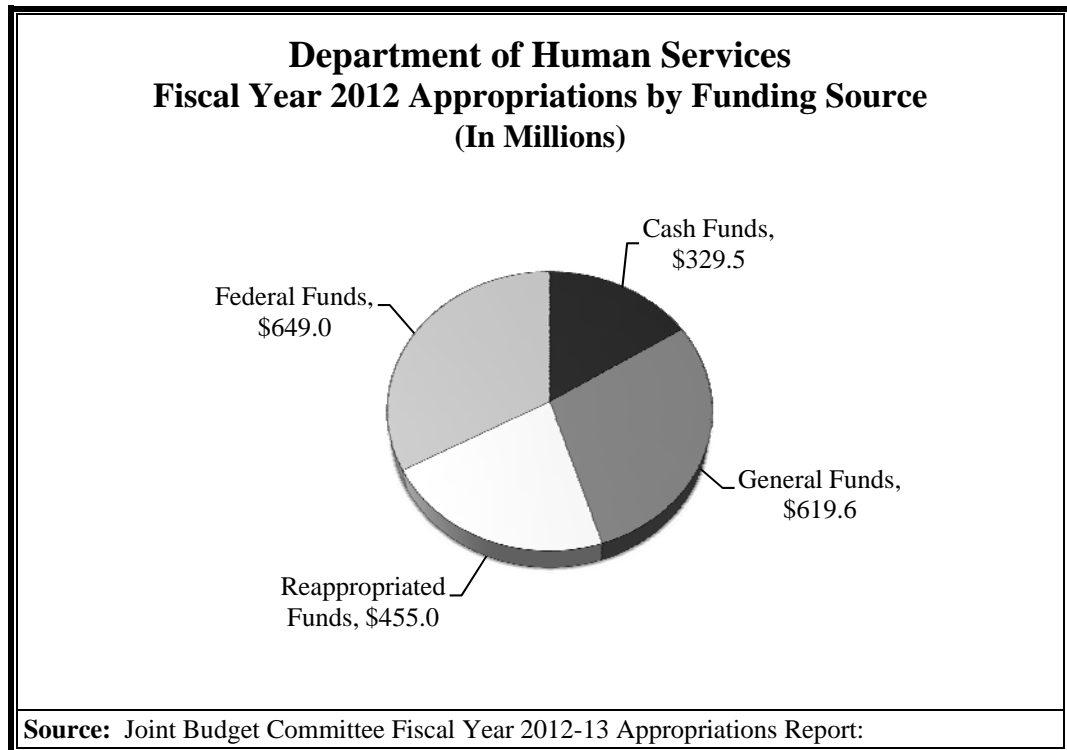
 - c. The Society is working to update staff training. This will be a Society priority in Fiscal Year 2013 and beyond. Work is underway to have an online budget and purchase request system to monitor budgets and ensure correct coding strings. Staff will perform account closing procedures monthly, quarterly, and annually and balance to COFRS to facilitate and address fiscal year-end exhibit needs. The Finance Department will be addressing required supervisory check off and desk manuals to provide detailed procedures for proper recordkeeping, cross-training, and understanding the full financial needs of the Society. Training will include accounting fundamentals and theory related to asset, liability, and equity accounts and accounting principles to strengthen staff's knowledge of the Society's chart of accounts, debits and credits, and Governmental Accounting Standards Board (GASB) and Office of Management and Budget (OMB) Circular requirements. State training would include State Fiscal Rules to ensure that entries are appropriately applied to the State's accounting structure to understand the relationship between modules, budgets, appropriations, and limitations, including described transactions. Training will be ongoing and recorded. Staff mid-year (October) and year-end reviews (March) will document training completed and detail additional training needs. The Society has made educational funds available for staff to support professional development. Sessions with a certified public accountant trainer will be scheduled for in-house workshops. Staff will be scheduled to attend training provided by the Office of the State Controller, when available.
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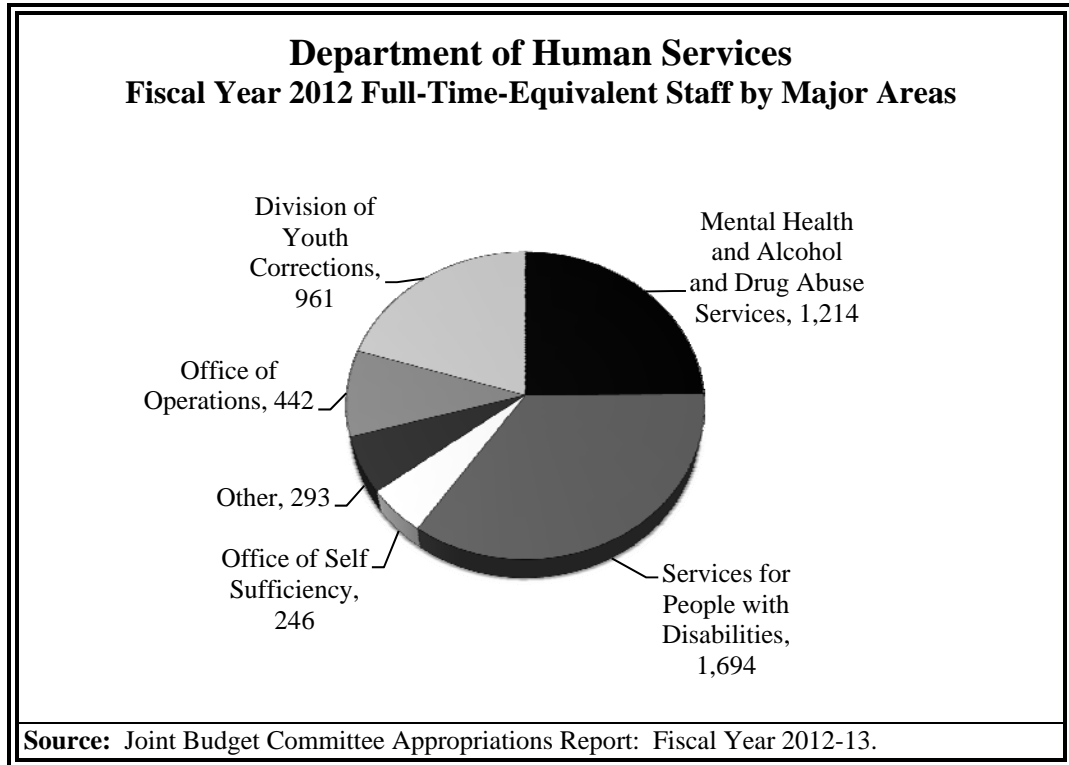
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Department of Human Services

The Department of Human Services (the Department) is solely responsible, according to statute (Section 26-1-111, C.R.S.), for administering, managing, and overseeing the delivery of the State's public assistance and welfare programs throughout Colorado. Most of these programs are administered through local county or district departments of human/social services. The Department also manages and directly administers programs in the areas of developmental disabilities, mental health, nursing homes, and youth corrections. In Fiscal Year 2012, the Department was appropriated nearly \$2.1 billion and approximately 4,850 full-time-equivalent (FTE) staff.

The following charts show the appropriations by funding source and FTE by major areas within the Department for Fiscal Year 2012.





We identified 10 overall areas in which the Department could make improvements to its operations—five related to financial controls and five related to federal awards. Our findings and recommendations related to federal awards appear in the Department’s chapter in Section III. Federal Awards Findings.

Reconciliation of Administrative Costs Owed to Counties

The Department oversees and contracts with Colorado’s 64 county departments of human/social services to operate both federally and state-funded public assistance programs. The Department reimburses the counties for the administrative costs they incur from delivering assistance programs at the county level. The counties maintain financial information related to their administration of these programs in the Department’s County Financial Management System (CFMS), which accumulates expenditure data and calculates the net reimbursements owed to the counties from both state and federal funding sources. Information in CFMS is uploaded to the Colorado Financial Reporting System (COFRS), the State’s accounting system, at the end of each month. When the upload is performed, the transactions are recorded in the appropriate COFRS account to reflect amounts expended by and owed to the counties.

What was the purpose of the audit work?

The purpose of the audit work was to assess the Department's internal controls over the county reimbursement data in CFMS and COFRS. As part of our audit work, we sought to review the Department's progress in implementing our Fiscal Year 2010 audit recommendation. As a result of our Fiscal Year 2010 audit testwork, we recommended that the Department improve internal controls over its financial reporting of amounts owed to the counties by instituting a reconciliation process between CFMS and COFRS to verify that the amounts shown in both systems are correct. We have noted this as an area of weakness for the Department since our Fiscal Year 2007 audit. The Department agreed with our recommendation and reported at that time that it was in the process of instituting a reconciliation process and the Department would complete this process in June 2012.

What audit work was performed and how were results measured?

We reviewed the Department's internal controls over the data in CFMS, including amounts owed to the counties, and assessed its progress toward implementing reconciliation procedures between the information in CFMS and COFRS.

State statute (Section 24-17-102, C.R.S.) requires departments to institute and maintain a system of administrative controls to provide for adequate authorization and record-keeping procedures to provide effective accounting control over state assets, liabilities, revenues, and expenditures. State Fiscal Rule 1-8 requires departments to have controls in place to reasonably ensure that financial transactions are accurate, reliable, and conform to State fiscal rules.

In addition, each fiscal year, the Department is required to submit a certification letter to the Office of the State Controller certifying that as of the end of the fiscal year, a review of the Department's financial balances in COFRS has been completed and those account balances, when combined with adjustments submitted to the Office of the State Controller, are materially correct and properly classified in accordance with generally accepted accounting principles and standards promulgated by the Governmental Accounting Standards Board.

What problem did the audit work identify?

At the end of Fiscal Year 2012, the Department reported that CFMS showed approximately \$51 million owed to the counties, whereas COFRS showed approximately \$50.5 million—a discrepancy of about \$500,000. The Department could not provide an adequate explanation for this difference or determine if an adjustment to either CFMS or COFRS (or both) was required.

In addition, the Department provided us a copy of the reconciliation performed for Fiscal Years 2010 and 2011 but could not provide us any documentation to support the amounts shown in the reconciliations or explanations for the reconciling items noted on the reconciliation. Further, the process used to compile these reconciliations was not documented, and no one at the Department could explain the process used to perform these reconciliations.

Why did the problem occur?

The Department has not yet developed or documented a reconciliation process that accurately identifies and resolves the discrepancies between CFMS and COFRS. The Department could not provide additional documentation or explanations on the reconciliations that were provided to us because the staff member who was working on the reconciliations has since been on emergency leave. The Department has not yet trained another staff member to perform this reconciliation. In addition, the Department reported that the complexity of the CFMS system makes the process of reconciling the information in CFMS to COFRS very time-consuming.

Why does this problem matter?

Without a reconciliation process to identify and resolve all discrepancies between CFMS and COFRS and make necessary adjustments, the Department cannot ensure the accuracy of its liabilities and related reimbursements to the counties. In addition, if the reconciliation between CFMS and COFRS is not completed and documented, the Department cannot ensure that state and federal funds are used appropriately to administer public assistance programs.

(Classification of Finding: Significant Deficiency.)

Recommendation No. 7:

The Department of Human Services should ensure that the financial data recorded on the Colorado Financial Reporting System (COFRS) related to counties' administration of public assistance programs are accurate and complete by:

- a. Developing a procedure by which to reconcile the County Financial Management System (CFMS) and COFRS data each month. The reconciliation procedure should include investigating and resolving all discrepancies and making adjustments as appropriate.

- b. Assigning responsibility to specific employees for conducting the monthly reconciliation process and a supervisory review of the process.
- c. Reconciling the approximately \$500,000 discrepancy between CFMS and COFRS for amounts owed to the counties as of the end of Fiscal Year 2012 and making adjustments, as appropriate.

Department of Human Services Response:

- a. – b. Agree. Implementation date: March 2013.
- c. Agree. Implementation date: December 2013.

The Department has formed a new task force to complete the monthly reconciliations of CFMS and COFRS for current months, develop and document procedures, and then reconcile the variance in order to make the necessary adjustments. The new task force will meet with the Controller, the Chief Financial Officer of Settlement Accounting, and the lead CFMS Program Accountant on at least a biweekly basis to report progress made and challenges. As the initial monthly reconciliations are completed, a process will be developed and documented whereby the reconciliation can be completed going forward on a monthly basis. This reconciliation will then be assigned to one or more accountants to maintain on a monthly basis and will be reviewed by their supervisor. Reconciling the entire variance will require the task force to reconcile historical data month by month, transaction by transaction, and it may require them to go back as far as Fiscal Year 2000 to complete the reconciliation. Depending upon the complexity and availability of records, the Department may need to make a decision at some point, based upon diminishing returns on effort, to discontinue historical reconciliations. However, that decision cannot be made until further information is gathered from the historical reconciliation process.

Controls over Financial Reporting

The Department's accounting section is responsible for all financial reporting for the Department, including the accurate and timely entry and approval of financial transactions into COFRS. In addition, this section is responsible for preparing and submitting uniform reports, called exhibits, to the Office of the State Controller (OSC) at the end of each fiscal year. Several of these exhibits report information associated with capital assets, cash on hand or deposited with financial institutions, capital leases, and operating leases. As of June 30, 2012, the Department had capital assets of more than \$335 million (net of depreciation),

capital leases totaling \$27.9 million, and an operating lease balance of \$11.4 million.

What was the purpose of the audit work?

The purpose of the audit work was to determine if the Department provided accurate information on exhibits to OSC for inclusion in the statewide financial statements for Fiscal Year 2012 and complied with related statutory requirements.

What audit work was performed and how were results measured?

We reviewed the exhibits for capital assets, cash on hand or deposited with financial institutions, capital leases, and operating leases the Department prepared and submitted to OSC for Fiscal Year 2012 to ensure they were completed accurately. In addition, we reviewed capital asset expenditures and any related lease information to ensure they were properly included in the applicable exhibits.

The Department is responsible for reporting accurate and complete financial information through exhibits to the OSC for inclusion in the State's financial statements. The exhibits contain financial and related information that aids the OSC in preparing the State's financial statements in accordance with generally accepted accounting principles. The Fiscal Procedures Manual outlines specific requirements for what information should be included on each exhibit. For example, Exhibit W1 includes the types and amounts of capital assets, such as land and equipment; Exhibit M provides the cash amounts that are either on hand with the Department or on deposit with a financial institution; Exhibit F1 includes the capital lease amounts and schedules for annual payments; and Exhibit F2 includes the operating lease amounts and schedule for annual payments.

In addition, Section 24-36-103(2), C.R.S. requires the Department to obtain approval from the State Controller and the State Treasurer for any new bank accounts prior to opening the accounts. The Fiscal Procedures Manual outlines that a Department should submit to the OSC a written request to open a bank account and the request should be signed by the Department's controller. The OSC will then review the request and if approved, route the request to the State Treasurer for review and approval. An approval letter will then be sent to the Department.

What problem did the audit work identify?

We identified several issues related to the exhibits the Department submitted to OSC during Fiscal Year 2012, as well as one issue related to two bank accounts the Department opened during Fiscal Year 2012. These issues are described in the bullets below.

- The Department informed us that the Construction in Progress expenditures contained on Exhibit W1 for capital assets were understated by about \$7.6 million. Construction in Progress expenditures are the costs incurred for capital construction projects that are not fully completed. The Department revised this exhibit to correct the error and resubmitted it to OSC.
- On Exhibit F1 for reporting capital leases, the Department excluded about \$1.2 million in expenditures from the “equipment and other” category. After we identified this problem, the Department revised this exhibit to correct the error and resubmitted it to OSC.
- On Exhibit F2 for reporting operating leases, we identified two problems. First, an interagency agreement for approximately \$6,800, which should have been excluded for reporting purposes, was inappropriately included on this exhibit. Second, the Department incorrectly reported one lease as an operating lease in Fiscal Year 2012. However, we determined that the Department should have classified the lease as a capital lease. This lease totaled about \$21,000. The Department did not revise the errors on this exhibit due to the small dollar amount of the lease.
- During Fiscal Year 2012, the Department opened two bank accounts associated with the Construction in Progress expenditures that were included on Exhibit M, “Custodial Credit Risk Related to Cash on Hand or Deposited with Financial Institutions” without obtaining approval from the State Controller and State Treasurer. Facilities Management staff initiated a construction contract that specified that the Department would have two bank accounts that would contain funds for this project. This contract was signed by the State Controller. As of June 30, 2012, the two accounts had a total combined balance of about \$3.4 million.

Why did the problem occur?

In relation to Exhibit W1, according to Department accounting staff, Facilities Management staff were unaware that they needed to notify accounting staff about expenditures related to construction projects that are in progress. In addition, Department staff reported that they received guidance from the OSC in April 2012 on how to recognize certain Construction In Progress amounts. The Department applied this change for all construction contracts signed and implemented as of April 2012. However, the Department did not retroactively apply this change to contracts signed and implemented prior to April 2012. In September 2012, the Department identified this error and completed the review of construction contracts prior to April 2012 and made the applicable change to Exhibit W1.

For Exhibit M, the Facilities Management staff were not aware that the State Controller's signature on a construction contract did not meet the statutory approval requirements for opening a new bank account.

In addition, for the other reporting errors noted, although the Department has established procedures for exhibit preparation, the procedures and the supervisory review are not adequate to prevent reporting errors, as evidenced by the reporting errors noted above.

Why does this problem matter?

The State's financial statements could have been significantly misstated if the Department had not corrected the errors previously identified. Specifically, the State's financial statement note disclosures, which are based on information from the exhibits and explain the State's financial statements, would have been underreported by \$7.6 million from the Exhibit W1 error and \$1.2 million from the Exhibit F1 error.

In addition, proper approval of bank accounts is important to ensure that State assets are being properly recognized in the State's financial system.

(Classification of Finding: Significant Deficiency.)

Recommendation No. 8:

The Department of Human Services (Department) should improve its controls over the preparation and submission of fiscal year-end exhibits to the Office of the State Controller by ensuring its supervisory review process over exhibits includes in-depth, detailed reviews of all supporting documentation used to prepare exhibits. In addition, the Department should coordinate and train Facilities Management staff to ensure Facilities Management staff properly communicate to accounting staff about construction projects and obtain proper approval when opening a new bank account.

Department of Human Services Response:

Agree. Implementation date: August 2013.

After receiving guidance from the State Controller on how to recognize certain construction in progress amounts, the Department has applied this change to all existing construction contracts. Additionally, the Fiscal Procedures Manual has now been changed to require recording of the escrow accounts and all related activity in COFRS from the opening of the

accounts forward. Accounting staff will work more closely with Facilities Management staff to improve timely information sharing related to capital leases, construction projects, and construction contracts requiring escrow accounts. In addition, the Division of Contracts Management has added a new item to its Contract Review Checklist to identify contracts with possible accounting implications and have the Controller, or his designee, review them prior to signature. The supporting worksheets to the Exhibit F-2 will be modified to properly identify interagency agreements that must be excluded for reporting operating leases. For determining a capital lease, additional steps will be taken to clearly indicate the life of the lease and the asset. The supporting schedules for Exhibit F-1 will be modified to list asset amounts associated with each capital lease. The supervisors will continue to conduct the secondary reviews of exhibits and supporting documentation to ensure that these exhibits are prepared accurately.

Timely Deposit of Cash Receipts

The Department collects and deposits cash receipts on behalf of its divisions. Various individuals, including employees, within the Division of Youth Corrections (the Division) pay for cafeteria purchases at the Department's various youth correctional facilities with cash, typically in the form of personal checks. These checks are forwarded for deposit from the various youth correctional facilities to the assigned administrative desk at the Colorado Mental Health Institute at Fort Logan on an ongoing basis. The staff assemble all received checks and process them for deposit.

The checks are then transferred to the Department's central accounting division in downtown Denver, where accounting staff approve and record the transactions on COFRS, and then deposit the cash receipts with the Department of the Treasury, the State's financial institution.

What was the purpose of the audit work?

The purpose of the audit work was to determine whether the Department's process for depositing cash receipts for the Division's cafeteria sales followed State Fiscal Rules regarding timeliness of deposits. Our work included following up on issues noted in our Fiscal Year 2010 audit related to the Department's internal control over cash deposits.

What audit work was performed and how were results measured?

During Fiscal Year 2012, we tested a sample of 38 checks for Division employee cafeteria sales that the Department deposited within the fiscal year. In addition,

we tested a sample of 16 checks for Division employee cafeteria sales that the Department deposited during the first two months of Fiscal Year 2013.

State Fiscal Rule 6-1 (Cash Receipts and Deposits) states that all money received and not deposited during the month shall be deposited on the last working day of the month. The State issued a waiver to the rule to allow the Department to deposit cash receipts within 7 business days following the end of each calendar month. Furthermore, according to generally accepted accounting principles, revenue should be recorded in the year it is earned.

What problem did the audit work identify?

We found that the Department did not deposit 34 (89 percent) of the 38 sampled checks it received during Fiscal Year 2012 within 7 business days following the end of the calendar month in which they were received. Deposit delays ranged from 2 to 87 calendar days beyond the 7-business-day requirement.

Additionally, of the 16 sampled checks the Department deposited during Fiscal Year 2013, we found that it had actually received 10 (63 percent) of those checks during Fiscal Year 2012. This delay resulted in the Department recording approximately \$400 in revenue in the wrong fiscal year.

Why did the problem occur?

The Department has not fully implemented our Fiscal Year 2010 audit recommendation to comply with State Fiscal Rules related to the timeliness of cash deposits, specifically at the Division. According to the Department, Division staff were unaware of the State Fiscal Rule regarding timely deposits, so they did not have a process in place to ensure that the checks were transferred timely to central accounting. Although our samples only tested cash receipts related to cafeteria sales at the Division, the error rates may indicate a need for continued improvement in cash receipt processing throughout the entire Department, including training all staff who are part of the cash receipt process.

Why does this problem matter?

The timely deposit of cash receipts paid to the State is important to safeguard state assets from the risk of loss or theft. Further, the Department should ensure it follows generally accepted accounting principles which require that revenues be recorded in the year in which they were received.

(Classification of Finding: Significant Deficiency.)

Recommendation No. 9:

The Department of Human Services (Department) should ensure that it processes and deposits cash receipts for the Division of Youth Corrections in a timely manner and in accordance with State Fiscal Rules. Additionally, the Department should follow generally accepted accounting principles by recording revenue in the correct fiscal year.

Department of Human Services Response:

Agree. Implementation date: January 2013.

The Department's accounting staff has worked with the Division of Youth Corrections (DYC) to understand its check depositing process for cafeteria sales and has identified the cause of the delay in depositing those checks. DYC and Central Accounting have agreed to a new process for accomplishing timely deposit of cafeteria sales at the various DYC facilities. The new procedures will ensure that cash receipt documents are processed in the Colorado Financial Reporting System (COFRS) within seven business days following the end of each calendar month, in accordance with the Waiver to Fiscal Rule 6-1 issued by the State Controller on May 10, 2011. In addition, a new process has been added to the daily cash deposit procedure requiring the cashier at Central Accounting to review the issue dates of all checks received and the resulting timeliness of the related deposits. If there is a compliance concern, a notification email will be sent by Central Accounting to the appropriate staff at the program that submitted the deposit for follow up.

AVATAR Information System

AVATAR is the primary information system that the Colorado Mental Health Institutes at Pueblo and Fort Logan within the Department use to process information related to medical procedures and patient billing. AVATAR contains five modules: AVATAR Clients Funds Management System, AVATAR Practice Management (PM), Lab, Pharmacy, and Dietary. Each module performs a specific function. For example, the PM module processes information related to patient admissions, treatments, and discharges. In Fiscal Year 2012, AVATAR processed approximately \$121 million in payments for the services rendered to patients. The Department and the Governor's Office of Information Technology (OIT) are responsible for designing and implementing information technology (IT) controls over AVATAR.

What was the purpose of the audit work?

Our audit work was designed to determine whether the IT control activities related to AVATAR, individually or in combination with others, were properly designed. In addition, we performed our test work to determine whether internal controls were in place and operating effectively during Fiscal Year 2012 to prevent, or detect and correct, material misstatements in financial transactions, account balances, or disclosures relevant to the Department's patient management and reporting activities. Our audit work also sought to determine the implementation status of our Fiscal Year 2010 recommendation related to IT controls over AVATAR.

What audit work was performed?

We interviewed Department staff and reviewed relevant documentation to determine whether the IT control activities related to AVATAR, individually or in combination with others, were properly designed, in place, and operating effectively. Our review also included determining OIT's progress in implementing our Fiscal Year 2010 recommendation related to AVATAR IT controls. In Fiscal Year 2010, we recommended that the Department implement adequate IT controls for AVATAR related to access management, system hardening, network security, desktop computer security, backups and disaster recovery, and vendor oversight. The Department agreed or partially agreed to implement the prior year recommendation, which contained 18 subparts.

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

We determined during our Fiscal Year 2012 audit that the Department had not fully implemented 13 of the 18 subparts contained in the Fiscal Year 2010 recommendation. Of those 13 subparts, eight subparts were not implemented and five subparts were partially implemented.

We identified the following specific problems related to access management, system hardening, network security, desktop computer security, backups and disaster recovery, and vendor oversight. The following sections detail the problems that continue to exist and the related Colorado Information Security Policy (CISP) or industry best practice that applies (in italics):

Access Management

- **Activity Logs:** The Department has implemented logging controls at the application level to identify and investigate anomalous activity, including successful and unsuccessful login attempts, and to ensure that logs are retained, as required. However, the Department has not completed the process of implementing logging controls at the operating system level to identify and investigate anomalous activities and to ensure that logs are retained for 1 year, as required. *All systems must record successful and failed access attempts and retain an audit trail history. An audit history typically covers a period of at least one year, with a minimum of three months available online. All agencies shall, at a minimum, monitor anomalous system activity and report any suspicious activities to the Agency Information Security Officer. Access to system logs should be limited and controlled to prevent deletion or alteration [P-CISP-007, P-CISP-008, Colorado Incident Response Plan, and industry best practices].*
- **User access reviews:** The Department has designed a report to list users with their access privileges. However, the Department has not started generating this report on a regular basis to work with user management to ensure users have proper supervisory authorization for access. *Reviews of accounts should be conducted for compliance with account management requirements. [NIST 800-53 AC-2] All user access should be based on the “least privilege” methodology [P-CISP-008].*
- **Role based authorization:** The Department has initiated a process to review user roles as documented and authorized on access request forms to confirm their accuracy and appropriateness. However, the Department has not completed this process. *All users must have a written record of IT system access requests, changes, terminations, and transfers, which should be maintained for one year after the term of employment. Data owner must approve role access requests and that roles must only be granted based on the minimum functions required by users to perform their duties including system or service accounts. Further system owners must ensure that system roles are defined, establish varying levels of access, and are appropriate for the varying levels required for users to perform their job duties [PCCSP-008].*
- **Log-on banner:** The Department reports that it did not generate and implement logon banners for AVATAR, including Health Insurance Portability and Accountability Act (HIPAA) banners where required. *All systems should have a log-on banner. A log-on banner is a displayed message reminding each system user of his or her responsibilities while accessing state systems [P-CISP-007].*

- **Policies and procedures:** The Department reports that it did not review and update user access management and desktop management policies and procedures. *Agencies must establish relevant policies and procedures and implement mechanisms pertaining to user access management [P-CISP-008].*

System Hardening

- **System security assessment:** The Department reports that it has not performed an annual system security assessment to identify security gaps. *An annual assessment of security controls must be performed to ensure that controls are implemented effectively and working as intended [P-CISP-016 and NIST-800-53 Rev 4].*
- **Lack of controls around system hardening:** The Department has completed a server hardening review. The Department did not implement all necessary configuration settings required to harden the server. System hardening is the process of minimizing security vulnerabilities by configuring the system in such a manner as to reduce the possibility of unauthorized access or other malicious activity. *Agencies must establish and implement standards consistent with best practices as adopted by the Office of Information Security (OIS). Currently OIS has adopted and follows the Center for Internet Security benchmarks for network, application, and system hardening practice [P-CISP-007].*

Network Security

- **Data transmissions:** The Department has completed the implementation of a secure connection for users to connect to the AVATAR server. However, the Department did not complete a review of all data transmissions to AVATAR and does not have mechanisms to ensure that those transmissions between client server and the AVATAR server are encrypted during transmission. *Agencies must implement approved encryption solutions to protect confidential and protected information during transmission. Documented procedures should be in place to facilitate the implementation of a periodic security assessment of the system, and the network support infrastructure should be monitored for failure, configuration settings, access controls, performance measures, and security activities [P-CISP-006, P-CISP-011, NIST 800-53 Rev 4].*
- **Network scans:** The Department reported that it has not performed network scans to identify and mitigate vulnerabilities. *Agencies must implement approved encryption solutions to protect confidential and protected information during transmission. Documented procedures*

should be in place to facilitate the implementation of a periodic security assessment of the system, and the network support infrastructure should be monitored for failure, configuration settings, access controls, performance measures, and security activities. [P-CISP-006, P-CISP-011, NIST 800-53 Rev 4].

Desktop Computer Security

- **Desktop computer security:** The Department reported that it has not ensured that all desktop computers are vendor supported and have a firewall in place. Further, the Department also reports that it has not documented policies and procedures pertaining to desktop security management. *All desktop computers should use firewalls to provide an additional layer of security against network-based attacks and be supported by a vendor to ensure that the system continues to be resilient in the face of expected threats [NIST-800-41 Rev 1, NIST 800-27A].*

Backups and Disaster Recovery

- **Disaster recovery plan:** The Department reports that it did not update the AVATAR disaster recovery plan to incorporate all components listed in Colorado Information Security Policies. The Department does not have an updated plan to ensure that key business operations and functions can be restored in the event of a disaster. *IT Disaster Recovery Plans are to be developed and designed to reduce the impact of a major disruption on key business functions and processes. The Disaster Recovery Plans must address requirements for alternative processing and recovery capability of all major IT services and systems. Disaster Recovery Plan maintenance procedures must be defined to ensure that the plan is kept up to date with respect to dynamic changes [P-CISP-004].*
- **Disaster recovery plan testing:** The Department reports that it did not test its AVATAR disaster recovery plan and the required infrastructure components to ensure that in the event of a system failure, AVATAR can be restored in a timely manner. *IT Disaster Recovery plans are to be tested on a regular basis to ensure that IT systems can be effectively recovered and shortcomings can be addressed [P-CISP-004].*
- **Application, system, and data backups:** The Department reports that it did not ensure that application, system, and data backups are performed in accordance with an established schedule that complies with Colorado Information Security Policies. *Backup procedures and rotation schemes must be adequate to provide the necessary data for recovery while minimizing data loss. IT management should ensure that off-site*

arrangements are periodically assessed, at least annually, for content, environmental protection and security [P-CISP-004].

Vendor Oversight

Vendor contracts: The Department is currently working to revise existing contracts to ensure that vendors comply with Colorado Information Security Policies. The Department plans to implement this part of the recommendation by its original implementation date of June 2013. *Vendors are required to observe State Cyber Security Policies, as published and updated by the Office of Cyber Security [P-CISP-005].*

Why did the problem occur?

The Department and OIT failed to design and implement the IT control activities that are required by Colorado Information Security Policies and necessary to prevent, or detect and correct, material misstatements in classes of transactions, account balances, or disclosures relevant to the Department's medical billing activities at the Colorado Mental Health Institutes. The Department reported that due to resource constraints, it was unable to implement the outstanding Fiscal Year 2010 recommendation subparts.

Why does this problem matter?

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

Recommendation No. 10:

The Department of Human Services (Department) and the Governor's Office of Information Technology (OIT) should improve the general IT controls over AVATAR by:

- a. Generating, reviewing, and retaining activity logs at the operating level to identify and investigate anomalous activity, including successful and unsuccessful login attempts, and controlling access to activity logs to ensure that logs cannot be altered.
- b. Requiring supervisors to periodically verify the accuracy and relevance of user access for the employees they supervise.

- c. Implementing an ongoing procedure to ensure that all users are authorized based on roles, and evidence of role-based authorization is retained prior to the users' gaining access to the system.
- d. Generating and implementing logon banners for AVATAR, including Health Insurance Portability and Accountability Act (HIPAA) banners where required.
- e. Reviewing and updating user access management and desktop management policies and procedures.
- f. Ensuring that a system security assessment is performed on a periodic basis and identified security gaps are mitigated.
- g. Hardening system configuration settings for AVATAR, as identified in the system review.
- h. Conducting a review of all data transmissions related to AVATAR and ensuring that sensitive data are encrypted during transmission.
- i. Performing network scans on a periodic basis to identify and mitigate vulnerabilities.
- j. Ensuring that all desktop computers are vendor supported and have a firewall in place. Also, documenting the policies and procedures pertaining to desktop security management.
- k. Updating the AVATAR disaster recovery plan and business continuity plan that incorporate all components listed in Colorado Information Security Policies.
- l. Ensuring that the disaster recovery plan is tested and the required infrastructure components needed to restore the system are in place.
- m. Ensuring that application, system, and data backups are performed in accordance with an established schedule that complies with Colorado Information Security Policies.
- n. Revising existing contracts to ensure that vendors must comply with Colorado Information Security Policies.

Department of Human Services and Governor's Office of Information Technology Response:

The Department of Human Services and the Office of Information Technology agree with all subparts. Both agencies will work together to support each other in implementing these recommendations.

- a. Agree. Implementation date: Implemented.

OIT recently installed new software onto the AVATAR server which is keeping track of successful and unsuccessful logins. The software provides a report of the data which is reviewed by appropriate staff. The software has the capability to provide data up to 45 days retroactively and archives up to two years of data on a separate database.

- b. Agree. Implementation date: Implemented.

The CDHS Institutes recently engaged in an initiative to ensure that every user of AVATAR or a subsystem had a system access request form that was properly completed with the system access required, user signature, manager signature, data owner signature and identifying the user role associated with each user. This initiative is complete and all required forms have been obtained and is available for review.

- c. Agree. Implementation date: Implemented.

OIT and CDHS have worked together to ensure that all new users of AVATAR have the proper authorization prior to gaining access to the system.

- d. Agree. Implementation date: June 2013.

AVATAR is a commercial off the shelf product and does not have a log on banner as part of the system currently in place. Newer versions of the software have a logon banner available but due to financial limitations CDHS is unable to upgrade to a more current version.

Until funding is available for a software upgrade, OIT will implement a network logon banner for AVATAR users. When AVATAR users login to the network they will be presented with a logon banner that they have to accept in order to continue.

- e. Agree. Implementation date: June 2013.

OIT has implemented enterprise level user access management procedures which would include access to AVATAR. In addition, OIT is working on finalizing enterprise level desktop management policies and procedures which will also be applicable to AVATAR users. These policies and procedures are anticipated to be complete in June 2013.

- f. Agree. Implementation date: June 2013.

The OIT Information Security Office recently ran a security scan on the AVATAR servers and provided the information to the OIT Applications team. The OIT Applications team is currently reviewing the information and will work with the OIT Network Services Team and software vendors to start addressing the issues identified in the security scan. The current date for implementation is June 2013. In addition, the OIT Information Security Office is conducting a system security assessment through the HITRUST risk assessment process.

- g. Agree. Implementation date: December 2013.

Hardening system configuration settings will be addressed once the systems reviewed discussed in part f. are completed.

- h. Agree. Implementation date: Implemented.

OIT recently implemented secure FTP, an SSL website, and telnet sessions related to AVATAR.

- i. Agree. Implementation date: June 2013.

Our response to this part of the recommendation is covered under part f. This recommendation will be addressed with server security scans.

- j. Agree. Implementation date: June 2013.

All workstations were replaced in 2011 and are now vendor supported. In addition, OIT installed firewall software on all machines and the firewall is currently recording information. As mentioned in part e., OIT is working on finalizing enterprise level desktop management policies and procedures which will also be applicable to AVATAR users.

k. – l. Agree. Implementation date: March 2013.

OIT will work with CDHS to develop a step by step disaster recovery plan for AVATAR. Once completed, the plan will be tested to ensure the system can be restored in the event of a disaster.

m. Agree. Implementation date: June 2013.

OIT performs backups of AVATAR in compliance with Colorado Information Security Policies, with the exception of storing backup tapes in a fireproof cabinet. OIT is in the process of moving away from tape backups and going to digital backups. Once digital backups start, AVATAR will be in full compliance state backup requirements. We anticipate that digital backups will be implemented by June 2013.

n. Agree. Implementation date: June 2013.

The existing contracts will expire in June of 2013. Contract renegotiations are currently underway for Fiscal Years 2014 through 2018 and the Information Security Policies will be incorporated into the contracts.

County Financial Management System

The County Financial Management System (CFMS) is the primary information system the Department uses to collect benefit and benefit-related expenditure data for public assistance programs, including the Supplemental Nutrition Assistance Program (SNAP) and Temporary Assistance for Needy Families (TANF)/Colorado Works program. With Department oversight, county departments of human/social services administer these programs and enter expenditure data into CFMS. In Fiscal Year 2012, CFMS processed approximately \$813 million in benefit payments for SNAP recipients and approximately \$89 million in cash payments for TANF/Colorado Works recipients. The Department and the Governor's Office of Information Technology (OIT) are responsible for designing and implementing information technology (IT) controls over CFMS.

What was the purpose of the audit work?

Our audit work was designed to determine whether the IT control activities related to CFMS, individually or in combination with others, were properly designed, in place, and operating effectively to prevent, or detect and correct, material misstatements in financial transactions, account balances, or disclosures

relevant to the Department's benefits and benefits-related expenditure data for public assistance programs.

Our audit work also sought to determine the Department's implementation status of our Fiscal Year 2010 recommendation related to IT controls over CFMS.

What audit work was performed?

We interviewed Department staff and reviewed relevant documentation to assess the adequacy of the Department's CFMS IT controls and to determine whether the Department had implemented our related Fiscal Year 2010 audit recommendation. In Fiscal Year 2010, we recommended that the Department implement adequate IT controls over CFMS related to access management, system hardening, network security, desktop computer security, backups and disaster recovery, and vendor management. The Department agreed or partially agreed to implement the prior year recommendation, which contained 18 subparts.

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

During our Fiscal Year 2012 audit, we found that the Department had not fully implemented our Fiscal Year 2010 recommendation. Specifically, the Department had not implemented 14 of the 18 subparts of the recommendation.

We identified the specific problems noted below in the areas of access management, system hardening, network security, desktop computer security, backups and disaster recovery, and vendor management. The various sections detail the problems that continue to exist and the related Colorado Information Security Policy (CISP) or industry best practice that applies (in italics).

Access Management

- **Root/Super-User Access:** The Department reported that it has not established procedures to ensure that access to the "root" or "super-user" account (i.e. account with maximum rights or permissions) can be traced to an individual user and that user access to the "root" account is monitored on a regular basis for appropriateness. In addition, the Department did not modify configuration settings to ensure that changes made to system logs are recorded and audited. *Group accounts are to be avoided wherever possible. In the event shared accounts are required for administrative use, utilities such as "sudo" or "Run As" are used in conjunction with the appropriate logging level to provide traceability [P-CISP-008].*

- **Password Controls:** The Department has made some progress in implementing strong password parameters. Specifically, the Department is working to ensure that user passwords comply with all password requirements listed in Colorado Information Security Policies. However, current password parameters at the application, database, and operating system levels do not meet all the requirements of a complex password, password expiration, and password length. *All users must have strong passwords that have eight characters, are enabled for complexity (i.e., include capital letters, special characters, numbers, etc.), expire every 90 days, are logged out after a certain period of inactivity, and are locked after three incorrect log-in attempts [P-CISP-007, P-CISP-008].*
- **Audit Log:** The Department has implemented some logging features and is in the process of implementing a review process for the logs to investigate anomalous activity and successful and unsuccessful log-in attempts. In addition, the Department is working to ensure that access to activity logs is controlled to prevent the alteration of logs. *All systems must record successful and failed access attempts and retain an audit trail history. An audit history typically covers a period of at least one year, with a minimum of three months available online. All agencies shall, at a minimum, monitor anomalous system activity and report any suspicious activities to the Agency Information Security Officer. Access to system logs should be limited and controlled to prevent deletion or alteration [P-CISP-007, P-CISP-008, Colorado Incident Response Plan, and industry best practices].*
- **User Access Reviews:** The Department has implemented a report that lists inactive users and is working on establishing a review process through which supervisors periodically verify the relevance and accuracy of the user access for the employees they supervise. *Reviews of accounts should be conducted for compliance with account management requirements [NIST 800-53 AC-2]. All user access should be based on the “least privilege” methodology [P-CISP-008].*
- **User Authorization:** The Department reported that it has not implemented a procedure to ensure that all users are authorized, evidence of authorization (system access request forms) is retained, and a signed statement of compliance is available prior to granting the user access to the system. *All users must have a written record of IT system access requests, changes, terminations, and transfers, which should be maintained for one year after the term of employment. All new hires shall sign the Agency appropriate Acceptable Use Policy, or letter of compliance, before being granted access to sensitive systems and data. Further system owners must ensure that system roles are defined,*

establish varying levels of access, and are appropriate for the varying levels required for users to perform their job duties [PCCSP-008].

- **Policies and Procedures:** The Department reported that it did not review and update user access management and desktop management policies and procedures during Fiscal Year 2012. *Agencies must establish relevant policies and procedures and implement mechanisms pertaining to user access management [P-CISP-008].*

System Hardening

Server and Patch Management: The Department reported that it has not implemented malware detection and prevention tools on the CFMS server or a patch management process for the operating system, database, and application to ensure that software patches are reviewed, implemented, and kept current. *Agencies must ensure that systems are hardened according to best practices, meaning that the systems are scanned periodically for vulnerabilities, have anti-virus software installed, and are current with anti-virus signatures and security patches [P-CISP-007].*

Network Security

- **Data Transmission:** The Department reported that it has not implemented mechanisms to ensure that sensitive data, including user credentials, transmitted between CFMS and other systems and computers are encrypted. *Agencies must implement approved encryption solutions to protect confidential and protected information during transmission. Documented procedures should be in place to facilitate the implementation of a periodic security assessment of the system, and the network support infrastructure should be monitored for failure, configuration settings, access controls, performance measures, and security activities [P-CISP-006, P-CISP-011, NIST 800-53 Rev 4].*
- **Network Scans:** The Department reported that it has not performed network scans to identify and mitigate vulnerabilities. *Documented procedures should be in place to facilitate the implementation of a periodic security assessment of the system, and the network support infrastructure should be monitored for failure, configuration settings, access controls, performance measures, and security activities [P-CISP-006, NIST 800-53 Rev 4].*

Desktop Computer Security

The Department reported that it has not ensured that all desktop computers are vendor supported (i.e. the vendor regularly provides parts, services, and software upgrades etc.) and have a firewall in place. Further, the Department reported that it has not documented policies and procedures pertaining to desktop security management. *All desktop computers should use firewalls to provide an additional layer of security against network-based attacks and be supported by a vendor to ensure that the system continues to be resilient in the face of expected threats [NIST-800-41 Rev 1, NIST 800-27A].*

Backups and Disaster Recovery

- **Disaster Recovery Plan:** The Department reported that it did not update the CFMS disaster recovery plan to incorporate all components listed in Colorado Information Security Policies during Fiscal Year 2012. In addition, the Department does not have an updated plan to ensure that key business operations and functions can be restored in the event of a disaster. *IT Disaster Recovery Plans are to be developed and designed to reduce the impact of a major disruption on key business functions and processes. The Disaster Recovery Plans must address requirements for alternative processing and recovery capability of all major IT services and systems. Disaster Recovery Plan maintenance procedures must be defined to ensure that the plan is kept up to date with respect to dynamic changes [P-CISP-004].*
- **Disaster Recovery Plan Testing:** The Department reported that it did not test its existing disaster recovery plan and the required infrastructure components during Fiscal Year 2012 to ensure that, in the event of a system failure, CFMS can be restored in a timely manner. *IT Disaster Recovery plans are to be tested on a regular basis to ensure that IT systems can be effectively recovered and shortcomings can be addressed [P-CISP-004].*

Vendor Management

- **Vendor Contracts:** The Department reported that it has not updated existing contracts with CFMS vendors to ensure that the contracts require compliance with Colorado Information Security Policies. *Vendors are required to observe Colorado Cyber Security Policies, as published and updated by the Office of Cyber Security [P-CISP-005].*
- **Vendor Oversight:** The Department did not provide any audit evidence to validate that Department is performing vendor oversight and holding

the vendor accountable for the deliverables listed in the contract. *All vendor performance should be reviewed for compliance with service-level agreements listed in the contract [P-CISP-005, NIST 800-53 Rev2].*

Why did the problem occur?

The Department and OIT failed to design and implement the IT control activities required by Colorado Information Security Policies that are necessary to prevent, or detect and correct, material misstatements in classes of transactions, account balances, or disclosures relevant to CFMS. The Department reported that due to resource constraints and partly due to system limitations, it was unable to implement the outstanding Fiscal Year 2010 recommendation subparts.

Why does this problem matter?

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

Recommendation No. 11:

The Department of Human Services (Department) and the Governor's Office of Information Technology (OIT) should improve the general IT controls over the County Financial Management System (CFMS) by:

- a. Promptly reviewing and implementing procedures to ensure that access to the "root" or "super-user" account can be traced to an individual user and user access to the "root" account is monitored on a regular basis for appropriateness.
- b. Modify configuration settings to ensure that changes made to system logs are recorded and audited.
- c. Implementing strong password parameters at the application, database, and operating system levels that comply with Colorado Information Security Policies.
- d. Generating, reviewing, and retaining system activity logs to identify and investigate anomalous activity and successful and unsuccessful log-in attempts. The Department and OIT should also control access to activity logs to ensure that logs cannot be altered and review the existing audit log rules to ascertain if current logging is sufficient.

- e. Requiring supervisors to periodically verify the accuracy and relevance of user access for the employees they supervise.
- f. Implementing a procedure to ensure that all users are authorized, evidence of authorization (e.g., system access request forms) is retained, and a signed statement of compliance is obtained prior to granting access to the system.
- g. Reviewing and updating user access management and desktop management policies and procedures.
- h. Implementing malware detection and prevention tools on the CFMS server as well as a patch management process for the operating system, database, and application to ensure that software patches are reviewed, implemented, and kept current.
- i. Encrypting sensitive data transmitted between CFMS and other systems and computers, including user credentials.
- j. Performing network scans on a periodic basis to identify and mitigate vulnerabilities.
- k. Ensuring that all desktop computers are vendor-supported and have a firewall in place.
- l. Ensuring that the disaster recovery plan and business continuity plans for CFMS are updated and tested and the required infrastructure components needed to restore the system and business operations are in place.
- m. Updating existing contracts with CFMS vendors to ensure that the contracts require compliance with Colorado Information Security Policies.
- n. Monitoring vendors and holding them accountable for deliverables listed in the contracts.

**Department of Human Services and
Governor's Office of Information Technology
Response:**

The Department of Human Services and the Office of Information Technology agree with all subparts. Both agencies will work together to support each other in implementing these recommendations.

- a. – b. Agree. Implementation date: January 2013.

The Department and OIT agree with this finding and will work together to develop a procedure on how to review the logs of super user access and will maintain documentation to support the results of the reviews. In addition, configuration settings have already been modified to ensure changes are logged. Monitoring of the changes will be part of routine log reviews.

- c. Agree. Implementation date: June 2013.

A resolution will be implemented by June 2013.

- d. Agree. Implementation date: January 2013.

The Department and OIT will develop a review process for system activity logs.

- e. Agree. Implementation date: January 2013.

CFMS will periodically create a report of active users and provide it to CDHS Accounting for them to distribute to the Counties for their review. This report will allow active users to be verified against current employees.

- f. Agree. Implementation date: December 2012.

Procedures were completed by the Access Control Center (Computer Access Request Form and Statement of Compliance) in December 2012.

- g. Agree. Implementation date: January 2013.

Policies and procedures have been completed by the Desktop Support Group and are awaiting final signoff.

- h. Agree. Implementation date: June 2013.

A resolution will be implemented by June 2013.

- i. Agree. Implementation date: June 2013.

A secure transmission between CFMS and all other systems and computers will be in place by June 2013.

- j. Agree. Implementation date: May 2013.

CFMS scans are being performed by the Department's Information Security Officer and found vulnerabilities will be addressed by May 2013.

- k. Agree. Implementation date: June 2013.

The Desktop Support Group has committed to implementing desktop firewalls.

- l. Agree. Implementation date: November 2012.

Disaster Recovery and Business Continuity Plans were updated in November 2012.

- m. Agree. Implementation date: October 2012.

Acceptance certificates were created with the vendor and put into action in October 2012.

- n. Agree. Implementation date: October 2012.

Signed Monthly Status Reports and Monthly User Meetings were developed and put into place in October 2012.

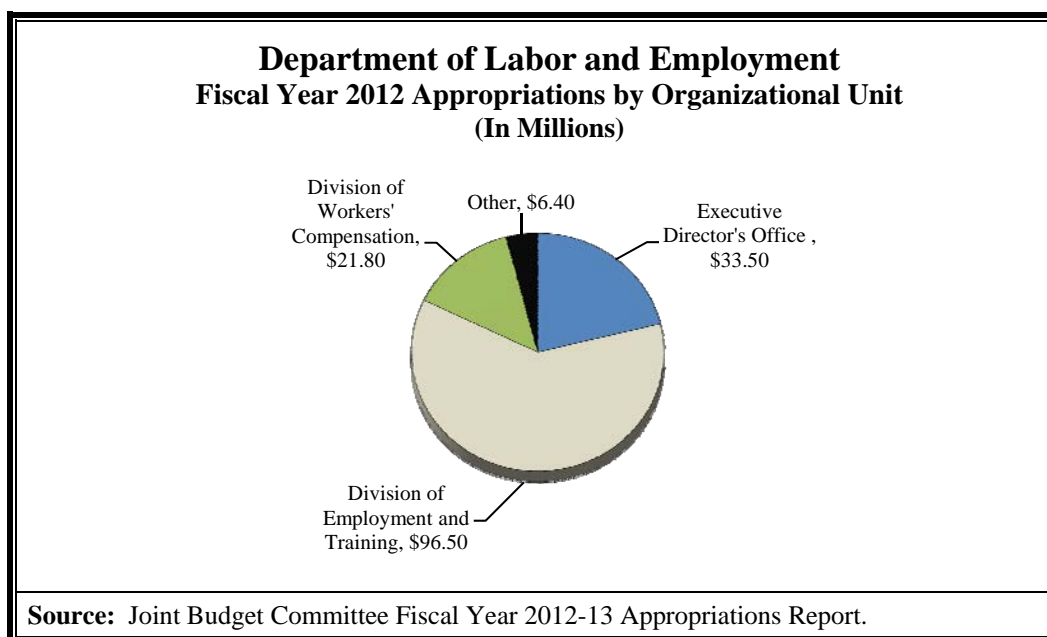
Department of Labor and Employment

The Department of Labor and Employment (the Department) is responsible for providing services to employers and job seekers and enforcing laws concerning labor standards, unemployment insurance, workers' compensation, public safety, and consumer protection.

The Department comprises the following major organizational units:

- Executive Director's Office
- Division of Employment and Training
- Division of Workers' Compensation
- Division of Oil and Public Safety
- Division of Labor

The Department was appropriated more than \$158.2 million and 1,046.8 full-time-equivalent staff for Fiscal Year 2012. Approximately 39 percent of the Department's funding is from cash and reappropriated funds, and the other 61 percent is from federal funds.



We identified 4 overall areas in which the Department could make improvements to its operations—one related to financial controls and three related to federal awards. Our findings and recommendations related to federal awards appear in the Department's chapter in Section III. Federal Awards Findings.

The following comments were prepared by the public accounting firm of CliftonLarsonAllen, LLP, which performed Fiscal Year 2012 audit work at the Department.

Unemployment Insurance Borrowing Interest Expense

Title XII of the Social Security Act allows states to borrow from the Federal Unemployment Account (FUA) in the Federal Unemployment Trust Fund to make benefit payments. The FUA provides for a loan fund for state unemployment programs to ensure a continued flow of benefits during times of economic downturn. As a result of the sustained period of high unemployment rates, Colorado exhausted its Unemployment Insurance Fund. As a result, the State of Colorado used funds borrowed from the FUA beginning in Fiscal Year 2010 and had total outstanding loan balanced of \$173 million and \$302 million as of June 30, 2010, and June 30, 2011, respectively. Interest begins accruing on state borrowings the first day following initial borrowing. The loan was repaid by the Department during June 2012, so the outstanding loan balance as of June 30, 2012, was \$0.

What was the purpose of the audit work?

The purpose of the audit work was to assess the accuracy of the interest expense related to the FUA loan recorded for the Fiscal Year Ended June 30, 2012.

What audit work was performed and how were results measured?

We recalculated the Department's total incurred interest expense related to the FUA loan to test the accuracy of the amount the Department recorded for the Fiscal Year Ended June 30, 2012. To perform the recalculation, we obtained the average annual borrowings based on the June 30, 2011, and June 30, 2012, ending loan balances contained on the Department's Loan and Repayment Application System and multiplied this by the applicable federal interest rates.

What problem did the audit work identify?

During our Fiscal Year 2011 audit, we discovered that the Department did not accrue any interest expense related to its FUA borrowings. As a result, we

proposed an adjusting entry to record the interest expense and accrued interest payable at that time and the correcting entry was made by the Office of the State Controller to the Fiscal Year 2011 Comprehensive Annual Financial Report (CAFR). As a result of that prior year adjustment, a similar and offsetting entry was required in Fiscal Year 2012 to correct the Fiscal Year 2012 CAFR. As a result of our audit, the Department subsequently proposed an \$8.9 million adjustment to the Office of the State Controller to correct interest expense in the Fiscal Year 2012 CAFR.

Why did the problem occur?

Although the individual interest expense entries are reviewed by an individual other than the preparer, the Department does not have a process in place to review the total interest expense recorded for the year. Further, the Department does not analyze interest expense by comparing an expected interest expense to actual interest expense paid during the year.

Why does this problem matter?

An adequate review and reconciliation process is necessary to ensure that account balances are properly stated at year-end. The lack of an adequate reconciliation process increases the risk that future misstatements will occur.

(Classification of Finding: Significant Deficiency.)

Recommendation No. 12:

The Department of Labor and Employment should institute a reconciliation process of expected-to-actual interest expense incurred throughout the year and at fiscal year-end to ensure that interest expense is properly stated within the financial statements.

Department of Labor and Employment Response:

Agree. Implementation date: November 2012.

The Department will improve its review and reconciliation process for its current interest expense recording on new Unemployment Insurance debt issuance activities. The federal borrowing activities and financial reporting activities associated with this recommendation were concluded and closed out for the fiscal year ended June 30, 2012. The Comprehensive Annual Financial Report (CAFR) financial statements, with respect to this

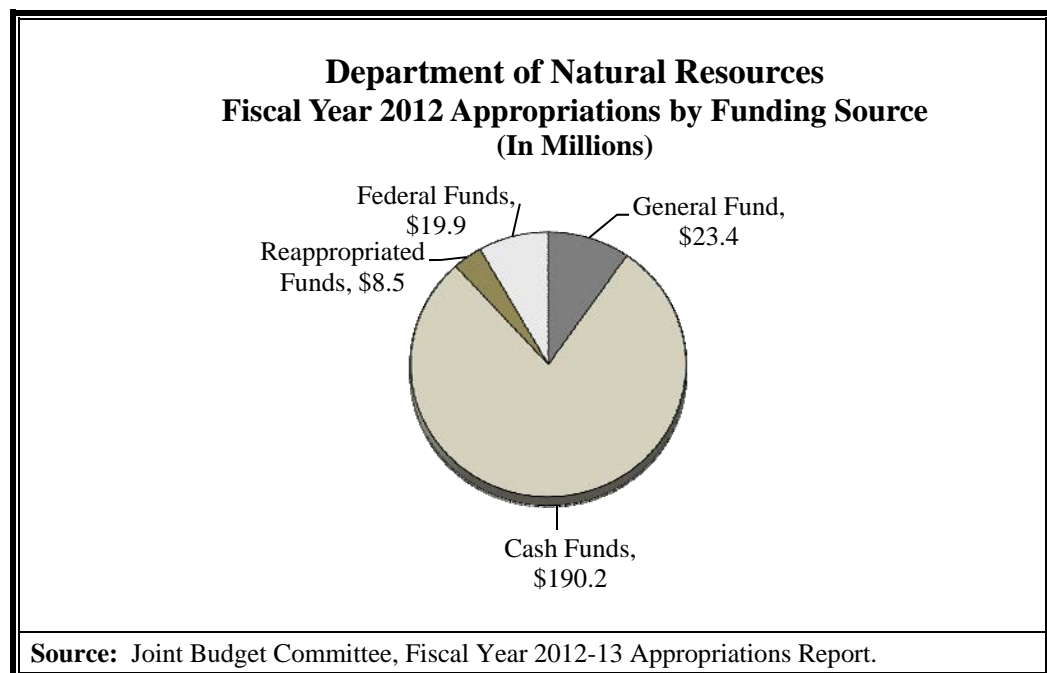
reporting item, were reported timely, accurately and completely for the period ended June 30, 2012.

Department of Natural Resources

The Department of Natural Resources (the Department) is responsible for developing, protecting, and enhancing Colorado's natural resources for the use and enjoyment of the State's present and future residents and visitors. Resources include land, wildlife, outdoor recreation, water, energy, and minerals. The Department comprises the Executive Director's Office, which is responsible for the administration and management of the overall Department, and the following eight divisions, as of June 30, 2012:

- Division of Reclamation, Mining and Safety
- Geological Survey
- Oil and Gas Conservation Commission
- State Board of Land Commissioners
- Division of Parks and Wildlife
- Colorado Water Conservation Board
- Water Resources Division (State Engineer's Office)
- Division of Forestry

In Fiscal Year 2012 the Department was appropriated approximately \$242 million with 1,466 full-time-equivalent (FTE) staff. The following chart shows the Department appropriations for Fiscal Year 2012 by major funding source.



State Board of Land Commissioners Assets

The State Board of Land Commissioners (the Board), within the Department of Natural Resources, manages properties, including 2.8 million acres of state trust land; 4 million acres of mineral rights and additional assets; such as buildings. The federal government donated a majority of the land when Colorado became a state in August 1876. The Board has the authority to sell the land that it owns through exchange transactions in which the Board receives other land; property, such as buildings; or cash for the land it is selling. The Colorado Constitution (art. IX, sec 10) identifies the primary beneficiary of the proceeds from these land sales as K-12 education.

What was the purpose of the audit work?

The purpose of the audit work was to review the Board's procedures for recording and tracking the value of its assets, including donated land, in the Colorado Financial Reporting System (COFRS), the State's accounting system.

What audit work was performed and how were results measured?

Our audit work included interviewing Board staff and reviewing the Board's processes for valuing and tracking its assets, including donated land and other property, and recording it on COFRS.

Chapter 9, Section 1.3 of the Fiscal Procedures Manual states that agencies should record donated capital assets at the estimated fair value of the assets at the time of donation. If an agency cannot obtain historical cost information from sources such as bond documents, capital appropriations, and donor records, then the agency is generally allowed to estimate the original cost using another cost basis. Further, state agencies are responsible for ensuring that asset information they record on COFRS is accurate.

What problem did the audit work identify?

We found that the Board does not have a process in place to value donated assets at the time of donation to record the value on COFRS. Additionally, although Department staff calculate the gain on each exchange transaction as the full value of the property exchanged through the transaction and records those amounts on COFRS, the Board does not do so timely. For example, we noted that the Board did not record \$18.4 million in land received through exchange transactions from Fiscal Year 2006 through Fiscal Year 2012 until after the June 30, 2012, fiscal year-end.

In addition, as of June 30, 2012, the Department currently has recorded a total of \$52.2 million in Board land, buildings, and other assets it owns on COFRS; however, it does not track the value of assets it owns on its internal system. Therefore, the value of its assets recorded on COFRS is not supported and cannot be reconciled to its internal system.

Why did the problem occur?

The Board has not established and implemented procedures to maintain an asset listing that includes values for each asset or estimate the value of donated land at the time of donation so it can track that information internally and record those asset values on COFRS. In addition, because the Board does not track values on its internal system, it cannot ensure that its internal system and COFRS agree. Currently, the primary information that the Board tracks internally related to its assets, including donated land, is the size of the land parcels and the location of the land and other assets.

Why does this problem matter?

Because the Board does not have adequate internal controls in place to ensure that its donated and exchanged assets are tracked and recorded appropriately, we were unable to determine whether the asset amounts reported on COFRS were appropriate and represented all of the Board's donated and exchanged assets. Because the amount of assets that the Board manages is substantial, the Board should ensure that it institutes adequate internal controls for tracking and valuing those assets.

(Classification of Finding: Significant Deficiency.)

Recommendation No. 13:

The State Board of Land Commissioners (Board) should ensure that the State's financial information is accurate and complete by:

- a. Establishing and implementing procedures for identification of values associated with donated land and other assets.
- b. Recording the proper asset value of all the land and other assets it owns in the Colorado Financial Reporting System (COFRS), the State's accounting system, timely.
- c. Once donated land and other assets are valued, implementing a process to reconcile the Board's asset information with COFRS.

State Board of Land Commissioners Response:

Agree. Implementation date: a.. December 31, 2013.
 b. June 30, 2013.
 c. December 31, 2013.

The Board will develop a plan to extract capital asset information from the Board's SAMS system. This information will be categorized into granted (donated) land and other capital assets (including buildings and separately held mineral rights). Management will then consider ways to obtain the historical fair market value, or an estimate of that value, for the land at the time it was granted to the State. The acquisition costs of subsequently acquired capital assets will then be added to the listing. The expectation would be that resulting list could then be reconciled to COFRS.

It is management's intent to have a plan for how to build the historic value table and to institute an internal policy for tracking all capital assets by December 31, 2013, which will include expected completion dates.

Going forward, capital assets acquired through exchange transactions will be recorded in a timely manner and gains will be properly recorded for generally accepted accounting principles and for exclusion from trust distributions to beneficiaries. This will be implemented by June 30, 2013.

State Board of Land Commissioners Contract

The Board contracts with a management company to manage 15 commercial properties on its behalf. These properties include office buildings, warehouses, and parking lots.

What was the purpose of the audit work?

The purpose of the audit work was to determine if the Board has adequate internal controls over the management of its commercial properties. Our audit included performing testwork to ensure that the Board recorded the related financial activity on the COFRS, appropriately during Fiscal Year 2012. In addition, we sought to determine whether the Board obtained the required approval from the Department of Treasury for checking accounts that the Board opened for the management company to utilize for conducting business under the contract.

What audit work was performed and how were results measured?

We reviewed the Board's contract with the management company and financial reports submitted by the management company to the Board during Fiscal Year 2012. In addition, we met with Board staff to determine how they review the management company's financial information and record that data on COFRS. We also obtained and reviewed information from the Department of Treasury to determine whether it approved the Board's bank accounts, which the management company uses.

Generally accepted accounting principles, or GAAP, require that the Board record gross revenue when it is measurable and available and that it record gross expenditures on a timely basis when they are incurred. The Fiscal Procedures Manual also requires that the Board have a process in place to ensure that it records all financial activity on COFRS on a timely basis. Further, as part of the contract, the management company is required to provide financial reports to the Board on a monthly basis.

State Fiscal Rules (Rule 3-1) identify a revenue contract as a contract "where cash and/or property are paid to the State, resulting in revenue recognition." According to the fiscal rule, revenue contracts should "not require the expenditure of State funds or create an obligation" on behalf of the State. Further, all contract documentation, including contract amendments, should be consistent and complete. For example, all contract exhibits itemizing commercial properties that the Board owns should be consistent throughout the contract.

State Fiscal Rules (Rule 6-3) require that state agencies obtain written approval from the Department of Treasury and the Office of the State Controller prior to establishing bank accounts.

What problem did the audit work identify?

For Fiscal Year 2012, we noted areas where the Board could improve its internal controls. Three areas relate to its contract with the management company and one relates to bank accounts used by the management company.

- The Board did not record financial information related to its commercial properties on COFRS in accordance with GAAP. Specifically, Board staff recorded its revenue and expenditures on a net basis—meaning it only recorded revenue less expenses—rather than the full amount of revenue received and earned and the full amount of expenditures paid and incurred.

- Commercial property exhibits contained in the Board’s contract with the management company are inconsistent. For example, the first contract exhibit, which listed the properties subject to the contract, identified two properties that were not listed on a second exhibit. The second contract exhibit indicated the agreed-upon fees that the management company could charge for its services.
- The contract was written as a “revenue contract” on behalf of the Board, even though the contract resulted in the Board paying expenditures to the management company for its services. In addition, we noted that the contract appeared to create obligations on behalf of the State even though there was a paragraph indicating the contrary.
- The Board has two checking accounts and three additional accounts that the management company uses for the services it provides under its commercial property contract; however the Board did not obtain prior approval before establishing these accounts.

Why did the problem occur?

We noted the following reasons for the problems identified:

- The Board does not have accounting staff assigned to review the management company’s financial reports on a regular basis, and periodically reconcile the financial information to the accounting data in COFRS. For example, real estate staff within the Board are currently assigned to review the financial reports when they are submitted.
- The Board lacks policies and procedures to ensure that it records the gross amounts of revenue and expenditures related to the commercial properties on COFRS, and that it records the financial activity on a timely basis.
- The Board did not consult with the Department of Natural Resources Controller to obtain guidance regarding the appropriate contract to use for its activities with the management company.
- The Board staff indicated that they were not aware of the requirement to obtain Department of Treasury approval for the bank accounts that it opened.

Why does this problem matter?

Without strong controls over its commercial property financial activity, the Board increases its risk of inaccurate and/or incomplete data and misappropriation of assets. Specifically, the Board cannot ensure that its financial activity is accurate and complete since it lacks a monthly review process by accounting personnel and recording of financial activity. Additionally, when bank accounts are not preapproved, the State's assets are left vulnerable to misappropriation. Further, inconsistencies in the Board's contract with the management company could increase the risk that the State could be liable for obligations outside of the contract terms.

(Classification of Finding: Significant Deficiency.)

Recommendation No. 14:

The State Board of Land Commissioners (Board) should improve its controls over the management company's activity by:

- a. Assigning accounting staff the responsibility of reviewing the management company's financial reports and recording all financial activity in the Colorado Financial Reporting System (COFRS) on a monthly basis.
- b. Establishing and implementing policies and procedures to record gross revenue and expenditure amounts, including revenue earned and expenditures incurred, related to its commercial properties.
- c. Communicating with the Department of Natural Resources Controller to obtain guidance on the appropriate contract type for its current and future contracts, and to ensure that it follows the State's contract review and approval processes.
- d. Obtaining approval for all bank accounts that its management company utilizes and obtaining prior approval on all types of bank accounts it opens in the future.

State Board of Land Commissioners Response:

- a. Agree. Implementation date: July 2012.

Commercial property revenues and expenditures from July 1, 2012, going forward, will be reviewed by accounting staff, with the objective to record all of the Fiscal Year 2012 activity in COFRS by June 30, 2012.

- b. Agree. Implementation date: July 2013.

The Board staff, with assistance from the Department of Natural Resources accounting staff, will review and revise internal policies and procedures to ensure proper recording of revenues and expenditures to comply with generally accepted accounting principles and state rules. The Board is pursuing statutory change in the 2013 Legislative Session, which would address some of the accounting issues related to its commercial properties.

- c. Agree. Implementation date: July 2013.

The Board staff will review the contract type with the Department Controller and make contract modifications as necessary to comply with state rules. The Department Controller and Purchasing Director will schedule training sessions with responsible division staff, to review the State's Contract rules, policies and approval processes.

- d. Agree. Implementation date: January 2013, and ongoing.

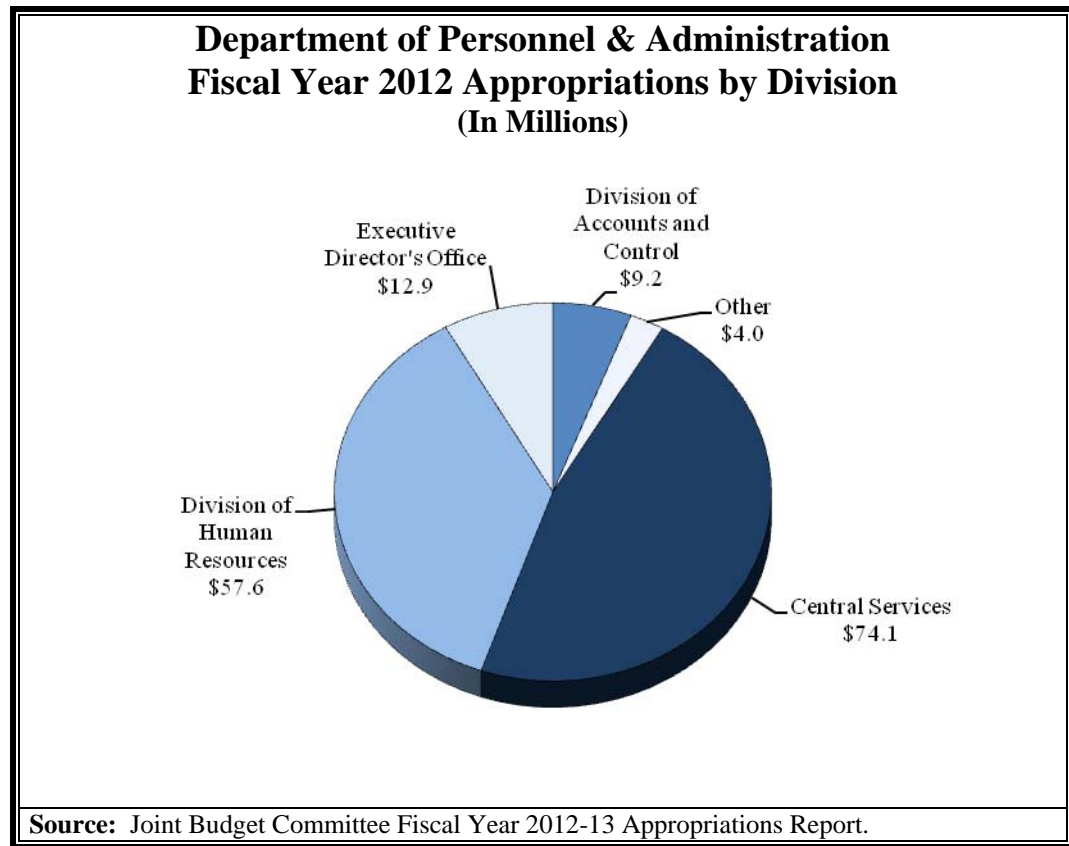
The Department Controller will submit a request to the Department of Treasury, on behalf of the Board, to approve the external bank accounts, which will be in compliance with Treasury rules. In the future, the Board will follow this process for all external bank accounts prior to opening the account.

Department of Personnel & Administration

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

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

The Department was appropriated total funds of approximately \$157.8 million and 394.3 full-time-equivalent staff for Fiscal Year 2012. Approximately 2.6 percent of the funding is from general funds, 7.5 percent is from cash funds, and 89.9 percent is from reappropriated funds. Reappropriated funds are provided by sources including, but not limited to, vehicle and building rentals; copying, printing, graphic design, and mail services; and user fees from state agencies for the administration of the State's selection, classification, and compensation programs. The chart on the following page shows the operating budget by major areas for Fiscal Year 2012.



Accounting for Budgeted Appropriations in Required Supplementary Information

The Office of the State Controller (OSC), within the Department, is responsible for preparing the State's Comprehensive Annual Financial Report (CAFR). The Governmental Accounting Standards Board (GASB) requires the State's CAFR to include Required Supplementary Information, which includes budget-to-actual schedules. The purpose of budget-to-actual schedules is to demonstrate whether resources were obtained and used in accordance with the government's legally adopted annual budget. The State's annual budget is reflected in the General Appropriations Act (also referred to as the Long Bill) that is adopted each year. The Long Bill also includes footnotes that provide additional explanation on the appropriated amounts. The General Assembly subsequently approves special bills and supplemental bills that revise the appropriated amounts in the Long Bill.

For higher education institutions, appropriations are approved by each higher education institution's governing board and the General Assembly approves legislation for final appropriations of each higher education institution. Specifically, during Fiscal Year 2010, the General Assembly passed Senate Bill 10-003 (SB 10-003) which gave higher education institutions' governing boards

the authorization to increase tuition up to 9 percent. Under Senate Bill 10-003, any increase above nine percent must be submitted to the Colorado Commission on Higher Education for review and approval, before receiving final approval by the General Assembly. Tuition is considered to be a cash fund appropriation in the Long Bill.

What was the purpose of the audit work?

The purpose of the audit work was to apply limited procedures to the budget-to-actual schedules prepared by the OSC and included in the State's Fiscal Year 2012 CAFR to ensure compliance with GASB standards and state regulations.

What audit work was performed and how were results measured?

To ensure the completeness of required information in the budget-to-actual schedules, we inquired of OSC management about the consistency of information presented in the Fiscal Year 2011 budget-to-actual schedules compared with the Fiscal Year 2012 schedules and financial statements. Finally, we analyzed any differences in the presentation of the budget-to-actual schedules for both years and assessed whether the differences were reasonable.

GASB (Codification of Governmental Accounting and Financial Reporting Standards, Part II, Section 2400, Budgetary Reporting, Paragraph 102) states that a government is required to present budget-to-actual schedules as Required Supplementary Information. Governments may present these schedules based on the fund, organization, or program structure that the government uses for its legally adopted budget. The budget-to-actual schedules should present both the original and final appropriated budgets for the reporting period, as well as the actual cash inflows, outflows, and balances of those budgeted funds. In addition, Senate Bill 10-003, states that, effective in Fiscal Year 2012, the General Assembly shall make annual appropriations of higher education institution general fund moneys, tuition, and other funds that are estimated to be received, which would be considered the higher education institutions' legally adopted budget.

Section 24-30-201 (1)(e), C.R.S. states that part of the duties of the State Controller include "to manage the finances and financial affairs of the state." In addition, Section 24-30-204 (1), C.R.S., states that the State Controller shall also "prepare financial statements in accordance with generally accepted accounting principles..." Last, Section 24-30-202(13)(d), C.R.S., requires higher education institutions to provide the State Controller with the information necessary to assemble the State's financial statements in accordance with applicable standards.

What problem did the audit work identify?

For higher education institutions, the Fiscal Year 2012 Long Bill and a supplemental bill included approximately \$1.7 billion in appropriated tuition and fees. However, OSC management reported to us that neither the Budget-to-Actual Cash Funded Schedule nor the Reconciling Schedule in the Fiscal Year 2012 CAFR included this amount. In addition, the OSC did not include Fiscal Year 2012 actual revenue and expenditures related to tuition and fees in these schedules.

Why did the problem occur?

OSC management indicated that higher education institutions did not provide them with the appropriated and actual revenue and expenditures related to tuition and fee information for Fiscal Year 2012. As a result, the OSC did not have the necessary information for incorporation into the budget-to-actual schedules in the Fiscal Year 2012 CAFR. OSC management indicated that the higher education institutions cited the Fiscal Year 2012 Long Bill footnote that states, “The cash funds appropriations from tuition and from academic and academic facility fees are for *informational purposes only* (emphasis added)” as their rationale for not providing the information. Specifically, the institutions’ management has indicated that, based on this wording, these tuition and fees amounts are not part of the State’s legally adopted budget.

However, tuition and fee amounts shown in the Fiscal Year 2012 Long Bill should be included in the State’s budget-to-actual schedules. First, the Long Bill in its entirety reflects the State’s legally adopted budget, approved by the General Assembly. Specifically, there are other appropriations that are marked in the Long Bill as information only, such as the federal funds, that are part of the State’s annually adopted legal budget that are also included within the State’s budget-to-actual schedules.

Second, the Fiscal Year 2012 Long Bill footnotes refer to other statutory requirements that establish the legal authority for including tuition and fees in the budget-to-actual schedules. Specifically, Section 23-5-130.5, C.R.S., establishes legal authority for the institutions’ governing boards to increase tuition up to 9 percent each year from Fiscal Years 2012 through 2016. Tuition increases beyond 9 percent require the review and approval of the Colorado Commission on Higher Education and final approval by the General Assembly.

Third, although the tuition and fee appropriations are marked as information only within the Long Bill, the higher education institutions should still be tracking these appropriations internally to ensure that all appropriations are not overspent. In addition, the State’s higher education institutions provided tuition and fee

information to the OSC in Fiscal Year 2011, which suggests that the institutions should have this information readily accessible and could have provided it to the OSC in Fiscal Year 2012.

Why does this problem matter?

Elected officials and other users of the State's CAFR may not have readily available access to budgetary information necessary for decision making if higher education tuition and fee information is not included in the budget-to-actual schedules.

Additionally, excluding tuition and fee information from the schedules creates inconsistencies between the Fiscal Years 2011 and 2012 budget-to-actual schedules. Specifically, the line for higher education on the Fiscal Year 2011 Budget-to-Actual Cash Funded Schedule shows the operating budget as \$3.2 billion with associated expenditures of \$3 billion. By contrast, the same line item on the Fiscal Year 2012 schedule shows the higher education operating budget as \$1.5 billion with associated expenditures of \$1.3 billion. The \$1.7 billion difference in the operating budget is a result of the OSC not including revenues and expenditures related to tuition and fees in the Fiscal Year 2012 schedule.

Finally, by not including the necessary budget and actual information within the budget-to-actual schedules, the State is not in compliance with generally accepted accounting principles.

(Classification of Finding: Significant Deficiency.)

Recommendation No. 15:

The Department of Personnel & Administration's Office of the State Controller (OSC) should work with the State's higher education institutions to ensure that all information necessary for the OSC to compile the budget-to-actual schedules within the State's Comprehensive Annual Financial Report in accordance with Governmental Accounting Standards Board standards and state regulations is obtained and incorporated into the schedules.

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

Partially agree. Implementation date: Implementation contingent upon cooperation of Institutions of Higher Education.

The OSC agrees that the Institution of Higher Education (IHE) informational-only appropriations should be reflected in the State's budgetary schedules, similar to other informational-only appropriations. However, the OSC does not have line authority over the IHEs, and while the OSC attempted to obtain the information on numerous occasions there is no means for the office to force reporting compliance. The OSC began discussions with the IHEs in late spring of 2011 when the Long Bill was enacted for Fiscal Year 2011-12. The OSC concluded that these appropriations should be included and directed the IHEs to record them by June 30, 2011, before the beginning of the fiscal year. The IHEs declined, and several subsequent discussions occurred attempting to resolve the matter over the next 18 months. A final request for the information was made by the OSC in November of 2012, for inclusion in the State's financial statements as of June 30, 2012. The ramifications of an explanatory paragraph in the audit opinion for the required supplementary information and following audit recommendation were communicated to the IHEs as part of the final request. The IHEs discussed the matter further, but continued to decline to provide the information. As a result, the OSC added disclosures in the notes to the budgetary schedules. The OSC will continue its attempt to obtain the data from the IHEs.

Auditor's Addendum:

We have considered the Department's response and factual changes and made modifications to the comment, as appropriate. However, we maintain that this recommendation is valid.

Colorado Personnel Payroll System

The Colorado Personnel Payroll System (CPPS) is the State of Colorado's integrated human resources and payroll management system. CPPS is a vendor package provided by PeopleStrategy, Inc. In addition to all Executive Branch departments, CPPS is used by Colorado State University System Office, Judicial agencies, and Legislative agencies to process employee payroll. CPPS is a real-time, online processing system that allows for immediate changes to employees' job status and payroll and benefits information. CPPS contains sensitive, personally identifiable information, such as State employees' social security numbers, birth dates, salaries, home addresses, and bank account information. During Fiscal Year 2012, CPPS processed approximately \$2.1 billion in payroll and benefit payments for 37,000 employees. The State has used CPPS since 1986, and the authority to manage the system is currently shared between the Department of Personnel & Administration (the Department) and the Governor's Office of Information Technology (OIT).

What was the purpose of the audit work?

Our audit work was designed to determine if the information technology (IT) control activities related to CPPS, individually or in combination with others, were properly designed. In addition, we performed our testwork to determine if they were in place and operating effectively during Fiscal Year 2012 to prevent, or detect and correct, material misstatements in financial transactions, account balances, or disclosures relevant to the Department's payroll and benefits processing and reporting activities.

What audit work was performed?

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

Our test procedures included interviewing relevant staff at the Department and OIT, reviewing policies and procedures, and analyzing system configuration files. In addition, we tested system-generated report and documentation samples pertaining to user access management, system security configurations, relevant aspects of computer operations such as backups and disaster recovery, and succession planning.

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

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

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

Access Management

- **Password Encryption:** The CPPS password file and the passwords contained within this file are not encrypted. Additionally, we found that 29 user IDs have access to view the passwords of other users in clear text. Twelve (41 percent) of these 29 user IDs also have the ability to make changes to this file. Eight (28 percent) of the 29 user IDs belong to software developers, who are technical experts and have the knowledge to access and manipulate the file. We also found that 40 user IDs have

inappropriate access to the backup version of the password file. Twelve (30 percent) of these 40 user IDs also have the ability to make changes to the content of the file, and 17 (43 percent) of the 40 user IDs belong to software developers. *Passwords must be protected from unauthorized disclosure or modification.[NIST 800-53 Rev-4 IA-5]. Systems containing passwords require that those password files be encrypted, even if the password files sit on state-owned and managed systems [P-CCSP-011].*

- **Transferred User Access:** Out of a total 451 CPPS user IDs, we noted four (1 percent) instances in which user IDs belonging to transferred employees were still active after the employee transferred (i.e., the IDs were active at the operating system level as well as the application level). The access for these IDs expires after 30 days unless the employee changes his/her password. However, we found the four IDs were active for 21 to 630 days, indicating that the account was still being used. (i.e., the time lapse between the employee's transfer date and the date we obtained the current user list). *Reviews of accounts should be conducted for compliance with account management requirements [NIST 800-53 AC-2]. All user access should be based on the "least privilege" methodology [P-CCSP-008].*
- **Log-On Banner:** The log-on banner to CPPS does not comply with the requirements listed in the cyber security policy. *All systems should have a log-on banner. A log-on banner is a displayed message reminding each system user of his or her responsibilities while accessing state systems [P-CCSP-007].*

Network Controls

- **Data Transmission:** We found 3 instances where data transmissions containing personally identifiable information are not encrypted. One of these transmissions occurs within the Department's system (internally), and two of the data transmissions occur outside of the Department's system (externally) to other state agencies. While the Department and OIT report that all other transmissions are encrypted, the three unencrypted transmissions do contain personally identifiable information such as names, social security numbers, and addresses. *Agencies must implement approved encryption solutions to protect confidential and protected information during transmission. Documented procedures should be in place to facilitate the implementation of a periodic security assessment of the system, and the network support infrastructure should be monitored for failure, configuration settings, access controls, performance measures, and security activities [P-CCSP-006, P-CCSP-011, NIST 800-53 Rev 4].*

- **Interfaces:** CPPS exchanges information with more than 30 applications and has about 100 active interfaces. Sensitive data are transferred through these interfaces from a multitude of sources to destinations that are based on different technologies. Interfaces are used to transfer time sensitive data that contains sensitive information such as social security numbers. Hence, it is critical that these interfaces are secure and functional. We noted two main issues with the interfaces. First, we were unable to obtain complete documentation of each interface, a complete listing of information that is transmitted between the interfaces, and the security associated with the transmissions. Second, we were unable to verify if specific people are designated to manage these interfaces and can be held accountable in the event that one of these interfaces encounters a problem. *Interfaces and dependencies must be well defined before any assessment of a system can occur. This includes information flows (interfaces) and dependent and inter-dependent business processes [NIST SP800-37 Rev-1]. System administration and engineering activities must be optimized to protect sensitive information and to meet an agency's functional and operational requirements. To optimize security and production, agencies must maintain diagrams and inventories of critical systems, applications, and proprietary system information, including interfaces [P-CCSP-007].*

Disaster Recovery and Backups

- **Disaster Recovery Plan:** The disaster recovery plan for CPPS is not complete and updated to include all the components listed in cyber security policies. In addition, the plan does not ensure that critical areas, such as web-based applications and interfaces, will be recovered in the event of a disaster. *IT Disaster Recovery Plans are to be developed and designed to reduce the impact of a major disruption of key business functions and processes. The Disaster Recovery Plans must address requirements for alternative processing and recovery capability of all major IT services and systems. Disaster Recovery Plan maintenance procedures must be defined to ensure that the plan is kept up to date with respect to dynamic changes [P-CCSP-004].*
- **Disaster Recovery Plan Testing:** The most recent test of CPPS' disaster recovery plan, performed in 2011, was unsuccessful. OIT noted two main issues during the disaster recovery testing. First, the backup tapes used to restore the system were missing certain files; hence, the system could not be restored. Second, the system cannot be restored in a separate facility, due to a lack of adequate mechanisms and infrastructure, if the original site is not available. This is important because, in certain disasters, such as natural calamities or terrorist attacks, the original site could become unavailable. *IT Disaster Recovery plans are to be tested on a regular basis*

to ensure that IT systems can be effectively recovered and shortcomings can be addressed [P-CCSP-004].

- **System Backups:** The documentation and procedures for system backups are not complete and do not include backups of all critical components of the CPPS environment. For example, the current backup procedures do not include a procedure to back up files required to keep CPPS interfaces functional. Further, we noted that the Department and OIT have not performed an assessment to identify all critical components of the CPPS environment that need backups. *Backup procedures and rotation schemes must be adequate to provide the necessary data for recovery while minimizing data loss [P-CCSP-004].*

Succession Planning

Technical Expertise: OIT does not have a succession plan in place to ensure that adequate technical expertise is available to maintain the CPPS system. Over the past three years, four employees who had significant technical knowledge about the CPPS system have retired. Two of these four employees had worked on CPPS since the system was implemented. The remaining IT team responsible for maintaining CPPS self-reports that it is struggling with maintaining the system and building adequate system knowledge. *Agencies must find and develop able and qualified persons so that staff can fill critical positions when openings occur [Section 24-50-201, C.R.S.]. Additionally, the Society for Human Resource Management reports that succession planning is essential for every organization and requires a focused process for recruiting, developing, and maintaining quality staff. It is particularly important to develop and maintain, through succession planning, staff that provide critical infrastructure or perform critical functions within the organization.*

Why did the problem occur?

The CPPS system is about 26 years old. When the system was initially designed, it did not incorporate some of the security features that are standard within a modern system. Consequently, the CPPS system does not meet all of the IT control requirements outlined in the Colorado Information Security Policies. Additionally, the system does not meet all current industry best practices that are necessary to prevent, or detect and correct, material misstatements in financial transactions, account balances, or disclosures relevant to the State's payroll and benefits processing and reporting activities. These problems have appeared gradually over several years because the Department and OIT have not implemented all of the necessary improvements to the CPPS system, and thus not kept pace with all industry best practices.

With regard to problems with unencrypted passwords, the business owner of the application at the Department was unaware that 1) the password file was unencrypted and 2) that unauthorized employees had access to the file. Software developers at OIT only recently discovered the issue with unencrypted passwords. While the software developers possess technical expertise to maintain the application, OIT reports that it will need to seek outside expertise to encrypt the password file.

Why does this problem matter?

In combination, these deficiencies increase the risk of system compromise and threaten the confidentiality, integrity, and availability of CPPS and the data it contains and processes. Information stored in CPPS is of a critical and sensitive nature, so it is essential that access to it be protected and limited.

(Classification of Finding: Significant Deficiency.)

Recommendation No. 16:

The Department of Personnel & Administration and the Governor's Office of Information Technology should improve the Colorado Personnel Payroll System's (CPPS) general computer controls by:

- a. Implementing encryption controls over passwords and the file where passwords are stored.
- b. Implementing periodic user access reviews, requiring supervisors to verify the accuracy and relevance of user access for the employees they supervise, and ensuring that users who do not need access are removed in a timely manner.
- c. Generating and implementing log-on banners for CPPS.
- d. Conducting a review of all data transmissions related to CPPS and ensuring that sensitive data are encrypted during internal and external transmissions.
- e. Conducting a review of all interfaces related to CPPS and ensuring that interfaces are identified, documented, and reviewed on a periodic basis, and ensuring that security controls are enforced and that personnel are identified and held accountable for managing these interfaces.

- f. Updating the CPPS disaster recovery plan so that it incorporates all critical components associated with CPPS and meets the requirements listed in Colorado Cyber Security Policies.
- g. Ensuring that the disaster recovery plan is tested, gaps identified are mitigated, and the required infrastructure components to restore the system are in place.
- h. Ensuring that backup documentation is complete and procedures are in place to back up all critical components of the CPPS environment, such as interfaces.
- i. Developing a succession plan for key informational technology positions responsible for maintaining CPPS.

Department of Personnel & Administration and Governor's Office of Information Technology Response:

The Department of Personnel & Administration (the Department) and the Office of Information Technology (OIT) agree with all subparts of the recommendations. Recommendation b directly applies to the Department and the Department will take the lead in implementing this recommendation. OIT will take the lead in implementing all other recommendations. Both the Department and OIT will work together to support each other in implementing these recommendations.

- a. Agree. Implementation date: June 2014.

OIT will work with the Department to implement encryption controls over the password files for CPPS. It should be noted that this requires vendor involvement as the current CPPS team does not have the skill set to make this change.

- b. Agree. Implementation date: June 2013.

The Department will review agencies' CPPS security access quarterly to ensure that agencies are complying with their security administrator certifications regarding access controls. In addition, the Department will remind agencies of the requirement to perform periodic user access reviews.

- c. Agree. Implementation date: June 2014.

OIT will work with the Department to develop a log-on banner for CPPS and will implement the log-on banner.

- d. Agree. Implementation date: December 2014, depending on available funding and resources.

OIT and the Department agree that encryption of data transmissions is very important. However, there are approximately 180 transmissions between CPPS and other systems. Encryption of these transmissions will require funding for software, agency coordination and cooperation and technical skills that do not currently exist on the team.

- e. Agree. Implementation date: December 2014.

OIT will work with the Department to review interfaces and will ensure they are documented and personnel are assigned to manage each interface.

- f. Agree. Implementation date: December 2014.

OIT will work with the Department to update the disaster recovery plan.

- g. Agree. Implementation date: December 2014.

OIT will work with the Department to test the disaster recovery plan and mitigate identified gaps including infrastructure components.

- h. Agree. Implementation date: December 2013.

OIT will work with the Department to review and update backup documentation and procedures.

- i. Agree. Implementation date: June 2013.

OIT realizes the critical nature of having adequate and knowledgeable staff available to support CPPS. OIT will work with the Department to develop a succession plan for key IT positions to support CPPS.

Department of Personnel & Administration

Prior Recommendation Significant Deficiency Not Remediated by the Department As of June 30, 2012

The following recommendation relating to a deficiency in internal control classified as a significant deficiency was communicated to the Department in the previous year and has not yet been remediated as of June 30, 2012, because the implementation dates were in a subsequent fiscal year. This recommendation can be found in the original report and Section IV. Prior Recommendations of this report.

Current Rec. No.	Prior Report and Rec. No.	Recommendation/ Classification	Implementation Date Provided by Department
2012 Single Audit Rec. No. 17	2011 Single Audit Rec. No. 14	Unpaid Leave Calculations <i>Significant Deficiency</i>	a. December 2012 b. December 2012 c. [1]

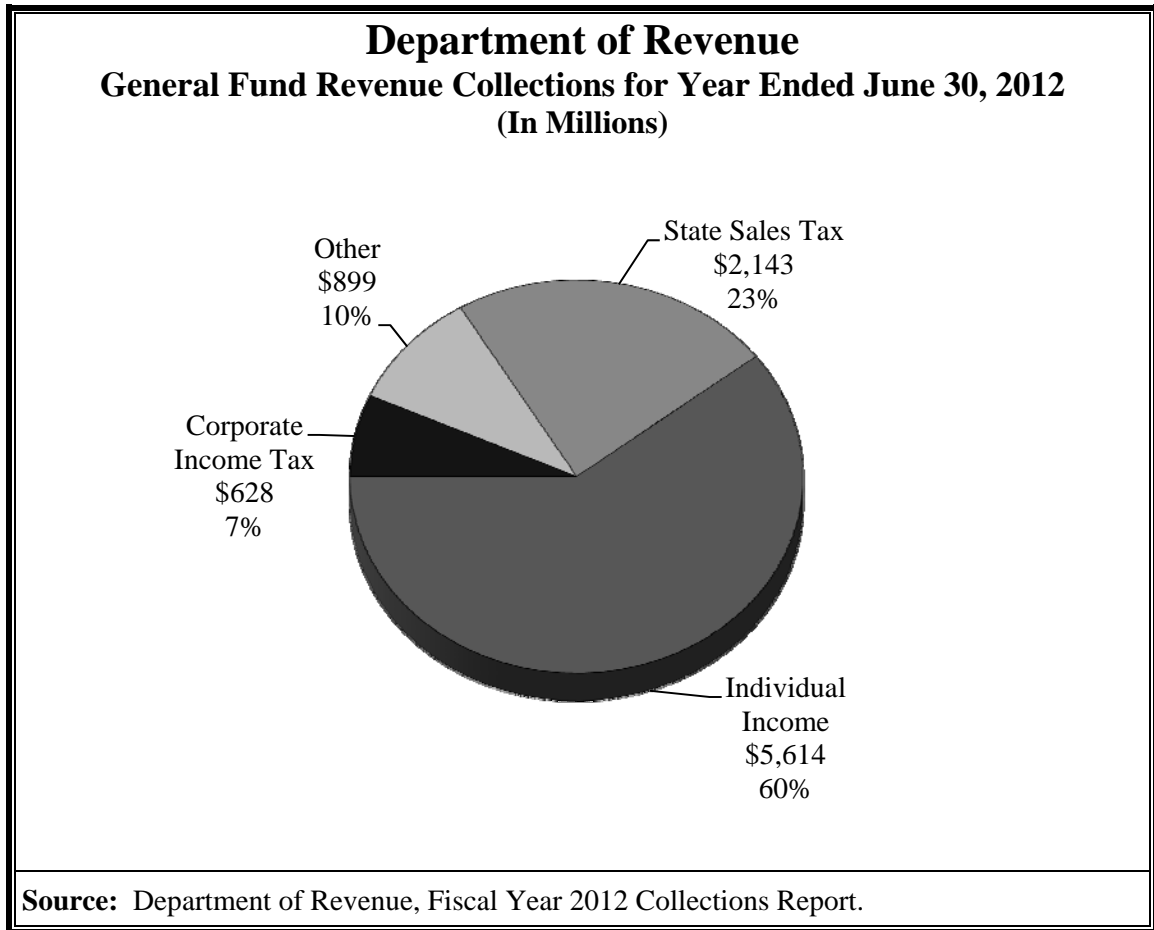
^[1] This part of the recommendation has been implemented, partially implemented, or is no longer applicable. See Section IV. Prior Recommendations of this Report.

Department of Revenue

The Department of Revenue (the Department) is responsible for managing the State's tax system. Tax collections totaled about \$11.6 billion in Fiscal Year 2012. Of this amount, about \$9.3 billion represents collections for the General Fund; the remainder represents collections made on behalf of other government entities, such as local governments and the Highway Users Tax Fund (HUTF). In addition, the Department is responsible for performing various other functions as follows:

- Administering the State Lottery, which grossed more than \$545 million in ticket sales in Fiscal Year 2012. Of this amount, about \$123 million was available for conservation as well as for wildlife, parks, open space, and outdoor recreation projects, including projects funded through Great Outdoors Colorado.
- Acting as a collection agent for city, county, Regional Transportation District (RTD), and special district taxes. The Department collected approximately \$1.2 billion in taxes and fees on behalf of entities such as these.
- Collecting taxes and fees for the HUTF, which is primarily for the benefit of highway maintenance projects in the State. In Fiscal Year 2012, amounts collected for the HUTF totaled approximately \$1.1 billion.
- Regulating the limited stakes gaming activities in Cripple Creek, Black Hawk, and Central City. Adjusted gross proceeds totaled about \$760 million during Fiscal Year 2012, on which the Division of Gaming collected about \$102 million in gaming taxes.
- Enforcing tax, cigarette and tobacco, medical marijuana, alcoholic beverage, motor vehicle, and emissions inspection laws.
- Operating the State's 20 ports of entry, (10 mobile ports and 10 fixed ports).

The graph on the next page shows the Department's collections by tax for Fiscal Year 2012.



In Fiscal Year 2012, the Department was appropriated total funds of \$295 million and 1,372 full-time-equivalent (FTE) staff. Approximately 24.6 percent of the funding is from general funds, 75.1 percent is from cash funds, and 0.3 percent is from federal funds.

Medical Marijuana Enforcement Division

The Medical Marijuana Enforcement Division (the Division), a part of the Department, was created under Article 43.3 of Title 12 of the Colorado Revised Statutes, effective July 1, 2010. The Division has the responsibility to promulgate rules necessary for the proper regulation and control of the cultivation, manufacture, distribution, and sale of medical marijuana. The Division’s other duties and responsibilities include:

- Granting or refusing state licenses for the cultivation, manufacture, distribution, and sale of medical marijuana, as provided by state law.

- Suspending, fining, restricting, or revoking such licenses upon violation of state law.
- Maintaining the confidentiality of reports or other information obtained from a licensee showing the sales volume or quantity of medical marijuana sold.
- Developing forms, licenses, identification cards, and applications necessary or convenient for the administration of medical marijuana-related licenses, as provided by state law.

The Division is a cash-funded agency whose operations are supported by business and individual application and license fees. Application fees are payments submitted initially by applicants with their license application. License fees include annual registration fees paid by licensed medical marijuana businesses as well as annual licensing fees for employees that operate the medical marijuana businesses. An applicant submits an application fee and then an initial license fee once the application has been approved. The Division does not receive General Fund appropriations for its operations. In Fiscal Year 2012, the General Assembly appropriated the Division \$5,689,600 to be paid out of the Division's cash fund. The Division uses a software program called My Licensing Office (MyLO) to track application and license payments made by individuals and businesses. The payments are deposited in the bank at the end of the day and are recorded based on those deposits into the Department's Revenue Accounting System (RAS) and uploaded to the Colorado Financial Reporting System (COFRS), the State's accounting system.

What was the purpose of the audit work?

The purpose of the audit work was to review the Division's internal controls over its processing of revenue, specifically related to revenue recognition and reconciliations of cash collections. We also reviewed the Division's internal controls related to asset management to ensure that the controls were functioning properly.

What audit work was performed and how were results measured?

We reviewed the Division's current processes for cash collections including the Division's reconciliations of collections between the MyLO and RAS accounting systems and the bank revenue recognition, and bank deposits. We also reviewed the Division's asset tracking spreadsheet, which includes both capitalized and non-capitalized assets. Specifically, we performed testing of 25 out of 420 assets to ensure that assets were properly recorded, tagged, and tracked on the Division's asset tracking spreadsheet. Additionally, we reviewed six of the Division's

individual Employee Inventory Checklists related to our sample of 25 above, to determine the accuracy of the listing of items checked out to the Division staff. The Division supervisors use the individual Employee Inventory Checklists to track specific items checked out to each individual employee. Examples of items checked out to staff include laptops, mobile phones, badges, handcuffs, safety vests, and other related items.

State Fiscal Rule 1-9 states that departments, agencies, and institutions of higher education have the responsibility for the design and implementation of programs and controls to prevent, deter, and detect fraud. Additionally, proper controls should segregate duties among different staff to reduce the risk of error or fraud. This should include separating the responsibilities for reviewing the transactions, recording them, authorizing transactions, and handling any related assets. Generally accepted accounting principles state that revenue should be recognized when revenue is realized or realizable and earned. Revenue is considered earned when the licenses are issued.

What problem did the audit work identify and why does it matter?

Based on the results of our testing, we identified the following issues at the Division:

- **Reconciliation of cash collections:** The Division staff did not properly document the reconciliation between the licensing software (MyLO) and the accounting system (RAS) or follow up on cash collection variances noted between these two systems for Fiscal Year 2012. Additionally, we noted that the Division has not reconciled collection information contained in MyLO to the bank statements since the Division's inception at the beginning of Fiscal Year 2011. As a result, the Division could not ensure that revenue of approximately \$3.8 million for Fiscal Year 2012 or approximately \$8.4 million for Fiscal Year 2011 was recorded accurately and completely in COFRS.
- **Revenue Recognition:** In April of Fiscal Year 2012, the Division sent out letters requesting that businesses and individuals provide payment for their initial license fees at the time of submitting their application rather than when the Division approved the license. Any license fees received by the Department during the remainder of Fiscal Year 2012 that were paid in advance for Fiscal Year 2013 should have been recorded by the Department as unearned revenue. However, we found that the Division recorded all of the approximately \$2.57 million it received in total license fees from April 2012 through June 2012 as Fiscal Year 2012 earned revenue. This practice of revenue recognition is not in compliance with

generally accepted accounting principles; further, as a result of this treatment, the Division may have overstated earned revenue for Fiscal Year 2012.

- **Segregation of duties:** The Division accepts license fees in the mail; however, it does not keep a mail log of these receipts. Additionally, there is no segregation of duties between the individuals opening the mail and the individuals who enter receipts into the MyLO system. By not having proper segregation of duties, the Division cannot adequately prevent theft or fraud.
- **Asset tracking system:** We noted multiple errors with the Division's asset tracking spreadsheet. Specifically, we noted the following problems:
 - Items on the asset tracking spreadsheet were not consistently assigned State ID tags. Without asset ID tags, there is a higher risk for misappropriation of assets.
 - In five out of 25 instances, based on our physical inventory observation, we found that the assets on the Division's tracking spreadsheet were incorrectly shown as checked out to Division staff or checked in at the Division. In all five instances, the information on the Division's tracking spreadsheet did not agree to the individuals' Employee Inventory Checklists. Additionally, we noted that the individual Employee Inventory Checklist forms were not dated and did not consistently include an asset identification number associated with the checked out items. By not ensuring that tracking spreadsheet and inventory checklists are complete, the Department cannot verify the location of its assets.
 - In one instance, the description of the asset was recorded incorrectly. By not including accurate asset descriptions on the tracking spreadsheet, the Division cannot easily locate and identify its assets.
 - In one instance, the incorrect name was recorded on the tracking spreadsheet for the employee who had checked out the asset. Without correct names on the tracking spreadsheet, the Division cannot properly track the location of its assets.

Why did the problem occur?

Since the Division's inception at the beginning of Fiscal Year 2011, the Division has not established any formal written policies or procedures for internal control

processes. As a result, Division staff do not have procedures to follow when completing daily accounting activities and processes that ensure proper segregation of duties and adherence to generally accepted accounting principles. In addition, Division staff reported that it would be difficult to differentiate between the amount of license fees that were earned in Fiscal Year 2012 and the amount of license fees paid in advance by applicants for Fiscal Year 2013, because MyLO currently lacks the reports to link license fees paid with licenses issued.

We are currently conducting a performance audit of the Division. The report from that audit is scheduled to be released in 2013.

(Classification of Finding: Significant Deficiency.)

Recommendation No. 18:

The Department of Revenue should ensure that the Medical Marijuana Enforcement Division (Division) establishes and adopts written internal control policies and procedures for its various business processes. These policies and procedures should ensure that:

- a. Reconciliations over cash and revenue collections are properly performed and documented and that all discrepancies are investigated timely.
- b. Revenue is recognized when earned.
- c. There is adequate segregation of duties among the various functions involved with receiving and recording cash.
- d. Assets are properly tagged and tracked.

Department of Revenue Response:

Agree. Implementation date: June 2013.

- a. The Division has established the procedures on cash and revenue collections in April 2012 and implemented these procedures. In April 2012, the Accounting and Financial Services (AFS) Section has started performing the monthly reconciliations for MMED. AFS reconciled Fiscal Year 2012. Discrepancies are documented and are investigated timely. The AFS Section is hiring a Controller for the Enforcement Business Group whom will continue to work with the Division staff to implement adequate controls and develop written policies and procedures.

Auditor's Addendum:

State Fiscal Rule 1-9 states that departments have the responsibility for the design and implementation of internal controls to properly segregate duties among different staff to reduce the risk of error or fraud. This should include proper segregation of duties in handling cash, separating the responsibilities for reviewing the transactions, recording them, authorizing transactions, and performing timely reconciliations. During our Fiscal Year 2012 audit, the Department staff informed us that there were no written policies and procedures for cash and revenue collections. The Division Director acknowledged this issue as of July 11, 2012. The Department should establish written internal control policies and procedures for its various business processes as required by the fiscal rules.

- b. The Division receives license fees prior to the issuance of a license. The Division is responsible for the pre-licensing activities and associated costs until the license is issued. For example, licensing staff activities, background checks, investigative staff pre-licensing inspections, follow-up inspections, and overhead are costs associated with the issuance of the license. The Division received a legal opinion that justified its collection of license revenue in April 2012 and presented that legal justification to applicants in the notice of collection. The Division recognizes that license applications can be withdrawn or denied prior to the license issuance process. Withdrawals and denials represent not more than 1 percent to 2 percent of the applicant population. The Division designated 1 percent of earned revenue (\$37,503.96) as a liability at the end of Fiscal Year 2012. The Division has submitted a project request to the Office of Information Technology for additional reporting from the My Licensing Office system on receipt of fees compared with issuance to ensure the revenues are recognized in the correct reporting period.
 - c. The Division will continue to work with the AFS Section to ensure adequate segregation of duties among the various functions involved with receiving and recording cash. These controls will be documented in written procedures.
 - d. The Division will establish policies and procedures for the issuance and return of non-fixed assets. The Division will continue to work with the Accounting and Financial Section to ensure fixed assets are properly accounted for and tracked.
-

Procurement Cards

The State's procurement card program was established to allow state employees to use a credit card to make small purchases (i.e., less than \$5,000). The goal of the program is to facilitate state employees' ability to acquire goods and services required for state business while providing timely payments to merchants and reducing the number of small-dollar payments issued by the State's vouchering system. During Fiscal Year 2012, staff at the Department spent approximately \$1.3 million using procurement cards. The Department's average monthly procurement card purchases during Fiscal Year 2012 totaled approximately \$108,000.

What was the purpose of the audit work?

The purpose of the audit work was to test the Department's internal controls and compliance with policies and procedures over expenditures made with procurement cards and to review the Department's progress in implementing our Fiscal Year 2010 audit recommendation. We specifically recommended that the Department staff follow its procurement card program guidelines and ensure that the guidelines adequately address required reviews of signatures. The Department partially agreed with our recommendation and stated that it would update its guidelines to address timely reviews and to reflect the Department's current controls and practices. The Department also indicated that staff would be required to review and follow the updated guidelines.

What audit work was performed and how were results measured?

We reviewed the Department's procurement card guidelines and used the guidelines to test 40 procurement card transactions. Specifically, we tested 20 Department-wide procurement card transactions and 20 procurement card transactions made by staff within the Division. We selected the sample of the Division's procurement card transactions primarily because the Division's activity accounted for almost 28 percent of the total Department-wide transactions for Fiscal Year 2012 and because the Division was recently created as of the beginning of Fiscal Year 2011. When testing the Division's transactions, we also determined whether each transaction complied with the Division's procurement card procedures.

The Department's procurement card guidelines require three separate reviews and reconciliations of monthly cardholder statements of account and supporting documentation. These reviews and reconciliations are to be conducted by (1) the cardholder, (2) an approving official, and (3) a staff member within the Department's Accounting and Financial Services Section (AFS). Each of these reviewers must sign the statement of account to indicate completion of his or her

review. Both the cardholder's and the approving official's reviews are to occur within 15 working days of the statement's close date. In addition, the division staff need to send the statements to AFS within 15 working days of the statement's close date for the AFS staff review. Additionally, the Division's procurement card procedures require that Division staff complete a Purchase Request Form and submit it to the Division's Budget Analyst prior to making a procurement card purchase.

What problem did the audit work identify?

Overall, we identified problems with 23 (58 percent) of the 40 procurement card transactions we reviewed. The specific problems we identified are described below.

Division Transactions. We found one or more violations with 19 (95 percent) of the 20 Division transactions we tested, as outlined below.

- In 14 instances, cardholders did not sign their statements within 15 working days of the statement close date.
- In 10 instances, the Division's budget analyst did not sign the cardholder statement as the approving official within 15 working days of the statement close date.
- In five instances, the transactions reviewed did not have the required Purchase Request Form attached.
- In two instances, the transactions were incorrectly coded by the division staff in COFRS, the State's accounting system. In one instance, the transaction was coded to the incorrect account; in the second instance, the transaction was coded to the incorrect division within the Department.

Department Transactions. We also found one or more errors with four (20 percent) of the 20 Department-wide procurement card transactions we reviewed, as outlined below:

- In three instances, the approving official did not sign the statement within 15 working days of the statement close date.
- In three instances, AFS staff did not receive the statement within 15 working days of the statement close date.
- In one instance, the cardholder did not sign the statement within 15 working days of the statement close date.

Why did the problem occur?

Department staff did not consistently follow the Department's existing procurement card guidelines. Additionally, Division staff did not consistently follow the Division's existing procurement card procedures, which require an approved Purchase Request Form before a purchase is made. The Department did not hold staff accountable for following procurement card procedures. Further, the Department's procurement card review process did not identify coding errors made within the transactions.

Why does this problem matter?

Proper approvals for purchases and reviews of cardholder statements are important because procurement card purchases are vulnerable to fraud and abuse. Without proper review and approval of those purchases, there is a higher risk that erroneous or fraudulent charges could go undetected and uncorrected. Proper reviews and approvals are also important to ensure that any identified erroneous charges can be disputed timely with the credit card company.

(Classification of Finding: Significant Deficiency.)

Recommendation No. 19:

The Department of Revenue (Department) should improve its internal controls over expenditures made using procurement cards by:

- a. Ensuring that staff members consistently follow the Department-wide procurement card guidelines as well as ensuring that the Medical Marijuana Enforcement Division's staff follow its procurement card procedures, including documenting approved Purchase Request Forms.
- b. Ensuring that staff members conduct reviews and sign off within the required timeframes and send the statements to the Accounting and Financial Services Section timely.

Department of Revenue Response:

Agree. Implementation date: December 2012.

- a. The Department of Revenue will continue to monitor the procurement card program to ensure staff members are following procedures. The Department of Revenue's, Medical Marijuana Enforcement Division,

will provide additional procurement card training to ensure staff members are aware of departmental policies and procedures.

- b. The Accounting and Financial Services (AFS) Section continues to monitor the cardholder statements. AFS staff sends reminders to those cardholders and liaisons of the outstanding statements. The AFS Director will review the delinquent cardholder statements on a monthly basis. Continuous late statements may result in cancellation of procurement card.

The Office of Budget and Financial Services staff is currently reviewing the use of object codes within the Department of Revenue to ensure the consistent and accurate use of codes throughout the Department. The AFS Section will be using the standardized chart of accounts to ensure consistent coding throughout all divisions of the Department upon review of all payment vouchers and journal vouchers.

Department of Revenue

Prior Recommendation Significant Deficiency Not Remediated by the Department As of June 30, 2012

The following recommendation relating to a deficiency in internal control classified as a significant deficiency was communicated to the Office of the Governor in the previous year and has not yet been remediated as of June 30, 2012, because the implementation dates are in a subsequent fiscal year. This recommendation can be found in the original report and Section IV. Prior Recommendations of this report.

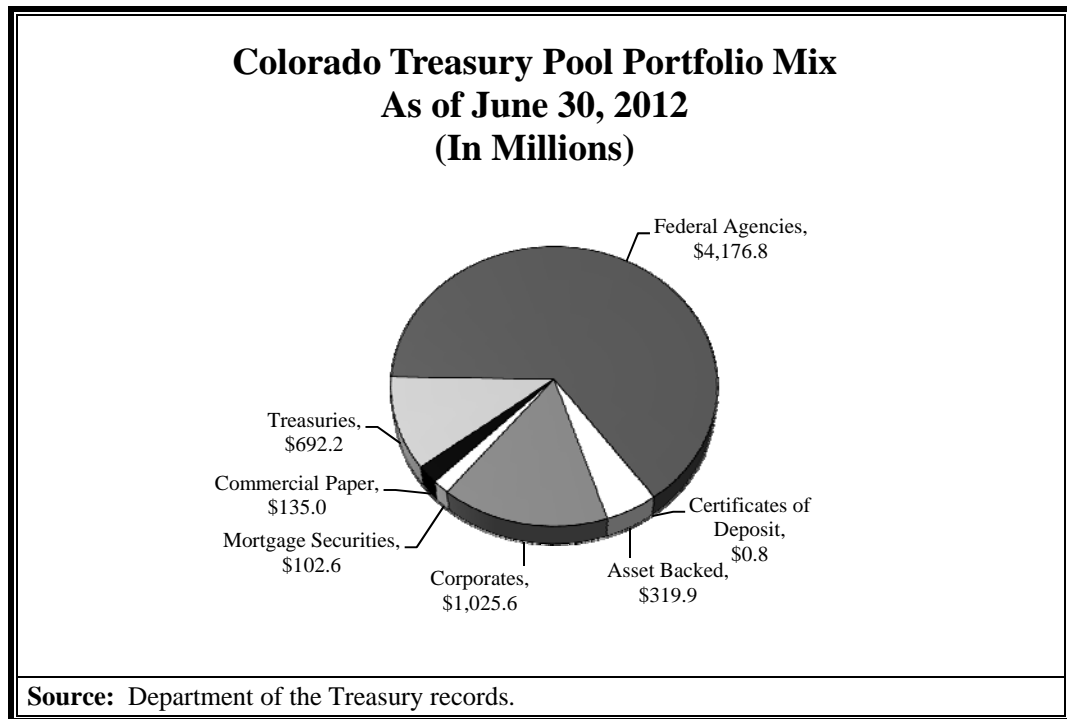
Current Rec. No.	Prior Report and Rec. No.	Recommendation/ Classification	Implementation Date Provided by Department
2012 Single Audit Rec. No. 20	2011 Single Audit Rec. No. 18	Controls Over Severance Tax Returns <i>Significant Deficiency</i>	December 2012

Department of the Treasury

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

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

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



In Fiscal Year 2012, the Treasury was appropriated approximately \$366 million and 31.5 full-time-equivalent staff. The majority of the Treasury's funding

(approximately 99 percent) was for special purpose programs, and the remaining 1 percent was for Treasury operations. The Treasury received approximately 2.2 percent of its funding from general funds and 97.8 percent from cash funds.

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

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

Section 24-75-914, C.R.S., requires the Office of the State Auditor to review information relating to TRANS and report this information to the General Assembly. The following table and discussion provide information about the Treasurer's July 19, 2011, issuance of \$500 million in General Fund Tax and Revenue Anticipation Notes Series 2011 (hereafter referred to as the General Fund Notes) and the July 14, 2011, issuance of \$100 million (2011A) and January 13, 2012, issuance of \$230 million (2012A) in Education Loan Program (ELP) Tax and Revenue Anticipation Notes (hereafter referred to as the ELP Notes).

State of Colorado Details of General Fund and Education Loan Program Note Issuances For the Fiscal Year Ended June 30, 2012			
	General Fund Notes Series 2011	Education Loan Program Notes Series 2011A	Education Loan Program Notes Series 2012A
Date of Issuance	July 19, 2011	July 14, 2011	January 13, 2012
Issue Amount	\$500,000,000	\$100,000,000	\$230,000,000
Denominations	\$5,000	\$5,000	\$5,000
Face Interest Rate	2%	2%	2%
Premium on Sale	\$8,620,000	\$1,692,000	\$2,003,300
Net Interest Cost to the State	0.18%	0.24%	0.11%
Source: Office of the State Treasurer records.			

Terms and Price

The maturity dates of the General Fund Notes and the ELP Notes comply with statutory requirements. Specifically, the General Fund Notes had a maturity date of June 27, 2012, and both of the ELP Notes had a maturity date of June 29, 2012. Neither was subject to redemption prior to maturity. The General Fund Notes are required to mature at least 3 days prior to the end of the fiscal year. The ELP Notes 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, on or before the final day of the fiscal year in which the ELP Notes are issued, there shall be deposited, in one or more special segregated and restricted accounts and pledged irrevocably to the payment of the ELP Notes, an amount sufficient to pay the principal; premium, if any; and interest related to the ELP Notes on their stated maturity date.

Notes in each series are issued at different face 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.

Security and Source of Payment

In accordance with the Funds Management Act, principal and interest on the General Fund Notes are payable solely from any cash income or other cash receipts recorded in the General Fund for Fiscal Year 2012. General Fund cash receipts include those that are subject to appropriation in Fiscal Year 2012 and any pledged revenue, including the following:

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

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

On June 15, 2012, and at maturity on June 27, 2012, the account balance was sufficient to pay the principal and interest without borrowing from other state

funds. If the balance in the Note Payment Account on June 15, 2012, had been less than the principal and interest of the General Fund Notes due at maturity, the Treasurer would have been required to deposit into the account all general fund revenue available at that time and borrow from other state funds until the balance met the required level.

According to Section 29-15-112, C.R.S., interest on the ELP Notes is payable from the General Fund. Principal on the ELP Notes is payable solely from the receipt of property taxes received by the participating school districts on and after March 1, 2012, which are required to be deposited to the general fund of each school district. Statutes require the school districts to transfer funds for the entire principal on the ELP Notes into the State Treasury by June 30, 2012. The State Treasurer used these funds to repay the principal on the ELP Notes. The school districts completed these transfers by June 27, 2012, and the State Treasurer used these funds to repay the principal on the ELP Notes.

If, on June 26, 2012, the balance in the Education Loan Program Notes Repayment Account is less than the principal of the ELP Notes at maturity, the Treasurer must deposit from any funds on hand that are eligible for investment an amount sufficient to fully fund the ELP account.

The amount due at maturity for the General Fund Notes was approximately \$509.4 million, consisting of principal of \$500 million and interest of approximately \$9.4 million. The amount due at maturity for the 2011A ELP Notes was approximately \$101.9 million, consisting of principal of \$100 million and interest of approximately \$1.9 million. The amount due at maturity for the 2012A ELP Notes was approximately \$232.1 million, consisting of principal of \$230 million and interest of approximately \$2.1 million. To ensure the payment of the General Fund and ELP Notes, the Treasurer agreed to deposit pledged revenue into both the General Fund Notes and ELP Notes Repayment Accounts so that the balance on June 15, 2012, and June 26, 2012, respectively, 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.

Legal Opinion

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

- The State has the power to issue the notes and carry out the provisions of the note agreements.
- The General Fund and ELP Notes are legal, binding, secured obligations of the State.

- Interest on the notes is exempt from taxation by the United States government and by the State of Colorado.

Investments

The Colorado Funds Management Act, the Tax Anticipation Note Act, and the General Fund and ELP Note agreements allow the Treasurer to invest funds in the General Fund and ELP Notes Repayment Accounts in eligible investments until they are needed for note repayment. Interest amounts earned on the investments are credited back to the General Fund, since the General Fund pays interest at closing. The State Treasurer is authorized to invest the funds in a variety of long-term and short-term securities according to Section 24-36-113, C.R.S. Further, Section 24-75-910, C.R.S., of the Funds Management Act and Section 29-15-112(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.
- Deposit the proceeds in any eligible public depository.

Purpose of the Issuance and Use of Proceeds

The General Fund Notes were issued to fund the State's anticipated General Fund cash flow shortfalls during Fiscal Year 2012. The Treasurer deposited the proceeds of the sale of the General Fund Notes in the State's General Fund. Note proceeds were used to alleviate temporary cash flow shortfalls and to finance the State's daily operations in anticipation of taxes and other revenue to be received later in Fiscal Year 2012.

The ELP Notes were issued to fund a portion of the anticipated cash flow shortfalls of the school districts during Fiscal Year 2012. The net proceeds of the sale of the notes were used to make interest-free loans to the school districts in anticipation of the receipt of property tax revenue by the individual districts on and after March 1, 2012, and up to and including June 26, 2012.

Additional Information

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

The issuance of both types of notes is subject to the Internal Revenue Service's (IRS) arbitrage requirements. In general, arbitrage is defined as the difference

between the interest earned by investing the note proceeds and the interest paid on the borrowing. In addition, if the State meets the IRS safe harbor rules, the State is allowed to earn and keep this arbitrage amount. The IRS safe harbor rules require the State to meet certain spending thresholds related to the note proceeds. In Fiscal Year 2012, the State met the IRS safe harbor rules for all issuances except ELP Notes Series 2012A. For these notes, the State did not meet one of the IRS safe harbor required thresholds because the school districts' planned expenditures were higher than actual expenditures. In addition, the interest earned by investing note proceeds was less than interest paid on the borrowing, and thus no arbitrage was earned or kept so there was no impact to the State. The Treasury is responsible for monitoring compliance with the arbitrage requirements to ensure the State will not be liable for an arbitrage rebate.

State Expenses

The State incurred expenses as a result of the issuance and redemption of the General Fund and ELP Notes. These expenses totaled approximately \$0.5 million. The expenses include:

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

Subsequent Events

On July 17, 2012, the State issued \$500 million in General Fund Tax and Revenue Anticipation Notes with a maturity date of June 27, 2013. The notes carry a coupon rate of 2.37 percent and were issued with a premium of \$10.3 million. The total due at maturity includes \$500 million in principal and \$11.2 million in interest.

On July 11, 2012, the State issued \$125 million in Education Loan Program Tax and Revenue Anticipation Notes with a maturity date of June 27, 2013. The notes carry a coupon rate of 2.0 percent and were issued with a premium of \$2.2 million. The total due at maturity includes \$125 million in principal and \$2.4 million in interest.

No recommendation is made in this area.

Public School Fund

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

Section 2-3-103 C.R.S., requires the Office of the State Auditor 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 2012 audit, we obtained confirmations from JPMorgan Chase Bank on the fair value of all investments held in the Fund. We compared the total fair value of the Fund's investments to the cost of the investments as recorded in COFRS and noted that the fair value of the investments exceeded the cost by approximately \$37.0 million as of June 30, 2012. We did not identify any loss of principal to the Fund during Fiscal Year 2012. We also tested a sample of transactions recorded to the Fund during the fiscal year. We agreed the transactions to third-party source documentation and determined that the balance of the investments in COFRS was accurate at fiscal year-end. We noted no exceptions through our testwork.

No recommendation is made in this area.

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Office of the Governor

During Fiscal Year 2012 the Office of the Governor (the Office) spent approximately \$77 million in federal funds, including approximately \$65 million in the American Recovery and Reinvestment Act (Recovery Act) funds. As part of our Fiscal Year 2012 audit, we tested the Office's compliance with federal grant requirements for the following programs:

- State Energy Program
- Weatherization Assistance Program
- State Fiscal Stabilization Fund

Our Fiscal Year 2012 audit identified three significant deficiencies in internal control for two of the major programs tested, the State Energy Program and the Weatherization Assistance Program. The internal control and compliance matters identified and the audit recommendations for these programs are described in the following section of this chapter.

State Energy Program

The State Energy Program (Energy) is a program to increase the use of energy efficiency and renewable energy across all sectors of the economy. States are allowed to use Energy funds to design and implement statewide energy plans and programs that best meet their individual energy needs. During Fiscal Year 2012, the Office spent approximately \$12.4 million in federal funds for this program.

Weatherization Assistance Program

The Weatherization Assistance Program (Weatherization) is a program designed to increase the energy efficiency of dwellings owned or occupied by low-income persons, reduce low-income persons' total expenditures on energy, and improve low-income persons' health and safety. During Fiscal Year 2012, the Office spent approximately \$26 million in federal funds for this program.

The following comments were prepared by the public accounting firm of KPMG, LLP, which performed Fiscal Year 2012 audit work at the Office.

State Energy Program Costs

What was the purpose of the audit work?

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

What audit work was performed and how were results measured?

We tested a sample of 40 nonpayroll expenditures charged to the Energy grant and 4 payroll expenditures charged to the Energy grant for four employees to assess whether the GEO maintained required support for nonpayroll costs and properly charged payroll costs to the grant. In addition, we inquired about the policies and procedures for charging costs to Energy in order to determine if they are consistently charged across the GEO.

In accordance with Office of Management and Budget *Circular A-133*, §____.300 (b) Auditee Responsibilities, "the auditee shall maintain internal control over Federal programs that provides reasonable assurance that the auditee is managing Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs."

What problem did the audit work identify?

Of the 40 nonpayroll transactions tested, one transaction charged to the grant was not properly approved. The cost was allowable per the grant and did not result in questioned costs. Further, GEO inappropriately charged employee personnel costs to the Energy grants. In addition, for one of the four employees tested, the amount charged to the grant was not properly calculated by the program. As a result of the improper payroll calculation, a total of \$428¹ was improperly charged to the program.

Why did the problem occur?

GEO does not have a policy in place that requires all transactions, including journal entries, to be reviewed and approved prior to being charged to the grant. In addition, GEO staff do not in all instances properly allocate payroll costs to grants in circumstances in which employees work on multiple programs in a given period, and these allocations are not properly reviewed prior to being charged to the grant.

Why does this problem matter?

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

¹ Known questioned costs total \$428 for CFDA No. 81.041.

(CFDA No. 81.041; State Energy Program; Activities Allowed or Unallowed, Allowable Costs/Cost Principles. Classification of Finding: Significant Deficiency.)

Recommendation No. 21:

The Office of the Governor (Office) should implement policies and procedures to ensure that all Governor's Energy Office (GEO) nonpayroll costs are properly approved prior to being charged to the grant. In addition, the Office should develop and implement policies and procedures to ensure that GEO personnel costs charged to federal grants are properly applied and reviewed.

Office of the Governor Response:

Agree. Implementation date: March 2013.

The Colorado Energy Office (CEO, formerly GEO) agrees with this recommendation, and has already begun implementing corrective actions. The CEO has instituted quarterly payroll certifications for all employees to proactively confirm that personnel expenses are being correctly applied to grants. When journal entries are required to correct prior allocations, the CEO will ensure that those transactions are approved by staff with a firm understanding of grant rules.

Other expenses that are charged to grants will continue to be reviewed and approved by the responsible grant manager and supervisor through the CEO's invoice approval process.

State Energy Program Subrecipient Monitoring

Under the Energy program, the GEO is allowed to provide Energy subawards to local governments for energy efficiency projects. During Fiscal Year 2012, GEO

awarded \$4.4 million in Energy subawards to counties and other local governments throughout the State.

What was the purpose of the audit work?

The purpose of the audit work was to determine whether the GEO complied with the federal Energy grant's subrecipient monitoring requirements.

What audit work was performed and how were results measured?

To assess controls over, and compliance with, federal subrecipient monitoring requirements for the Energy grant, we discussed the GEO's subrecipient monitoring procedures for the program with GEO staff, reviewed documentation for a sample of eight of GEO's subrecipients, and assessed the adequacy of GEO's internal controls over subrecipient monitoring based on our review of site visit documentation.

The OMB *Circular A-133* requires that pass-through entities monitor subrecipients' use of federal awards through required reporting, site visits, regular contact, or other means to provide reasonable assurance that the subrecipient administers federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements and that performance goals are achieved. In addition, for all subrecipients that expend more than \$500,000 in federal awards, entities are required to obtain *Circular A-133* audit reports and follow up on any identified audit findings.

What problem did the audit work identify?

GEO did not adequately monitor its subrecipients for the federal Energy grant, as required. To monitor its subrecipients, we noted that GEO conducts subrecipient site visits to perform walkthroughs of processes to ensure compliance with the contract. However, we noted that GEO did not obtain *Circular A-133* audit reports for any of the eight subrecipients tested.

Why did the problem occur?

GEO did not have adequate policies and procedures in place to ensure it requests and receives *Circular A-133* audit reports for each of its subrecipients.

Why does this problem matter?

Obtaining *Circular A-133* audit reports, reviewing those reports for findings, and following up on those findings, if applicable, is necessary to comply with subrecipient monitoring requirements and to ensure subrecipients are capable of

properly carrying out the requirements of the program. GEO's failure to perform adequate subrecipient monitoring procedures could result in GEO's subrecipient using Energy funds for unallowable activities under the grant. This may expose the State to increased business risk and potential federal disallowances.

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

Recommendation No. 22:

The Office of the Governor should ensure that Governor's Energy Office (GEO) staff adhere to subrecipient monitoring requirements for the federal State Energy Program grant. This should specifically include implementing a process to ensure GEO receives all Office of Management and Budget *Circular A-133* audit reports from applicable subrecipients and following up on findings identified in those reports, as necessary.

Office of the Governor Response:

Agree. Implementation date: July 2013.

The Colorado Energy Office (CEO, formally GEO) agrees with this recommendation and is in the process of developing office-wide training on all aspects of grant and program management. The requirements of *Circular A-133* audit reports will be included in this training.

Weatherization Assistance Program Reporting

The Recovery Act requires grantees to submit quarterly Section 1512 reports including specific award information. This information must include total funds awarded, expenditures from inception of the Act to date, amounts awarded to subrecipients, vendor payments, and job creation. The reporting is aimed at providing transparency regarding the use of Recovery Act funds. Because the Section 1512 reports are submitted to the federal government by the Office of the State Controller, each department within the state receiving Recovery Act funds is required to prepare and review the information included in reports related to its awards and submit the information to the Office of the State Controller (OSC) for inclusion in the statewide submission.

Additionally, GEO is required to submit, on a quarterly basis, the “Federal Financial Reporting” report (SF-425) directly to the federal Department of Energy.

What was the purpose of the audit work?

The purpose of the audit work was to determine if the GEO has adequate internal controls in place over federal reporting for the federal Weatherization Assistance Program and to determine if GEO was in compliance with the program’s federal reporting requirements during Fiscal Year 2012.

What audit work was performed and how were results measured?

We discussed GEO’s procedures related to federal reporting for the Weatherization program with GEO staff, assessed the adequacy of the internal controls GEO has in place over federal reporting, and determined GEO’s compliance with the requirements during Fiscal Year 2012. We reviewed two of four quarterly Recovery Act Section 1512 Reports as well as two of four quarterly SF-425 reports that were prepared and submitted to the federal government by GEO for the Weatherization program during Fiscal Year 2012.

Section 1512 requires reporting on the use of Recovery Act funding by recipients no later than the 10th day after the end of each calendar quarter. The Section 1512 reports are required to include the total amount of funds received, the amount of those funds spent on projects and activities, a list of those projects and activities funded by name, and details on sub-awards and other payments. The SF-425 reports contain summary financial information about the grant award, including total program outlays, cash receipts, and total remaining budget amounts. These reports are required to be submitted within 45 days of the end of each calendar quarter.

What problem did the audit work identify?

We found that GEO reported Section 1512 and SF-425 reporting information correctly and in a timely manner during Fiscal Year 2012; however, none of the reports were reviewed by someone other than the preparer prior to being submitted. Of the two SF-425 reports selected for testing, the same person was identified as both the preparer and the reviewer. Per discussion with management, each of the remaining SF-425 reports submitted to the federal government by GEO for the Weatherization Program during Fiscal Year 2012 was prepared and reviewed by the same person as well. Additionally, GEO staff indicated that the Section 1512 report information submitted by GEO to the Office of the State Controller and, ultimately, to the federal government during Fiscal Year 2012 was prepared and reviewed by the same individual.

Why did the problem occur?

GEO does not have adequate internal controls, including supervisory review processes, in place over Section 1512 or SF-425 reporting for the Weatherization program to ensure that accurate information is provided to the Department of Energy.

Why does this problem matter?

A lack of adequately designed internal controls over required grant reporting for the Weatherization Program increases the risk that GEO will submit inaccurate reports to the federal Department of Energy and that, as a result, GEO will be out of compliance with federal grant requirements for this program. Noncompliance with federal reporting requirements could result in federal sanctions.

(CFDA No. 81.042, Weatherization Assistance Program, Reporting. Classification of Finding: Significant Deficiency.)

Recommendation No. 23:

The Governor's Energy Office should develop and implement internal controls over American Reinvestment and Recovery Act Section 1512 and the "Federal Financial Reporting" (SF-425) reporting for the Weatherization Assistance Program that include instituting a supervisory review process over the reports and maintaining evidence of that review.

Office of the Governor Response:

Agree. Implementation date: July 2013.

The Colorado Energy Office (CEO, formally GEO) agrees with this recommendation, and is in the process of developing a formal supervisory review process that will include documentation of all such reviews for all Section 1512 or SF-425 reporting for the Weatherization Program to ensure that accurate information is provided to the federal Department of Energy.

During Fiscal Year 2012, the Office of the State Auditor conducted audit work that resulted in findings and recommendations addressed jointly to the Governor's Office of Information Technology and the Departments of Human Services, Health Care Policy and Financing, Labor and Employment, and Public Health and

Environment related to four information systems. The following table below shows where these findings and recommendations and the responses of these agencies can be found:

Governor's Office of Information Technology (OIT)			
Location of Jointly Addressed Findings and Recommendations			
Fiscal Year 2012			
Recommendation Number	Page Number	Department Chapter	Information System
49*	III-104	Human Services	Colorado Benefits Management System
52	III-113	Labor and Employment	Colorado Unemployment Benefits and Colorado Automated Tax System.
54	III-122	Public Health and Environment	Women, Infants, and Children Management Information System

Source: Fiscal Year 2012 Statewide Single Audit Report.

* This recommendation is addressed to OIT and the Departments of Human Services and Health Care Policy and Financing.

Department of Health Care Policy and Financing

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

In Fiscal Year 2012, the Department was appropriated approximately \$5.2 billion, of which nearly \$2.6 billion were federal funds, almost \$1.7 billion were general funds, and more than \$888 million were reappropriated and cash funds. The Department was also appropriated 312.5 full-time-equivalent (FTE) staff positions.

As part of our Fiscal Year 2012 audit, we tested the Department's compliance with federal grant requirements for the following programs:

- Medicaid
- Children's Basic Health Plan
- State's Children's Health Insurance Fund – Performance Bonus Grant

In Fiscal Year 2012, the Department expended approximately \$4.8 billion on Medicaid services (CFDA No. 93.778), of which \$2.4 billion was federal funds and \$2.4 billion was state and other funding. Total federal expenditures included approximately \$17.9 million in American Recovery and Reinvestment Act funds for the Medicaid program. For the CBHP program (CFDA No. 93.767), the Department paid about \$214.2 million to providers on behalf of eligible clients, of which \$148.9 million was federal funds and \$65.3 million was state and other funding. Between Fiscal Years 2011 and 2012, the average monthly caseload for Medicaid increased by 10.56 percent and CBHP increased by 10.61 percent.

The Department is responsible for ensuring that all expenditures under the Medicaid and CBHP programs are appropriate and that the State complies with federal and state program requirements. In Colorado, the responsibility for determining recipient eligibility for medical program benefits (i.e., eligibility for Medicaid and CBHP program benefits) is shared between local county and

designated Medical Assistance (MA) eligibility sites and the State. For the Medicaid and CBHP programs, individuals and families apply for benefits at their local county departments of human/social services or at designated MA sites. The eligibility sites are responsible for administering the benefits application process, entering the required data for eligibility determination into the Colorado Benefits Management System (CBMS), and approving the eligibility determinations. The Department is responsible for supervising and monitoring the eligibility sites' administration of the Medicaid and CBHP programs. The Department is also responsible for ensuring that only eligible providers receive reimbursement for their costs of providing allowable services on behalf of eligible individuals.

The results of our Fiscal Year 2012 audit identified errors resulting in recommendations for two of the three programs tested. We identified and reported a total of 12 significant deficiencies and one deficiency in internal controls related to federal awards. The errors identified and audit recommendations for these programs are described in this chapter.

Medicaid and Children's Basic Health Plan Sample Testing Results

As part of the financial and compliance audit of the State, the Medicaid program is tested annually, and the CBHP program has been tested annually since Fiscal Year 2006. Based on our Fiscal Year 2012 audit testwork, we found that the Department improved its controls over eligibility determination for both Medicaid and CBHP since our Fiscal Year 2011 audit. We provide more information about these improvements below. Although we still identified and reported on deficiencies related to both programs, the Department's progress is noteworthy.

The Department also began preparing for anticipated changes to Medicaid requirements under the federal Affordable Care Act (ACA), which was signed into law in March 2010. The Department has completed or is currently working on 12 initiatives that it is responsible for implementing under ACA. Examples of the initiatives the Department has been working on during Fiscal Year 2012 are:

- Protecting recipients of home and community-based services against spousal impoverishment through Section 25.5-6.101, C.R.S.
- Covering comprehensive tobacco cessation services for pregnant women in Medicaid, which includes a counseling benefit effective January 2012.
- Extending Medicaid coverage to former foster care children up to the age of 26.

- Ensuring CBHP meets the requirements for enhanced federal matching funds under the ACA, by not adopting eligibility standards, methodologies, or procedures that are more restrictive than those in place at the time the ACA was enacted.
- Negotiating with the single freestanding birthing center in Colorado to accept Medicaid.

Overall, the Department's progress during Fiscal Year 2012 resulted in an improved assessment of the internal control weaknesses associated with Medicaid and CBHP. In our Fiscal Year 2011 audit, we classified both the Medicaid and CBHP programs as having material weaknesses over internal controls because of the high number of exceptions identified during the audit. As a result of the improvements noted during Fiscal Year 2012, we classified the current year audit recommendations, discussed below, as significant deficiencies for both programs. Some prior year recommendations that are reported again as Fiscal Year 2012 recommendations are classified as material weaknesses. However, it is important to note that this level of severity applied to internal control weaknesses that were originally identified in prior years, not new problems identified during the Fiscal Year 2012 audit.

In addition to describing deficiencies identified during the Fiscal Year 2012 audit, this report details the follow-up testwork we conducted to determine the implementation status of the Department's prior year recommendations. The number of outstanding prior year recommendations decreased from 92 recommendations in Fiscal Year 2011 to 30 recommendations in Fiscal Year 2012.

During our Fiscal Year 2012 eligibility sample testing, we identified known questioned costs for the Medicaid program totaling \$155,053 and for the CBHP program totaling \$4,558.

Medicaid Controls Over Eligibility Determinations

Colorado counties and the Department share responsibility for ensuring that only eligible recipients receive public assistance benefits under Medicaid. Individuals and families apply for Medicaid eligibility at their local county department of human/social services and at Medical Assistance (MA) sites. At the counties and MA sites, caseworkers collect required documentation and enter applicant data into the CBMS; the caseworkers then use these data to determine applicants' eligibility for program benefits. The eligibility data in CBMS feed into the Medicaid Management Information System (MMIS), which pays providers for the services that beneficiaries receive. The Governor's Office of Information

Technology (OIT) and a third-party administrator maintain and program CBMS to the Department's specifications.

What was the purpose of the audit work?

The purpose of the audit work was to test the Department's internal controls over all aspects of the eligibility determination process for Medicaid to ensure compliance with federal and state requirements.

Additionally, we reviewed the Department's progress in implementing our Fiscal Year 2011 audit recommendations. Specifically, as a result of our Fiscal Year 2011 audit, we recommended that the Department improve its compliance with state and federal requirements for Medicaid as well as its internal controls over various aspects of eligibility determination, including case file documentation, data entry, timely processing, and CBMS processes.

What audit work was performed and how were results measured?

During our Fiscal Year 2012 audit, we tested a random sample of 60 Medicaid payments the Department made between July 1, 2011, and June 30, 2012, to providers on behalf of individuals determined eligible for Medicaid. We also reviewed the case files and CBMS data fields related to the eligibility determination and redetermination associated with these payments. Our review sought to determine whether the Department ensured that county and MA site caseworkers obtained and maintained in the case files the required documents supporting eligibility determinations, determined eligibility timely, and correctly entered eligibility data into CBMS. In addition, we assessed whether the Department communicated programming changes to OIT and the third-party administrator to ensure that CBMS accurately processed individuals' Medicaid eligibility.

Additionally, we reviewed the Department's monthly *Timely Processing of Medical Applicant Determinations and Redeterminations Summary Report* for Fiscal Year 2012 to review the timely processing rates for new applications and redeterminations throughout the year. The report shows a summary of the total MA applications and eligibility redeterminations that the Department processed both within and in excess of federally required time frames.

The applicable requirements related to case file documentation, timely processing, data entry, and CBMS programming are as follows:

- Federal regulations (Case Documentation, 42 C.F.R., pt. 435.913) require the Department to obtain and maintain documentation to support a beneficiary's Medicaid eligibility determination. The Department

delegates responsibility for obtaining and maintaining case file documentation to counties and MA sites and then monitors the counties and MA sites to ensure that they do so.

- Federal regulations (Timely Determination of Eligibility, 42 C.F.R., pt. 435.911) require that most Medicaid applications be processed within 45 days. Medicaid applications that require a disability determination are to be processed within 90 days. Federal regulations (Periodic Redeterminations of Medicaid Eligibility, 42 C.F.R., pt. 435.916) also require the Department to redetermine an individual's eligibility at least every 12 months.

Additionally, as part of its lawsuit settlement agreement related to timely processing in February 2011, the Department agreed that beginning in June 2011, it would demonstrate its timely processing of at least 75 percent of medical applications and in September 2011, it would demonstrate its timely processing of at least 65 percent of medical redeterminations. The Department agreed to demonstrate a minimum 5 percent improvement every six months thereafter for applications until it reaches 95 percent timely processing. The Department also must demonstrate a timely processing rate for redeterminations of 95 percent for 12 consecutive months to fully comply with the lawsuit requirements. Therefore, under this agreement, the Department would have been expected to demonstrate timely processing for at least 85 percent of its medical applications for the period of January through June 2012.

- The Department is responsible for communicating programming changes to OIT and the third-party administrator to ensure that CBMS appropriately processes eligibility data in accordance with federal and state Medicaid Program requirements.

What problem did the audit work identify?

We noted at least one error related to the beneficiary's eligibility determination or redetermination with 7 (12 percent) of the 60 payments we tested. We identified the following four types of errors:

- **Missing and Incomplete Case Files:** Our sample testing identified three errors related to case file documentation. Specifically, the Department was unable to provide one Medicaid case file selected for testing. An additional two case files were missing required case file documentation, such as eligibility redetermination documentation and a social security number. These errors resulted in a total of \$72,146¹ in known Medicaid questioned costs.

- **Timely Processing:** Our sample testing identified two applications that were not processed within the 45-day requirement for standard Medicaid applications or the 90-day requirement for applications that require a disability determination. No questioned costs were identified related to timely processing. Additionally, we noted that based on our review of the *Timely Processing of Medical Applicant Determinations and Redeterminations Summary Report* for the period of January through June 2012, the Department processed 87 percent of applications within the required guidelines and met the 85 percent timely processing level required under the agreement for the June 2012 reporting period. However, it has not maintained 95 percent for 12 consecutive months for redeterminations. For the June 2012 reporting period, the Department processed 80 percent of redeterminations timely.
- **Data Entry:** Two cases had at least one data entry error. Specifically, we noted that caseworkers incorrectly entered demographic information in one case and failed to input third-party insurance information into CBMS in a second case. These errors resulted in a total of \$82,907¹ in known Medicaid questioned costs.
- **CBMS System Errors:** Our sample testing identified one system issue that resulted in CBMS not automatically redetermining an individual's Medicaid benefits through the Auto Re-enrollment process that the Department implemented in the system. No questioned costs were identified related to this system issue.

Why did the problem occur?

The Department continues to work toward fully implementing our prior year audit recommendations related to ensuring compliance with Medicaid eligibility determination requirements, but it has not fully implemented the prior year recommendations.

We identified the following specific reasons for the errors.

- **Case File Documentation:** The Department reports that it continues to see an increase in caseload for the Medicaid program because of the economic downturn and as a result, there was a need to expand MA sites to meet the applicants' requests for assistance. With the expansion of MA sites and business process improvements, the transferring of documents from one eligibility site to another or within the site resulted in the loss of documents. Although the Department has provided training to county and MA site caseworkers on documentation requirements for Medicaid case files, the errors we found continue to indicate a need for improvement.

- **Timely Processing:** The Department continued to utilize its Application Overflow Unit and the *Timely Processing of Medical Applicant Determinations and Redeterminations Summary Report* to monitor and improve timely processing. The Application Overflow Unit processes Medicaid eligibility applications and redeterminations for counties that request this assistance to improve the timely processing rate. The Department uses the report to track timely processing throughout the State in order to identify problems and direct its resources to those problems. We noted a significant improvement in the Department's timely processing rates during Fiscal Year 2012, but the Department needs to continue improving its processing timeliness in order to resolve the lawsuit settlement.
- **Data Entry:** The Department reports it continues to see an increase in caseload for the Medicaid program because of the economic downturn, which also increases data entry errors as a result of a process that requires manual and human intervention. Although, the Department has provided training to county and MA site caseworkers on accurate data entry into CBMS, our identification of data entry errors indicate a need for improvement.
- **CBMS System Errors:** The Department reports that CBMS is a complex system that determines eligibility for the medical programs as well as the Colorado Department of Human Services financial programs. Due to its complexity, the Department has not ensured that, in all instances, CBMS is programmed to process eligibility data appropriately.

Why does this problem matter?

First, inaccurate processing of Medicaid applications can result in caseworkers improperly denying or granting Medicaid eligibility, which can cause errors or delays in payments the Department makes on behalf of those individuals. Second, the federal government can disallow the payment of federal matching funds for program expenditures that do not adhere to regulations, and the State would be required to bear the cost of these errors. Third, by not meeting the requirements of its lawsuit settlement agreement related to timely processing, the Department risks further legal action. Therefore, the Department should take additional steps to ensure it meets all federal and legal requirements for accurate and timely Medicaid eligibility determinations.

¹Known questioned costs identified above totaled \$155,053.

(CFDA Nos. 93.720, 93.775, 93.777, 93.778; Medicaid Cluster; Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Eligibility. Classification of Finding: Significant Deficiency.)

Recommendation No. 24:

The Department of Health Care Policy and Financing (Department) should continue to work with the counties, Medical Assistance (MA) sites, and the Governor's Office of Information Technology and third-party administrator to ensure the accuracy of eligibility determinations and redeterminations for the Medicaid program.

Department of Health Care Policy and Financing Response:

Agree. Implementation date: Implemented and ongoing.

The Department of Health Care Policy and Financing (the Department) agrees with this recommendation. Over the years, the Department has made tremendous improvements in these areas. Through its ongoing incentives with the Medicaid Eligibility Quality Improvement Plan, Colorado Eligibility Process Improvement Collaborative and Timely Processing Reports, the Department monitors its eligibility sites' accuracy of eligibility determinations and redeterminations. If a site is found to be struggling with the accurate processing of medical applications and/or redeterminations, the Department offers individualized technical assistance and trainings to that site to ensure accuracy. In a process that requires manual and human intervention, errors will always exist; it is difficult to ensure 100 percent accuracy when there are 73 eligibility sites and over 4,000 individual users of the eligibility system statewide.

For system findings that affect the accuracy of eligibility determinations and redeterminations, the Department will continue to work with the Governor's Office of Information Technology and its vendor, Deloitte, to ensure compliance through the eligibility system. The Department recognizes that this finding will occur every year, which is why various processes have been put in place to improve accuracy and why the Department will provide responses as requested.

CBHP Controls Over Eligibility Determinations

As noted previously, Colorado counties and the Department share responsibility for ensuring that only eligible recipients receive public assistance benefits under CBHP. Individuals and families apply for CBHP eligibility at their local county department of human/social services and at MA sites. At the counties and MA sites, caseworkers collect required documentation and enter applicant data into the CBMS; the caseworkers then use these data to determine applicants' eligibility for program benefits. The eligibility data in CBMS feed into the MMIS, which pays providers for the services that beneficiaries receive. The OIT and a third-party administrator maintain and program CBMS to the Department's specifications.

What was the purpose of the audit work?

The purpose of the audit work was to test the Department's internal controls over all aspects of the eligibility determination process for CBHP to ensure compliance with federal and state requirements.

Additionally, we reviewed the Department's progress in implementing our Fiscal Year 2011 audit recommendations. Specifically, as a result of our Fiscal Year 2011 audit, we recommended at that time that the Department improve its compliance with state and federal requirements for CBHP as well as its internal controls over aspects of eligibility determination, including case file documentation, data entry, timely processing, and CBMS processes.

What audit work was performed and how were results measured?

During our Fiscal Year 2012 audit, we tested a random sample of 60 CBHP cases associated with applications approved between July 1, 2011, and June 30, 2012. We also reviewed the case files and CBMS data fields related to eligibility determination and redetermination associated with these cases. Our review sought to determine whether the Department ensured that county and MA site caseworkers obtained and maintained in the case files the required documents supporting eligibility determinations, determined eligibility timely, and correctly entered eligibility data into CBMS. In addition, we assessed whether the Department communicated programming changes to OIT and the third-party administrator to ensure that CBMS accurately processed individuals' CBHP eligibility.

Additionally, we reviewed the Department's monthly *Timely Processing of Medical Applicant Determinations and Redeterminations Summary* Report to review the timely processing rates for new applications and redeterminations throughout Fiscal Year 2012. The report shows a summary of the total number of Medical Assistance, including CBHP, applications and eligibility

redeterminations that the Department processed both within and in excess of federally required time frames.

Below are the applicable requirements related to case file documentation, timely processing, data entry, and CBMS programming:

- Federal regulations (Case Documentation, 42 C.F.R., pt. 435.913) require the Department to obtain and maintain documentation to support a beneficiary's CBHP eligibility determination. The Department delegates responsibility for obtaining and maintaining case file documentation to counties and MA sites and then monitors the counties and MA sites to ensure that they do so.
- Federal regulations (Timely Determination of Eligibility, 42 C.F.R., pt. 435.911) require that CBHP applications be processed within 45 days. Federal regulations (Periodic Redeterminations of Medical Assistance Eligibility, 42 C.F.R., pt. 435.916) also require the Department to redetermine an individual's eligibility at least every 12 months.

Additionally, as part of its lawsuit settlement agreement related to timely processing in February 2011, the Department agreed that beginning in June 2011, it would demonstrate its timely processing of at least 75 percent of medical applications and in September 2011, it would demonstrate its timely processing of at least 65 percent of medical redeterminations, for both the Medicaid and CBHP programs. The Department agreed to demonstrate a minimum five percent improvement every six months thereafter for applications until it reaches 95 percent timely processing. The Department also must demonstrate a timely processing rate for redeterminations of 95 percent for 12 consecutive months to fully comply with the lawsuit requirements. Therefore, under this agreement, the Department would have been expected to demonstrate timely processing for at least 85 percent of its applications for the period of January through June 2012.

- The Department is responsible for communicating programming changes to OIT and the third-party administrator to ensure that CBMS appropriately processes eligibility data in accordance with federal and state CBHP Program requirements.

What problem did the audit work identify?

We noted at least one error related to eligibility determination and redetermination with nine 9 (15 percent) of the 60 cases. We identified the following three types of errors:

- **Missing and Incomplete Case Files:** Our sample testing identified three errors related to case file documentation. Specifically, the Department was unable to provide one CBHP case file selected for testing. An additional two case files were missing required case file documentation, such as eligibility redetermination documentation, including proof of citizenship. These errors resulted in a total of \$3,244¹ in CBHP known questioned costs.
- **Timely Processing:** Our sample testing identified one application that was not processed within the 45-day requirement for standard CBHP applications. No questioned costs were identified related to timely processing. Additionally, we noted that based on our review of the *Timely Processing of Medical Applicant Determinations and Redeterminations Summary Report* for the period of January through June 2012, the Department processed 87 percent of applications within the required guidelines and met the 85 percent timely processing level required under the agreement for the June 2012 reporting period. However, it has not maintained 95 percent for 12 consecutive months for redeterminations. For the June 2012 reporting period, the Department processed 80 percent of redeterminations timely.
- **CBMS System Errors:** Our sample testing identified system issues that resulted in five errors.
 - **Enrollment Fee:**
In two cases, the applicant was enrolled in CBHP although the applicant had not paid a required enrollment fee. Department rule (*Financial Management of CBHP*, 10 CCR 2505-3, Section 310) requires certain CBHP beneficiaries to pay a fee prior to enrollment in CBHP, and then annually once they are enrolled. CBMS did not calculate a required enrollment fee in these two cases based on the applicants' income. Since these individuals did not pay the enrollment fees, they were not eligible to receive CBHP benefits. Therefore, this error resulted in CBHP known questioned costs of \$727.

- **Other System Issues:**

In one case, CBMS incorrectly processed an individual as eligible for the CBHP program even though his or her income was above the CBHP income guidelines, resulting in questioned costs of \$100.

In two additional cases, CBMS incorrectly processed an individual as eligible for CBHP, although the individual was actually eligible for Medicaid. Federal regulations (Eligibility Screening and Facilitation of Medicaid Enrollment, 42 C.F.R., pt. 457.350) require that the Department enroll any individual eligible for the Medicaid program in that program rather than CBHP, resulting in questioned costs of \$487. Please also see Recommendation No. 26 regarding the reclassification of payments between CBHP and the Medicaid program.

Why did the problem occur?

The Department continues to work toward fully implementing our prior year audit recommendations related to ensuring compliance with CBHP eligibility determination requirements, but it has not fully implemented the prior year recommendations.

The Department reported the following specific reasons for the errors identified.

- **Case File Documentation:** The Department reported that it continues to see an increase in caseload for CBHP because of the economic downturn and as a result, there was a need to expand MA sites to meet the applicants' requests for assistance. With the expansion of MA sites and business process improvements, the transferring of documents from one eligibility site to another or within the site resulted in the loss of documents. Although the Department has provided training to county and MA site caseworkers on documentation requirements for CBHP case files, the errors we found continue to indicate a need for improvement.
- **Timely Processing:** The Department continued to utilize its Application Overflow Unit and the *Timely Processing of Medical Applicant Determinations and Redeterminations Summary Report* to monitor and improve timely processing. The Application Overflow Unit processes CBHP eligibility applications and redeterminations for counties that request this assistance to improve the timely processing rate. The Department uses the report to track timely processing throughout the State in order to identify problems and direct its resources to those problems. We noted a significant improvement in the Department's timely

processing rates during Fiscal Year 2012, but the Department needs to continue improving its processing timeliness in order to resolve with the lawsuit settlement agreement.

- **CBMS System Errors:** The Department reports that CBMS is a complex system that determines eligibility for the medical programs, including CBHP. The Department has indicated that, because of CBMS's complexity, the Department has not been able to ensure that, in all instances, CBMS is programmed to process eligibility data appropriately.

Why does this problem matter?

Errors in eligibility determination can result in benefits being paid on behalf of individuals who are not eligible to receive benefits. The federal government can disallow federal matching funds from paying for program expenditures that do not adhere to regulations, and the State would be required to bear the cost of these errors. Additionally, the Department must continue to improve its timely processing rate to comply with its lawsuit settlement agreement.

¹Known questioned costs total \$4,558.

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

Recommendation No. 25:

The Department of Health Care Policy and Financing (Department) should continue to work with the counties, Medical Assistance (MA) sites, and the Governor's Office of Information Technology and third-party administrator to ensure the accuracy of eligibility determinations and redeterminations for the Children's Basic Health Plan.

Department of Health Care Policy and Financing Response:

Agree. Implementation date: Implemented and ongoing.

The Department of Health Care Policy and Financing (the Department) agrees with this recommendation. Over the years, the Department has made tremendous improvements in these areas. Through its ongoing incentives with the Medicaid Eligibility Quality Improvement Plan,

Colorado Eligibility Process Improvement Collaborative and Timely Processing Reports, the Department monitors its eligibility sites' accuracy of eligibility determinations and redeterminations. If a site is found to be struggling with the accurate processing of medical applications and/or redeterminations, the Department offers individualized technical assistance and trainings to that site to ensure accuracy. In a process that requires manual and human intervention, errors will always exist; it is difficult to ensure 100 percent accuracy when there are 73 eligibility sites and over 4,000 individual users of the eligibility system statewide.

For system findings that affect the accuracy of eligibility determinations and redeterminations, the Department will continue to work with the Governor's Office of Information Technology and its vendor, Deloitte, to ensure compliance through the eligibility system. The Department recognizes that this finding will occur every year, which is why various processes have been put in place to improve accuracy and why the Department will provide responses as requested.

Reclassification of Payments

The Department is responsible for ensuring that CBHP and Medicaid benefit payments are made to providers only for services provided during periods when individuals are eligible for the programs. Individuals can only receive medical assistance through one of these programs; they cannot be eligible for both Medicaid and CBHP at the same time. Payments made on behalf of CBHP-eligible individuals are made to providers in the form of monthly contracted amounts, called "capitation payments," whereas payments on behalf of Medicaid-eligible individuals are made on a fee-for-service basis. Differences in these payment methodologies can result in the Department paying different fee amounts for the same type of service provided to beneficiaries of each program, making the recovery and reclassification of payments between the two programs complicated.

In several prior year audit recommendations, we recommended that the Department reclassify payments made to providers on behalf of individuals determined eligible for CBHP, because these individuals were, in fact, eligible for Medicaid and should have received services through that program, or vice versa.

What was the purpose of the audit work?

The purpose of the audit work was to test the Department's internal controls over compliance with state and federal requirements to correctly classify and report provider payments made on behalf of CBHP and Medicaid beneficiaries. We also reviewed the Department's progress in implementing our Fiscal Year 2010 and Fiscal Year 2011 audit recommendations that the Department reclassify payments between the CBHP and Medicaid programs for questioned costs identified in our audits.

What audit work was performed and how were results measured?

The audit work included interviewing Department staff to determine what type of process the Department has in place to reclassify payments between the CBHP and Medicaid programs when it is determined that an individual was eligible for the Medicaid program rather than the CBHP program, or vice versa.

As part of three separate recommendations made during our Fiscal Year 2010 and Fiscal Year 2011 audits, we recommended that the Department reclassify payments incorrectly made under CBHP that should have been made under Medicaid, or vice versa. The Department agreed to implement our recommendations during Fiscal Year 2012 and subsequent years.

Federal and state regulations require that individuals who are eligible for Medicaid must receive medical benefits through the Medicaid program rather than CBHP. Federal regulations (Conditions Relating to Cost Sharing, 42 C.F.R., pts. 447.59 and 457.224) also state that federal funding is not available when the Department pays providers for services on behalf of individuals who are not eligible for the programs, which applies to individuals who should have been on one program rather than the other.

What problem did the audit work identify?

The Department has not yet reclassified the payments totaling \$24,232 identified in our prior year audit recommendations for individuals enrolled in CBHP that should have been enrolled in Medicaid, and vice versa. Additionally, as noted in Recommendation No. 25, we identified payments totaling \$487 made during Fiscal Year 2012 to providers on behalf of individuals determined eligible for CBHP, who were in fact, eligible for Medicaid. In our interviews with Department staff, we noted that the Department does not have a formal process in place for reclassifying provider payments between the CBHP and Medicaid programs.

Why did the problem occur?

Department officials reported that there is no direct relationship between the CBHP capitation expenditures and the Medicaid fee-for-service expenditures; therefore, the Department cannot reclassify expenditures between CBHP and Medicaid. As noted above, CBHP capitation payments are set payments for eligible individuals to providers made monthly without tracking the specific services provided. This differs from Medicaid payments that assign a fee to each specific service provided. We were unable to identify any clear guidance on this issue in our review of the related federal guidance.

Why does this problem matter?

The Department is responsible for correctly classifying and reporting provider payments for the CBHP and Medicaid programs to the federal oversight agency, the Centers for Medicare and Medicaid Services (CMS). Furthermore, Department expenditures for provider payments under both programs are partially reimbursed by the federal government. If the Department does not appropriately classify and report the payments made under each program, it could result in the State incorrectly paying a federal portion of these payments because the reimbursement rates for each program are different.

(CFDA Nos. 93.767, 93.720, 93.775, 93.777, 93.778; Children's Health Insurance Program, Medicaid Cluster; Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Reporting. Classification of Finding: Significant Deficiency.)

Recommendation No. 26:

The Department of Health Care Policy and Financing (Department) should seek guidance from the federal oversight agency, the Centers for Medicare and Medicaid Services, regarding the appropriate manner for reclassifying payments between the Children's Basic Health Plan and Medicaid programs. Additionally, the Department should develop and implement policies and procedures based on the guidance provided by the federal oversight agency.

Department of Health Care Policy and Financing Response:

Partially agree. Implementation date: June 2013.

The Department of Health Care Policy and Financing (the Department) agrees to consult its federal oversight agency, the Centers for Medicare and Medicaid Services (CMS), on this issue. Based on that consultation and after its legal review, if the Department is in agreement it will create a policy and related procedure on how to address similar expenditure reclassification issues in the future.

At this time, the Department does not intend to reclassify these specific expenditures between the Children's Basic Health Plan (CBHP) and Medicaid program for a number of reasons. First, clear federal guidance on this issue does not exist. Second, there is no direct relationship between managed care capitation expenditures in CBHP and Medicaid fee-for-service expenditures. Third, the benefit packages for CBHP and Medicaid are not the same and therefore services offered in one program may not be available in the other program. Finally, in order for a CBHP capitation payment to be paid, a valid CBHP eligibility span had to exist at some point in the eligibility determination process. The Department's current position on reclassifying these costs may change depending on the outcome of its consultation with CMS.

Auditor's Addendum:

We have considered the Department's response to this recommendation and maintain that the recommendation and identified questioned costs remain valid.

Controls over Provider Eligibility

The Department is responsible for determining if providers are eligible to participate in the Medicaid program. Providers that want to enroll must complete an application form and provide documentation showing that they fulfill all requirements. The Department or its fiscal agent, a contractor that performs certain provider enrollment and claims processing activities on behalf of the Department, confirms that the providers fulfill all requirements and checks federal databases to ensure that the providers are not excluded from participating in the Medicaid program. The Department then enters into provider agreements with the providers that were found to be eligible, and the fiscal agent adds the new providers into the Medicaid Management Information System (MMIS), the

Medicaid claims and payment processing system. The Department performs monthly database matches with federal databases to ensure that providers have not been excluded from participating in the program since the last verification.

The Affordable Care Act (the ACA) of 2010 increased the extent to which the Department must screen providers for eligibility to participate in the Medicaid program. For example, the Department must now screen agents and managing employees of provider organizations in addition to the actual organizations and their owners. Agents are individuals who are authorized to enter into agreements on behalf of a provider organization.

What was the purpose of the audit work?

The purpose of the audit work was to test the Department's internal controls related to, and compliance with, federal requirements for Medicaid provider eligibility.

What audit work was performed and how were results measured?

We reviewed the Department's procedures for enrolling new providers, including determining their eligibility to participate in the Medicaid program. Our testwork included assessing whether the Department's Medicaid provider application and provider agreement comply with federal requirements. We also reviewed the Department's compliance with federal Medicaid provider screening requirements, including the additional requirements put in place by the ACA.

The Department is responsible for having internal controls in place to ensure that only eligible providers participate in and receive funding through the Colorado Medicaid program. These controls include ensuring that the Department's Medicaid provider agreement and the corresponding provider application contain specific information outlined in federal requirements. Federal regulations (Required Provider Agreement, 42 C.F.R., pt. 431.107) specifically list the following five provider requirements that should be included in the provider agreements: (1) keeping records about the medical services provided; (2) providing these records to the Department and certain other government agencies upon request; (3) complying with disclosure requirements regarding ownership and control, ownership of subcontractors, significant business transactions with subcontractors and wholly owned suppliers, and criminal background; (4) complying with requirements regarding medical advance directives, and (5) furnishing its national provider identifier number to the Department and including it on all claims submitted.

According to federal regulations (Federal Database Checks, 42 C.F.R., pt. 455.436), the Department must check federal databases to confirm the identity of

providers and, if applicable, of their owners. In addition, the Department must check federal exclusion databases at least monthly to ensure that the providers and owners are not excluded from participating in the Medicaid program. The ACA added to these requirements that the Department must now perform the database checks for provider organizations' agents and managing employees as well.

What problem did the audit work identify?

We found that the Department is not fully complying with federal regulations for provider participation in the Medicaid program related to provider agreements and required routine checks of federal databases. The specific issues we noted are described in more detail below.

Provider Agreements: Specifically, we noted that the Department failed to include the following requirements as contractual obligations within its provider agreements:

- A provider must disclose information about its agents and managing employees, ownership of subcontractors, and significant business transactions with subcontractors and wholly owned supplies. It must also disclose if its owners, agents, or managing employees have been convicted of crimes related to federal medical assistance programs.
- A provider must agree to comply with the program's advance directives requirements. Advance directives are a patient's written instructions about his or her medical care for times when the patient is incapacitated. For example, certain Medicaid providers, including hospitals and nursing facilities, must have written policies and procedures in place regarding advance directives and must provide them to the patients at the time of admission.
- A national provider identifier number is required for medical providers. Such providers must supply its national provider identifier number to the Department and agree to include this number on all submitted claims.

Federal Database Checks: The Department screened providers, provider organizations, and provider organizations' owners during enrollment. Although it performed subsequent checks of the federal exclusion databases for providers and provider organizations, it did not perform these database matches for owners. With regard to the additional screening requirements of the ACA, we noted that the Department did not screen provider organizations' agents and managing employees as required.

Why did the problem occur?

Department staff indicated that they did not include the missing areas in the provider agreement because they believed that other documentation and procedures addressed those requirements.

The Department does not require its fiscal agent to enter the information about owners electronically in a way that would allow periodic systematic screening. The Department stated that it cannot perform data matches with federal databases without having the data available in that form. The Department is still in the process of updating the provider application to capture the additional information it needs to conduct the increased screening that the ACA requires. Further, MMIS is currently not configured to capture this information.

Why does this problem matter?

By not instituting appropriate internal controls over the eligibility determination of Medicaid providers, the Department cannot ensure that all Medicaid beneficiaries are receiving adequate care, and that provider charges are appropriate. In addition, the State could lose federal Medicaid funding if it allows providers associated with excluded individuals to bill, and be paid for, services under the Medicaid program.

(CFDA Nos. 93.775, 93.777, 93.778, and 93.720; Medicaid Cluster; Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Special Tests and Provisions. Classification of Finding: Significant Deficiency.)

Recommendation No. 27:

The Department of Health Care Policy and Financing (Department) should improve its controls over eligibility determination of Medicaid providers to ensure that it complies with federal requirements. Specifically, it should

- a. Update the Medicaid provider application and provider agreement to include all information required by federal regulations.
- b. Start screening agents and managing employees of providers on enrollment to confirm their identity and to ensure that they are not excluded from participating in the Medicaid program.
- c. Perform monthly matches with federal databases to determine if existing providers' owners, agents, or managing employees have been excluded from participating in the program since the last verification.

Department of Health Care Policy and Financing Response:

Agree. Implementation date: In progress, With replacement MMIS – March 2016.

- a. The Department is implementing changes to the provider enrollment application and provider agreement which will improve its compliance with current federal regulations.
- b. A number of processes are already in place to ensure that ineligible providers are not enrolled and are terminated if they become ineligible after enrollment. Many of these processes rely on manual validation of provider eligibility information. As a result, a key component of the RFP for the replacement Medicaid Management Information System (MMIS) is to allow the systematic validation of provider credentials via implementation of an online provider enrollment tool. The contractor who will build the replacement MMIS will be required to work with the Department to implement the Affordable Care Act (ACA) Provider Screening Rules, such that all providers must perform the re-validation by March 2016. Specific to this recommendation, the Department expects to begin screening agents and managing employees of providers following the implementation of the online provider enrollment tool.
- c. The Department expects to begin monthly matches with federal databases for owners, agents or managing employees for providers as they become enrolled or re-validated via the online provider enrollment tool. Full compliance will not be achievable until all providers have re-validated as planned through the replacement MMIS. While the replacement MMIS and Fiscal Agent Operations Services is expected to be operational by July 2016, the Department's implementation of the ACA Provider Screening Rules needs to be completed by March 2016 under federal regulations. The MMIS and Fiscal Agent Operations Services contractor is expected to work with the Department to implement ACA Provider Screening Rules as a top priority under the Request for Proposals (RFP).

The Department is working with the federal Centers for Medicare and Medicaid Services (CMS) regarding the ACA Provider Screening Rules in order to amend the State Plan in a way that is satisfactory to CMS during the period between now and the implementation of the replacement MMIS.

Personnel Costs for Federal Grant Programs

The federal Office of Management and Budget's *Circular A-87, Cost Principles for State, Local, and Indian Tribal Governments* establishes principles and standards for determining State, local, and Indian Tribal government costs, as applicable, for federal awards carried out through grants, cost reimbursement contracts, and other agreements. The Department is required to meet the criteria established by *Circular A-87* in determining the Department's federally reimbursable costs, including personnel costs, for the federal programs it administers.

What was the purpose of the audit work?

The purpose of the audit work was to assess the Department's internal controls over personnel costs associated with its administration of federal grants and compliance with the federal requirements for payroll expenditures under *Circular A-87*.

What audit work was performed and how were results measured?

We inquired whether procedures for charging personnel costs to federal grants were in place and consistent across the Department during Fiscal Year 2012 for the two large federal programs it administers: Medicaid Cluster (CFDA Nos. 93.775, 93.777, 93.778, and 93.720) and Children's Basic Health Plan (CFDA No. 93.767).

Circular A-87 requires that, for employees who are expected to work solely on a single federal grant program, charges for those employees' salaries and wages should be supported by at least semiannual signed certifications stating that the employees worked solely on that program for the period covered by the certification.

For cases in which an employee works on multiple federal grant programs, a distribution of the employee's salaries or wages should be supported by at least monthly personnel activity reports or equivalent documentation of actual time spent on the individual grant programs. *Circular A-87* also allows for budget estimates or other distribution percentages determined before the services are performed to be used for interim accounting purposes. These amounts must be based on reasonable estimates, costs charged must be adjusted to actual activity at least quarterly, and estimates must be revised to reflect changed circumstances.

What problem did the audit work identify?

For Department staff who were assigned to work on one federal program during Fiscal Year 2012, the Department did not require at least semiannual certifications of actual employee time spent on the programs. Department staff reported that they relied on employees' monthly timesheets to demonstrate time worked on the federal programs. However these timesheets do not contain the signed statement about the program worked on that *Circular A-87* requires. We did not note questioned costs for these employees because it is likely that each employee only worked on the one grant program to which he or she was assigned.

For staff who were assigned to work on more than one federal program during Fiscal Year 2012, the Department did not properly track the time these employees spent on each grant. Department staff reported that they relied on predetermined time budgets to demonstrate employees' time worked on each federal program, but Department staff did not perform the quarterly comparisons of budgeted and actual time that *Circular A-87* requires. We noted questioned costs of \$12,950¹ for the Children's Basic Health Plan program for four employees who split time between this program and the Medicaid program.

Why did the problem occur?

The Department does not have procedures in place to ensure that federally required certifications, personnel activity reports, or other equivalent documentation are maintained to support personnel costs charged to federal grant programs.

Why does this problem matter?

Lack of adequate internal controls over the charging of personnel costs to federal grants increases the risk that the Department is not in compliance with federal grant requirements, which could result in potential federal sanctions. In addition, without adequate internal controls the Department could inadvertently charge personnel costs to programs that are federally reimbursed at a lower rate, or to programs that are entirely state-funded. In these cases, more State funds than necessary would be used to fund these personnel costs.

¹Known questioned costs of \$12,950 assigned to the Children's Basic Health Plan program.

(CFDA Nos. 93.767, 93.720, 93.775, 93.777, 93.778; Children's Health Insurance Program, Medicaid Cluster; Allowable Costs/Cost Principles. Classification of Finding: Significant Deficiency.)

Recommendation No. 28:

The Department of Health Care Policy and Financing (Department) should develop and implement procedures to ensure that personnel costs charged to federal grant programs are supported with adequate documentation. These procedures should include requirements to maintain required certifications, personnel activity reports, quarterly comparisons between estimated and actual budgets, or other equivalent documentation.

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

Agree. Implementation date: June 2013.

The Department of Health Care Policy and Financing (the Department) agrees to develop and implement procedures to ensure that personnel costs charged to federal grant programs are supported with adequate documentation. If the Department decides to continue allocating personnel costs to multiple federal grant programs, the Department will consult with its federal oversight agency, the Centers for Medicare and Medicaid Services (CMS), to determine an agreed upon procedure which ensures the Department's compliance with the Office of Management and Budget *Circular A-87*.

Controls Over Purchasing

The Department's Purchasing and Contracting Services Section (the Section) drafts and processes all contracts and purchase orders that the Department issues. The Department's Controller's Division reviews and approves signed contracts as a delegate of the Office of the State Controller (OSC). The Department pays for contract services using state and federal funds. During Fiscal Year 2012, the Department had more than 200 contracts and purchase orders in place totaling over \$436.7 million.

In order for the Department's Controller to become a delegate, he or she must receive approval in the form of an agreement with the OSC. This delegation, as stated above, allows the Department's Controller to review and execute certain lower-risk contracts and contract amendments, instead of routing the documents through the OSC for approval. The OSC has set forth guidance that specifically identifies examples of contracts and amendments that are high- and low-risk.

High-risk contracts must be sent to the OSC for review and approval. An example of a high-risk contract is one that relates to an information technology system.

For contracts at the Department, both the Executive Director and Controller have additionally delegated their signatory authority to specified staff to sign in their absence.

The Department has established internal controls to aid in its assurance of complying with state and federal purchasing and contracting requirements. For example, the Department states that it relies on three separate reviews of its contracts and purchase orders prior to the execution of these documents. The three reviews are as follows: (1) A review by the Purchasing Director on all contracts and purchase orders over \$25,000; (2) A review by the Department's Human Resource Section for contracts or purchasing orders involving personal services to ensure state workers are not being displaced; and (3) A review by the Department's Controller as the delegate of the OSC.

What was the purpose of the audit work?

The purpose of the audit work was to test the Department's internal controls over compliance with state and federal purchasing and contracting requirements.

What audit work was performed and how were results measured?

To determine the Department's compliance with state and federal laws and policies related to purchasing and contracting, we interviewed Department staff and reviewed a sample of 15 purchasing and contract documents that were executed during Fiscal Year 2012. Specifically, we reviewed 9 contracts, including one interagency agreement, 3 purchase orders, 2 contract amendments, and 1 option letter that extended a contract into the next fiscal year. We also reviewed supporting documentation related to these documents.

The Department is required to adhere to the following requirements:

- State and Federal Laws.
 - Section 24-17-102, C.R.S., requires all departments to institute and maintain systems over internal accounting and administrative control. Specifically, controls should include recordkeeping procedures to provide effective accounting control over state assets, liabilities, revenue, and expenditures, as well as an effective process of internal review.

- Federal regulations [Internal Controls, 45 C.F.R., pt. 92.20(b)(3)] require the establishment and maintenance of effective internal controls and accountability to ensure compliance with federal laws, regulations, and program compliance.
- Section 24-103-205, C.R.S., requires that the Department document the justification for awarding a contract to a sole source vendor without competition. A sole source contract is justified when there is only one good or service that can reasonably meet the Department's need and there is only one vendor who can provide that good or service.
- Colorado Code of Regulations, R-24-103-204-02(b) Competition Not Required, allows departments to award contracts without competition that are under a certain dollar value, based on the department's purchasing delegation authority granted by the Department of Personnel & Administration's State Purchasing Office. Specifically, the Department is allowed to award contracts under \$25,000 without soliciting bids.
- OSC Contract Policies. The OSC has issued a number of contract policies. Examples of these policies are:
 - Signature Authority Delegation. Through the agreement mentioned previously, the department controllers may sub-delegate their authority to additional staff. The OSC policy states the controllers can request changes in their delegation for any reason.
 - Review and Approval of State Contracts - Delegated Agencies. As stated above, once a department has a Signature Authority Delegation agreement in place, the Department may review and approve contracts that are considered low risk.
 - Mandatory Provisions in State Contracts. State Fiscal Rule 3.1, subsection 5.2.1 requires interagency agreements to indicate payment and other performance terms, among other required elements. In addition, an OSC policy outlines the provisions that must be included in a state contract, such as the parties involved and payment terms. The OSC further provides contract templates, or models, that aid the departments in creating their contracts to ensure compliance with applicable laws, regulations, and policies.

What problem did the audit work identify?

We identified three main issues during our review of the Department's internal controls over compliance with federal and state purchasing and contracting requirements.

- **Lack of Documentation:** In the following cases, the Department could not provide documentation to support its compliance with laws, regulations, and guidance. Specifically, we found:
 - On an interagency agreement between the Department and another state agency, the Department wrote the payment terms incorrectly. Specifically, the agreement stated that the Department should receive payments from the other agency, even though the agreement was for the Department to pay the other agency for services provided.
 - On two contract amendments reviewed, the Department was unable to provide a copy of the OSC's approval on an amendment, or was unable to provide documentation of the Executive Director's delegated signatory authority when a Deputy Executive Director signed for the Executive Director. We were able to obtain an executed copy of the one amendment from the OSC.
 - The Department did not maintain documentation to justify a sole source purchase order selection for an official function in May 2012. Specifically, the Department sponsored a 2-day training, for which the contract amount was originally more than \$39,000 but was subsequently reduced to about \$20,300 less than a week prior to the training. Because the original contracted amount was in excess of \$25,000, the Department was required to maintain documentation for the sole source selection.
- **Signatory Authority Delegation Not Current:** The Department has not maintained current delegations for Controller on file with the OSC, as required. Specifically, we found that the signature delegation agreement for the Department's Controller and his or her delegates has not been updated with the OSC since 2008 and contains staff who no longer work for the Department.
- **Inappropriate Approval:** The Department's Controller inappropriately approved a high-risk information system contract amendment as the OSC delegate, instead of routing the contract through the OSC for approval. We did confirm through discussion with OSC staff that even though the

Department had violated contract polices, the contract amendment was considered executed.

We also identified issues with the Department's controls over processing interagency agreements and the payments resulting from those agreements. (See Recommendation No. 31.)

Why did the problem occur?

The Department lacks an adequate review to ensure appropriate documentation is in place over the Contracting and Purchasing Section staff's actions. As previously mentioned, the Department's internal controls entail three separate reviews, if applicable, of contracts and purchasing orders. These review procedures are necessary to ensure that state contracts and other agreements comply with purchasing statutes, rules, and policies. Contrary, though, to the Department's internal controls, Department staff stated that documentation related to supervisory reviews by the Purchasing Director is not always formally maintained and that staff turnover was a cause of its inability to provide supporting documentation. The Department also does not have procedures in place to ensure compliance with OSC Contracting Policies as related to routinely updating the Controller's signatory authority delegation with the OSC and complying with OSC-granted signatory authority.

Why does this problem matter?

Without strong internal controls in place, the Department could be out of compliance with federal and state laws and state contracting policies. Additionally, without adequate controls over the review and approval of contracts, the Department is at risk of staff misusing state funds. Further, without the lack of adherence to laws, regulations, and policies, the State may be at risk of having its contracts challenged in legal proceedings.

(CFDA Nos., 93.767, 93.720, 93.775, 93.777, 93.778; Children's Health Insurance Program, Medicaid Cluster; Procurement, Suspension, and Debarment. Classification of Finding: Significant Deficiency.)

Recommendation No. 29:

The Department of Health Care Policy and Financing (Department) should improve controls related to its purchasing function by:

- a. Maintaining documentation of an effective review process within the Purchasing and Contracting Services Section that will ensure contracting documents are in compliance with laws and regulations.
- b. Developing procedures to ensure compliance with the Office of the State Controller's Contract Policies related to signatory authority delegation and the review and approval of state contracts.
- c. Ensuring that it maintains documentation required by statute to justify all sole source procurements.

Department of Health Care Policy and Financing Response:

Agree. Implementation date: June 30, 2013.

- a. The Purchasing and Contracting Section (Section) within the Department has an established review process that ensures contracting documents are in compliance with laws and regulations. That review process requires employees operating at the professional level within the Section to escalate any issues to the Manager of the Section. The audit findings relevant to this recommendation are considered isolated events that occurred when the established review process was not followed by an employee in the Section.
 - 1. Interagency Agreement with incorrect payment terms. An employee in the Section allowed incorrect payment terms in the Interagency Agreement to be processed while knowing that it was incorrect. The employee failed to notify the Manager of the Section of the incorrect payment terms. In this case, the employee did not follow the established review process.
 - 2. Contract amendments not being able to be provided. The established review process requires that all contracts and amendments be scanned and a paper copy put in the file. In this case, the employee did not follow the established review process.
 - 3. The Department will discuss its policies and procedures with all employees in the Section as a training example of the consequences with the established review process is not properly followed. The Department will complete this by June 30, 2013.

- b. The Department will update its Controller's delegation authority with the Office of the State Controller by June 30, 2013.
- c. The Department does maintain documentation on sole source justifications, which it believes to be sufficient. However, the Department does agree to seek clarification from the State Purchasing Director to determine what additional documentation, if any, the Department should maintain for sole source selections beyond what the Department already maintains. The Department will seek clarification from the State Purchasing Director and make any changes to the Department's established review process to ensure that sole source selections are documented in compliance with laws and regulations by June 30, 2013.

Internal Controls Over Inpatient Hospital Rates

The Department reimburses hospitals using a base rate for inpatient stays by Medicaid-eligible patients. Each year the Department recalculates the base rate for each hospital for the subsequent fiscal year, based on the hospital's Medicare prospective payment system rates, Medicaid-specific additions, and certain other adjustments. The Department adds Medicaid-specific adjustments to the Medicare rates for hospitals' costs that do not apply to Medicare, such as neonatal care. These additions are based on the hospital's most recent audited cost report. Audited cost reports assist in developing accurate rates for the subsequent year. In addition, the Department calculates and applies certain other adjustments, such as adjustments to ensure that its total payments for the year for inpatient hospital stays will not exceed its budgeted annual amount. The Department annually enters the base rates into MMIS, which calculates the reimbursement for a patient's stays at a particular hospital based on the hospital's base rate, the claim's assigned diagnosis related group, and the length of the hospital stay.

What was the purpose of the audit work?

The purpose of the audit work was to determine if the Department has adequate internal controls in place over, and is in compliance with, federally required procedures for setting inpatient hospital rates for the Medicaid program.

What audit work was performed and how were results measured?

We tested the Department's internal controls over, including procedures for, inpatient hospital rate setting for the Medicaid program during Fiscal Year 2012.

Federal regulations (Payment For Inpatient Hospital And Long-term Care Facility Services – Other Requirements, 42 C.F.R, pt. 447.253) require that Medicaid rates for inpatient hospital stays be calculated based on each hospital’s audited cost report.

In accordance with the Office Management and Budget’s *Circular A-133*, §___.300 (b) Auditee Responsibilities, “the auditee shall maintain internal control over Federal programs that provides reasonable assurance that the auditee is managing Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs.” A typical control over a rate-setting process would be a review of the rate calculation by a person other than the preparer.

What problem did the audit work identify?

We were unable to determine if the Department’s annual rate calculation performed in Fiscal Year 2012 was reviewed by a person other than the preparer. The Department reported that an analyst in the Department’s rate-setting section calculated the inpatient hospital rates and another staff person in the rate section, as well as the rate section supervisor, reviewed the analyst’s calculation of inpatient hospital rates; however, the Department could not provide any evidence of the reviews. Therefore, due to the lack of documentation, we were unable to verify that the rate calculation was reviewed.

Although, we were unable to verify that the rate calculation was reviewed, we were able to confirm that the Department contracted with a certified public accounting firm in Fiscal Year 2012 to calculate the Medicaid-specific additions to the base rates for Fiscal Year 2013 based on the hospitals’ audited cost reports. We further confirmed that the Department used these adjustments in its calculation of the inpatient hospital rates that will be paid under the Medicaid program in Fiscal Year 2013.

Why did the problem occur?

The Department does not have policies in place to require that documentation of reviews performed over the calculation of inpatient hospital rates be maintained. Rather, the Department indicates that it does not require that staff provide any evidence of review. An example of evidence of review would be the reviewer’s sign-off on the rate calculation.

Why does this problem matter?

Adequate internal controls over inpatient hospital rates are necessary to ensure that the rates are calculated correctly and in accordance with federal and state

requirements. The Department must ensure that payments to hospitals are appropriate. Without a documented review process over these rates, the Department risks overpayment of Medicaid funds for hospital stays or inadequate compensation of the participating hospitals. In addition, the Department risks the loss of federal awards if it does not comply with federal requirements.

(CFDA Nos. 94.720, 93.775, 93.777, 93.778; Medicaid Cluster; Allowable Costs/Cost Principles, Special Tests and Provisions. Classification of Finding: Significant Deficiency.)

Recommendation No. 30:

The Department of Health Care Policy and Financing should develop a policy to maintain documentation of all reviews performed over the calculation of the Medicaid rates for inpatient hospital services.

Department of Health Care Policy and Financing:

Disagree. Implementation date: Not applicable.

The Department agrees that it is important to ensure that inpatient hospital rates are calculated correctly and in accordance with state and federal requirements. The Department has sufficient internal controls of this process, including peer review of all aspects of the hospital rate setting methodology as well as review and approval by the employee's supervisor. Due to this review and approval process, the Department does not agree that ongoing maintenance of documentation stating that this review has occurred is necessary.

Auditor's Addendum:

We have considered the Department's response to this recommendation and maintain that the recommendation remains valid. As noted in the narrative, the Department could not provide evidence that any peer or supervisory review occurred over the rate calculation.

Interagency Agreements

Interagency agreements are agreements between state departments in which one department reimburses another department for providing services on its behalf. The agreements provide a more cost-effective way to provide services than

contracting with an outside, third party. The Department participated in a total of four interagency agreements during Fiscal Year 2012: three with the Department of Human Services (DHS) for \$13.9 million, \$5.2 million and \$1.3 million; and one with the Department of Public Health and Environment (DPHE) for more than \$4.2 million. The Department paid DHS and DPHE for the services provided on the Department's behalf at those departments under the interagency agreements. The Department was then reimbursed by the federal government for a portion of the expenditures for the provided services.

What was the purpose of the audit work?

The purpose of the audit work was to review the timeliness of the execution of the interagency agreements between the Department and the other agencies, and to review the Department's recording of the financial activity related to these agreements on the Colorado Financial Reporting System (COFRS), the State's accounting system.

What audit work was performed and how were results measured?

We interviewed Department staff to determine if there were processes in place to ensure timely execution and implementation of the Department's interagency agreements and the proper recording of the associated financial activity on COFRS.

Each interagency agreement defines the parties involved, services provided, effective date, and how funds will be transferred between the departments. Signatory approvals from the agencies' Executive Directors or designees and the Department's Controller are required for the agreement to become active. The interagency agreements stipulate the appropriate recording of amounts due to or from each agency. Further, statute [Section 24-17-102(1), C.R.S.] requires that the State's accounting principles be based on generally accepted accounting principles, as adopted by the Governmental Accounting Standards Board. Therefore, the agencies should accrue their respective expenditures or revenue and report the expected amount payable or due in their balance sheet accounts.

What problem did the audit work identify?

We identified three issues related to the Department's interagency agreements for Fiscal Year 2012:

- **Lack of timely initiation.** The Department did not initiate the approval process for two (50 percent) of the four interagency agreements until October 2011, well after the beginning of Fiscal Year 2012 and the

effective date for the start of services to be provided by DHS and DPHE on July 1, 2011.

- **Lack of timely approvals.** All four of the Department's interagency agreements for Fiscal Year 2012 had significant lag time in the approval process, ranging from 6 to 11 months. For example, one agreement was initiated by the Department prior to Fiscal Year 2012, on April 5, 2011; however, the agreement was not signed by the other department until March 1, 2012, and was not signed by the Department until March 7, 2012.
- **Lack of proper accounting on COFRS.** The Department did not record liabilities during Fiscal Year 2012 that were related to the interagency agreements while requests for payments were being made by DHS and DPHE. The Department waited until the agreements were signed during the fiscal year to record the related liability and expenditures, which as noted above was up to 11 months after the services were provided and expenditures were incurred by DHS and DPHE. Therefore, COFRS did not reflect the liability throughout the fiscal year related to impending transfers of funds from the Department to DHS and DPHE.

Why did the problem occur?

The Department lacked adequate overall internal controls to ensure that it initiated the interagency agreement approval process timely, approved the agreements timely, or booked the related liabilities in COFRS. According to the Department, the interagency agreement process was delayed because program staff at each department were unable to agree to the specific terms of services, even though similar agreements for similar services are in place each fiscal year. As the initiator of the interagency agreements and the original recipient of the federal dollars received as reimbursement for the services provided under the agreements, it is the Department's responsibility to take a proactive approach to ensure the agreements are approved and executed timely, funds are transferred timely and appropriately, and transactions are recording appropriately on COFRS.

Why does this problem matter?

The delays in the signing of interagency agreements created cash management problems at the state level, because the Department waited until the agreements were signed and the expenditures recorded before it drew federal funds for partial reimbursement of the expenditures. As a result, state general funds that could have been used for other purposes were used for the Medicaid program instead of being available after the partial reimbursement by the federal government was executed.

Additionally, by not booking liabilities related to the four interagency agreements throughout Fiscal Year 2012, the Department did not ensure that COFRS accurately reflected the interagency agreement activity. Department staff and others relying on COFRS data throughout the fiscal year for decision making purposes did not have accurate information if all activity was not booked timely.

(CFDA Nos. 93.720, 93.775, 93.777, 93.778; Medicaid Cluster; Procurement and Suspension and Debarment. Classification of Finding: Deficiency in Internal Control.)

Recommendation No. 31:

The Department of Health Care Policy and Financing (Department) should improve its interagency agreement process to ensure that interagency agreements are initiated and approved timely, the related funds are transferred timely and appropriately, and interagency agreement activity is timely and accurately recorded on the Colorado Financial Reporting System (COFRS), the State's Accounting System, throughout the year.

Department of Health Care Policy and Financing Response:

Agree. Implementation date: June 2013.

In order to implement this recommendation, the Department of Health Care Policy and Financing (the Department) staff has already met with Department of Human Services (DHS) staff to address the interagency agreement process. In early Fiscal Year 2012-13, the Department undertook a procedure to streamline the process with DHS by consolidating numerous interagency agreements with numerous statements of work into one Master Interagency Agreement. In addition, to ensure that interagency agreements are initiated and approved and any related funds are transferred timely, the Department initiated option letters to continue the current agreements and funding as provided by the General Assembly.

To fully implement this recommendation, the Department will create a process that ensures the timely and accurate recording of any related financial activity in the Colorado Financial Reporting System that specifically addresses the need for accruals. Further, a similar process will be implemented for any interagency agreements with the Department of Public Health and Environment.

During Fiscal Year 2012, the Office of the State Auditor conducted audit work that resulted in a finding and recommendation addressed jointly to the Department of Health Care Policy and Financing, the Governor’s Office of Information Technology, and the Department of Human Services related to the Colorado Benefits Management System’s Statements on Standards for Attestation Engagements No. 16 Review. This finding and recommendation and the responses of these agencies are included in the Department of Human Services’ chapter within Section III. Federal Award Findings of this report. See Recommendation No. 49.

During Fiscal Year 2012, the Office of the State Auditor conducted the *Medicaid Hospital Provider Fee Program* (October 2012) audit. The information and comments below were contained in that report.

Reliability of Provider Fee Model Data

In State Fiscal Year 2012, the Department paid more than \$897 million in supplemental payments to hospitals in Colorado. Because the Provider Fee Model is the basis for determining how this large amount of state and federal resources is distributed, the calculations in the Provider Fee Model should be based on the most reliable hospital data possible. The Department uses a variety of data sources and data collection methods to calculate the provider fees assessed on and the supplemental payments made to hospitals. Some of these data sources are audited, and others are self-reported. The following table describes the data sources the Department used in Model Year 2 and how each of these data sources was used to calculate the two provider fees and 13 supplemental payments.

Medicaid Hospital Provider Fees Program Data Sources Used for Model Year 2 Hospital Provider Fees and Supplemental Payments		
Type of Fee/Payment	Data Source Used for Calculation	Description of Data Source
Hospital Provider Fees		
Inpatient Hospital Fee	Hospital Provider Survey*	The Hospital Provider Survey contains self-reported hospital data on 24 different data points used in the Provider Fee Model. The Department sends the Hospital Provider Survey to hospitals in March of each year and hospitals must complete and return the survey by April 30.
Outpatient Hospital Fee	Healthcare Cost Report Information System (HCRIS)	The Healthcare Cost Report Information System (HCRIS) is a CMS database used to track audited Medicare Cost Report data submitted by hospitals.

Medicaid Hospital Provider Fees Program Data Sources Used for Model Year 2 Hospital Provider Fees and Supplemental Payments		
Type of Fee/Payment	Data Source Used for Calculation	Description of Data Source
Supplemental Payments		
Outpatient Hospital Supplemental Medicaid Payment	Upper Payment Limit Financial Model & MMIS	<p>Upper Payment Limit Financial Model—calculates the maximum amount, or Upper Payment Limit, that hospitals can receive in a given year in Medicaid reimbursement. CMS must approve the Department’s methodology for the Upper Payment Limit Model. It is an estimate of how much hospitals would receive for providing Medicaid services if Medicare payment principles were used.</p> <p>MMIS—Colorado’s Medicaid claims processing and information retrieval system.</p>
Outpatient High-Volume Small Rural Hospital Supplemental Medicaid Payment	Upper Payment Limit Financial Model & MMIS	See description above.
Colorado Indigent Care Program (CICP) Disproportionate Share Hospital (DSH) Payment	CICP Annual Report	The CICP Annual Report , prepared by the Department and submitted each February 1 to the Senate Health and Human Services Committee and the House Health and Environment Committee of the General Assembly, lists the cost and payments for indigent care for hospitals and other health care providers annually.
CICP Supplemental Medicaid Payment	CICP Annual Report and Cost-to-Charge Ratio	<p>CICP Annual Report—See description above.</p> <p>Cost-to-Charge Ratio—The Department contracts with Parrish, Moody and Fikes to provide the Cost-to-Charge Ratio that determines the Colorado Indigent Care Program and Uninsured Disproportionate Share payments to hospitals.</p>
Uninsured DSH Payment	Hospital Provider Survey & Cost-to-Charge Ratio	See descriptions above.
Inpatient Hospital Base Rate Supplemental Medicaid Payment	Department Hospital Rate Section Financial Model	The Hospital Rate Section Financial Model is set by the Department’s Rate Section. It determines the rates the State pays for various safety net services, such as the inpatient Medicare rate per discharge.
High-Level NICU Supplemental Medicaid Payment	NICU Days Worksheet	The Neonatal Intensive Care Unit (NICU) Days Worksheet is prepared by the Department and identifies the number of NICU days at hospitals in the State.

Medicaid Hospital Provider Fees Program Data Sources Used for Model Year 2 Hospital Provider Fees and Supplemental Payments		
Type of Fee/Payment	Data Source Used for Calculation	Description of Data Source
State Teaching Hospital Supplemental Medicaid Payment	Hospital Provider Survey	See description above.
Large Rural Hospital Supplemental Medicaid Payment	Hospital Provider Survey	See description above.
Denver Metro Supplemental Medicaid Payment	Hospital Provider Survey	See description above.
Metropolitan Statistical Area Supplemental Medicaid Payment	Hospital Provider Survey	See description above.
Pediatric Specialty Hospital Provider Fee Payment	No data required. All Pediatric Specialty Hospitals receive one flat-rate payment	NA
Acute Psychiatric Supplemental Medicaid Payment	Hospital Provider Survey	See description above.
Source: Office of the State Auditor’s analysis of Department of Health Care Policy and Financing information on data sources used to calculate the hospital provider fees and payments. * The Hospital Provider Survey is a key source of data for the inpatient fee and six of the supplemental payments.		

Because the Hospital Provider Survey is based on self-reported hospital data, we identified it as a high-risk data source for the Provider Fee Model. The other data sources for the model were primarily from systems or reports that had been audited and therefore would be lower risk. As a result, we compared a sample of 10 hospitals’ data collection and reporting methods for the annual Hospital Provider Surveys for Model Years 1 through 4. We found that the data are not always accurate, consistent, or reliable. Specifically, we found:

Hospital Provider Survey data are not always accurate. We found inaccurate data reported by a hospital which led to that hospital receiving a payment it was not entitled to under the Provider Fee Model. The Department guidelines for Model Year 3 required hospitals to report the number of Medicaid patient days associated with the hospital’s “Distinct Psychiatric Unit.” One of the 10 hospitals in our sample reported 2,141 Distinct Psychiatric Unit Medicaid patient days when in fact the hospital did not have a distinct psychiatric unit. The hospital did not follow the Department’s instructions on the Hospital Provider Survey, and the error went undetected by the Department. As a result, in Model Year 3, the

hospital received \$428,200 in supplemental payments that it did not qualify to receive through the Acute Care Psychiatric treatment supplemental payment.

Hospital Provider Survey data are not always consistent. One hospital in our sample could not report its nonmanaged care patient days on its Hospital Provider Survey because its database is not designed to distinguish nonmanaged care and managed care patient days. The Department instructed the hospital to report its nonmanaged care patient days in the managed care category. However, the fee that hospitals pay per managed care day is much less than the fee paid per nonmanaged care day. Consequently, the hospital in our sample that reported nonmanaged care patient days as managed care patient days was charged a reduced overall fee. We were unable to determine the amount of the reduction in provider fees because the hospital was unable to separate the data. According to the Department there are other hospitals with similar difficulties separating their managed and nonmanaged care patient days on the Hospital Provider Survey. This type of inconsistent reporting of data results in inequitable fees among participating hospitals.

In addition, there were large variances in individual hospitals' data from year to year, indicating inconsistencies in the Hospital Provider Survey data. We compared the Hospital Provider Survey data for Model Years 1 through 4 for the 10 hospitals in our sample and found 86 of the 240 data points, about one-third, varied from one year to the next by more than 20 percent. According to Department staff, variances of more than 20 percent from the prior year's data could be an indication of an error or other problem with the data.

Hospital Provider Survey data are not always taken from the most reliable source. The Department allows hospitals to use self-reported data when data are already available from the hospital's existing and audited Medicare cost reports. For the data reported in their Hospital Provider Surveys, some hospitals use data directly from their Medicare cost reports, whereas others use data generated directly from their patient data systems or take system data and incorporate projections. As a result, data reported by some hospitals are not coming from the most reliable source. We performed additional analysis to determine whether there were significant differences between the self-reported data in the Hospital Provider Survey and the data in the hospitals' audited Medicare cost reports. We found:

- **Significant variances between self-reported data in the Hospital Provider Surveys and audited Medicare cost report data for multiple data points.** For the 10 hospitals in our sample, we compared the 53 data points that were available on the Medicare cost reports with the self-reported data provided by hospitals for the Model Year 3 Hospital Provider Survey. We found the data reported in the Hospital Provider Survey for 24 (45 percent) of the 53 data points varied by more than 10 percent from data reported in the audited Medicare cost report. This means that while some hospitals

reported data in their surveys directly from the Medicare cost reports, other hospitals used different methods to determine their data that resulted in significant variation from the Medicare cost report data.

- **Significant variances between self-reported data and audited Medicare cost report data for total patient days.** According to the Department, there should not be more than a 5 percent variance between the total number of patient days reported on a hospital's Medicare cost report and the total number of patient days reported in the Hospital Provider Survey for the same year. This is because the total number of patient days represents the number of patients actually served by the hospital, and the total number of patient days should not change significantly in the time between when a hospital completes the Medicare cost report and when it completes the Hospital Provider Survey. We compared the total patient days reported from the Hospital Provider Survey for Model Year 3 to the Medicare cost reports that cover the same year for the 76 hospitals that pay a provider fee and found that 38 hospitals (50 percent) had a deviation of 5 percent or greater. Specifically, we found variances of between 5 and 49 percent for 30 hospitals and variances of 50 percent or more for eight hospitals.

Such significant variances between the data points in the Medicare cost reports and Hospital Provider Surveys raise concerns about the reliability of the data in the self-reported Hospital Provider Surveys.

Some hospitals could not provide documentation to support data reported in their Hospital Provider Surveys. We requested and reviewed the supporting documentation for the Hospital Provider Survey data reported by the 10 hospitals in our sample for Model Years 1 through 3. Of our sample of 10 hospitals, one hospital was not able to provide supporting documentation for any of the data reported in its surveys for any of the three model years. Additionally, three (30 percent) of the 10 hospitals in our sample could not provide supporting documentation for one or more of the 221 data points for one or more years.

We identified three areas in which the Department does not have adequate data collection procedures to ensure the accuracy, consistency, and reliability of the Hospital Provider Survey data that are used in the Provider Fee Model.

First, the Department does not use audited data that is already available. For the Inpatient Hospital Fee and six of the 13 supplemental payments in the Model, data are available in the audited Medicare cost reports. Using self-reported data creates an increased opportunity for unreliable and inaccurate data to be used in the Provider Fee Model and results in an increased need for oversight and review by the Department to ensure the data are reliable and consistent. Further, the hospitals have already compiled the data for the Medicare cost reports and could save time and effort by using the existing cost report data rather than compiling

data again for the Hospital Provider Survey. Similar problems were identified in a 2011 federally required audit initiated by the Department that reviewed the Disproportionate Share Hospital (DSH) Program. In this report, Clifton Gunderson, a certified accounting firm, recommended that the Department establish a process to collect and retain the necessary documentation from hospitals to support the data reported and that the Department use existing, audited data to calculate the DSH payments. The Department reports that it is working to address the data collection concerns raised in the Clifton Gunderson audit by developing a uniform report system and comprehensive instructions and training for Colorado hospitals to gather the data elements the Department does not possess.

Second, the Department's instructions for the Hospital Provider Survey are not clear enough. Although the Department has made improvements each year in the quality of its Hospital Provider Survey instructions, eight of the 10 hospitals in our sample are still confused about how to determine one or more of the data points requested in the survey.

Third, the Department does not have sufficient controls over data used in the Provider Fee Model. The Department's reliance on self-reported data from the Hospital Provider Survey in the Provider Fee Model increases the need for the Department to implement oversight mechanisms to ensure that the self-reported data are accurate, consistent, and reliable. We reviewed the Department's processes for monitoring the accuracy of the data reported in the Hospital Provider Survey and found that the Department does not require hospitals to maintain supporting documentation for the data reported in the Hospital Provider Survey, and the Department does not conduct a risk-based review of supporting documentation for the data reported in the Hospital Provider Survey. Further, the Department does not have a robust process to follow up on large variances in data reported by hospitals from their prior-year data. For example, in Model Year 3, the Department conducted a comparison of the data points reported in the Hospital Provider Surveys to those reported the prior year for each hospital and made note of the data points that varied by more than 20 percent from those reported the prior year. The Department staff briefly reviewed the variances and contacted some hospitals to request clarification. However, the Department does not have documentation of any follow-up action taken. The Department should continue conducting variance analysis and implement processes to ensure that it follows up and takes action on any variances, including, but not limited to, making adjustments to future fees and payments for errors.

Our review of hospital provider survey data for a sample of 10 hospitals showed that some hospitals are not reporting data accurately, consistently, or reliably, and the Department lacks an effective system of controls to monitor the data provided. As a result, the fees charged to hospitals and the supplemental payments made to

hospitals may be incorrect or inequitable. Further, the Department's lack of procedures for reviewing data in the Hospital Provider Surveys creates a risk of abuse that hospitals could intentionally or unintentionally report false information and it would not be detected by the Department.

(CFDA No. 93.778; Medicaid Cluster; Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Matching, Level of Effort, Earmarking. Classification of Finding: Significant Deficiency.)

Recommendation No. 32:

The Department of Health Care Policy and Financing (Department) should ensure the Hospital Provider Fee Model is based on accurate, consistent, and reliable data by:

- a. Establishing data collection methods to obtain hospital data for the Hospital Provider Fee Model that are based on existing, reliable data sources where possible. The Department should consider gathering data directly, whenever possible, from the most recently available Medicare cost reports rather than requiring hospitals to self-report data in the Hospital Provider Survey.
- b. Developing clear, consistent requirements for the data sources and methodologies hospitals must use to complete the Hospital Provider Survey.
- c. Requiring hospitals to maintain supporting documentation for the data points reported in the Hospital Provider Survey.
- d. Developing and implementing policies and procedures for an annual, risk-based review, to determine the accuracy and reliability of the self-reported data in the Hospital Provider Survey. The Department should also establish and implement procedures to take follow-up action with hospitals on data points in question, including, but not limited to, adjustments to future fees and payments for errors.

Department of Health Care Policy and Financing Response:

- a. Agree. Implementation date: December 2013.

The Department recently contracted with a vendor to develop an online Uniform Inpatient and Outpatient Medicaid and Uninsured Care

Cost and Charge Report (Uniform Cost Report) to allow hospitals to report data necessary for calculation of the hospital provider fee model and supporting documentation. The vendor began work on the Uniform Cost Report on July 1, 2012, and the first Uniform Cost Reports are scheduled to be received from hospitals in spring 2013 for use in the 2013-14 hospital provider fee model.

- b. Agree. Implementation date: December 2013.

As part of the development of the Uniform Cost Report described in Part a., a comprehensive manual and instructions for hospitals will be developed that will identify acceptable and preferred data sources and describe appropriate and accurate data collection and retention methods.

- c. Agree. Implementation date: December 2013.

The manual referred to in Part b. will describe requirements for maintenance of supporting records. In addition, the vendor will conduct annual training for hospitals throughout the state.

- d. Agree. Implementation date: December 2013.

The Department will develop policies and procedures to review submitted information for all hospitals for accuracy and to determine when an adjustment to assessed fees or payments will be made. In addition, the vendor will conduct annual desk reviews of submitted Uniform Cost Reports and supporting documentation for selection of hospitals each year.

Collecting Excess Hospital Provider Fees

Statute [Section 25.5-4-402.3(3)(b)(II), C.R.S.] requires the amount collected from the hospital provider fee and federal matching funds generated from the hospital provider fee be sufficient to pay for the purposes outlined in statute. Annually, using the Provider Fee Model, the Department calculates the total amount of hospital provider fees needed to meet the anticipated costs for the Program's purposes. The original uses for the provider fee outlined in statute are to (1) increase reimbursements to hospitals for providing medical care under the State medical assistance program and CICP, (2) expand eligibility for public medical assistance to the expansion populations identified in statute, and (3) cover Department administrative costs related to the Program. In accordance with Senate Bill 11-212, the hospital provider fee is also allowed to be used to offset a

portion of the general fund’s share of Medicaid expenditures in Fiscal Years 2012 and 2013. In addition, to comply with statute, the Provider Fee Model includes the specific costs for which the provider fee will be used each year.

As a result, it is imperative that the Department and the Advisory Board review the calculations and underlying projections for the Provider Fee Model throughout the course of the year and make adjustments, as necessary, to ensure that it does not collect more hospital provider fees than are needed to support the statutory purposes of the Program in a given year.

The Department, with the approval of the Advisory Board and Medical Services Board, may retain unused provider fees collected each year. We reviewed the revenues and expenditures for the Program and determined that the Department collected significantly more in hospital provider fees than it needed to fund the Program during each of the first three years. At the end of each State Fiscal Year, the Department made recommendations to the Advisory Board on whether the Department should issue a refund of unused hospital provider fees to the hospitals that year and/or carry over excess funds to the next year. The Department and the Advisory Board then submit a final recommendation to the Medical Services Board for approval. In each of the first three years of the Program, the Department and Advisory Board recommended to the Medical Services Board to carry over excess provider fees to the next year. The table below shows the amount of funds remaining in the Cash Fund at the end of each fiscal year and the amount refunded to hospitals in each year.

Medicaid Hospital Provider Fee Program Hospital Provider Fee Cash Fund Balance by State Fiscal Year (In Millions)			
Fiscal Year	Cash Fund Balance	Amount Refunded to Hospitals	Cash Fund Balance Carried Over
2010	\$43.9	\$38.0	\$5.9
2011	\$22.5	\$0.0	\$22.5
2012	\$24.8	\$0.0	\$24.8
Source: Office of the State Auditor’s analysis of Colorado Financial Reporting System data.			

The Cash Fund balance at the end of State Fiscal Year 2010 was approximately \$43.9 million. The Department refunded hospitals \$38 million and carried over \$5.9 million in unused hospital provider fees and interest earned. At the end of State Fiscal Year 2011, approximately \$22.5 million remained in the Cash Fund and those funds were all rolled into the next model year to fund a portion of the Senate Bill 11-212 requirement for the Department to collect \$50 million in provider fees in Fiscal Year 2012 to offset the State general fund’s share of the Medicaid matching funds. Finally, \$24.8 million remained in the Cash Fund at the

end of State Fiscal Year 2012 and at its July 2012 meeting, the Advisory Board approved a recommendation to the Medical Services Board to carry over the full amount to pay for anticipated expansion population costs for Model Year 4 and currently the Department is waiting on the Medical Services Board approval to carry over those funds.

During our audit, we found that the majority of the overcollections in the first two years of the Program are attributable to the fact that the Department overestimated the amount of provider fees needed to fund the expansion populations. Based on the Department's estimates of expansion population costs, and the resulting fees collected, the table below shows that in Model Year 1, the Department collected \$25.6 million more in fees to pay for expansion services than it spent on the expansion population. In Model Year 2, the Department collected \$13 million more than it spent on the expansion population costs for that year. Model Year 3 will not be completed until September 30, 2012 and the Department's estimates for the expansion population costs are made for the entire model year, rather than by month or quarter. Further, the Department reports that expansion population cost estimates cannot be prorated for only a portion of the year since the cost estimates in the Hospital Provider Fee Model are based on the assumption that expenditures are not incurred equally throughout the model year. As a result, at the time of our audit, the Department was unable to project the amount of the expansion population cost estimate for Model Year 3 that could be compared to the actual expenditures as of June 30, 2012. However, for Model Year 3, the Department estimated expansion costs of \$105.4 million and as of June 30, 2012, which is three quarters of the model year, it had expended approximately \$50.3 million for the expansion populations. While expenditures for expansion populations are expected to increase in the fourth quarter of Model Year 3 due to the recent implementation of two expansion populations, we are concerned that the Department will likewise overcollect fees in Model Year 3 as it had previously. The table below compares the estimated expansion population costs contained in the Provider Fee Model to the actual expenditures by model year.

Medicaid Hospital Provider Fee Program Comparison of Estimated to Actual Expansion Population Costs by Model Year As of June 30, 2012 (In Millions)			
Model Year	Expansion Population Costs Estimated in Model	Actual Expended	Amount Collected and Not Spent
Model Year 1	\$27.2	\$1.6	\$25.6
Model Year 2	\$60.9	\$47.9	\$13.0
Model Year 3	\$105.4	\$50.3 ¹	To Be Determined ²
Source: Office of the State Auditor's analysis of Hospital Provider Fee Model and Colorado Financial Reporting System data.			
¹ Model Year 3 only includes actual expenditures as of June 30, 2012, which covers the first three quarters of the model year.			
² For Model Year 3, actual expenditures are only known for the first three quarters of the model year and therefore the Department was unable to estimate the amount collected and not spent for Model Year 3.			

The Department reports several reasons for the overcollection of provider fees for the expansion populations in the first three years of the Program.

- First, the Department's Budget Section uses statistical analysis to project the total cost for each expansion population it will serve during the model year; however, the Department stated that determining estimates for new expansion populations is difficult in the early years of a new program because there are a number of factors that cannot be easily estimated. As a result, estimates are likely to be off in the first year or two of a program.
- Second, the Department reported that an error in the way enrollment spans are communicated between the Department's eligibility and billing systems led to the overestimation of the CHP+ expansion populations in all model years.
- Third, the expansion population cost estimates for Model Year 2 included \$5.2 million for the Disabled Buy-in program that was not implemented until Model Year 3.
- Finally, in Model Year 3, the Department anticipates only using approximately \$15 million of the \$40 million in the Model for the Adults without Dependent Children expansion population that year.

While the Department reports not wanting to overcollect hospital provider fees, each year since the Program began the hospitals have paid fees in excess of what was needed to pay for the expenditures. In addition, the Cash Fund is earning interest on the hospital provider fees that could otherwise be used by hospitals.

According to Section 25.5-4-402.3(4)(c), C.R.S., interest earned from hospital provider fees shall remain in the Cash Fund, cannot be used for purposes other than those specified in the statute, and must be used for the Program in future fiscal years. For instance, the Department collected approximately \$43 million more than it needed to pay for Program costs during Model Year 1, yielding the Cash Fund approximately \$900,000 in interest during the three months the Program was in operation that year. The \$900,000 in interest earnings remained in the Cash Fund to be used in the next fiscal year.

According to Section 25.5-4-402.3(6)(e)(I), C.R.S., the Advisory Board is responsible for recommending to the Department the timing, method of assessment and amount of the provider fee. Thus, the Department must seek Advisory Board approval of the Provider Fee Model that includes the expansion population cost estimates and any mid-year changes to the Provider Fee Model. However, our interviews with Department staff and review of Advisory Board meeting minutes indicate the Department does not provide the Advisory Board with updates throughout the year on the actual expansion population expenditures as compared to the expansion population costs estimated in the Provider Fee Model for that year. Therefore, the Advisory Board has not had the updated information necessary to make decisions about the timing and amount of the hospital provider fee or to make mid-year adjustments, if needed. Ultimately, the Advisory Board is not ensuring that fees do not significantly exceed the Program's actual needs each year. The Department has not been providing the Advisory Board with quarterly updates on the expansion population expenditures that would provide the Advisory Board the opportunity to monitor and proactively advise the Department on the best use of excess hospital fees and the ability to make recommendations about mid-year adjustments to fees if they are warranted in order to reduce the financial burden on hospitals.

(CFDA No. 93.778; Medicaid Cluster; Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Matching, Level of Effort, Earmarking. Classification of Finding: Significant Deficiency.)

Recommendation No. 33:

The Department of Health Care Policy and Financing (Department) and the Hospital Provider Fee Oversight and Advisory Board (Advisory Board) should improve the monitoring of the Hospital Provider Fee Program expansion population expenditures to ensure that the Department does not charge hospitals a hospital provider fee significantly greater than what is needed to cover the costs of the expansion population in the current model year. Specifically:

- a. The Department should provide quarterly updates to the Advisory Board comparing Model estimates for the expansion populations to the actual program expenditures for the expansion populations.
- b. The Advisory Board should review the expansion population expenditures quarterly and, if necessary, make recommendations to the Department and the Medical Services Board about the need to revise the Hospital Provider Fee Model to ensure the amount collected for expansion populations more accurately reflects the expansion population costs, and if necessary consider mid-year adjustments to fees in the event it appears that the Department will significantly overcollect in a given year.

Department of Health Care Policy and Financing Response:

- a. Agree. Implementation date: March 2013.

On a quarterly basis, the Department will report the actual versus estimated fees and expenditures for expansion populations to the Advisory Board for their review and recommendation.

Hospital Provider Fee Oversight and Advisory Board Response:

- b. Agree. Implementation date: March 2013.

The Advisory Board will review the actual expenditures for Medicaid and CHP+ expansions funded by hospital provider fees on a quarterly basis. The Advisory Board will make recommendations to the Department and the Medical Services Board as it finds necessary to ensure that fees collected are sufficient, but not significantly greater than needed, to fund expenditures for expansion populations.

Information Technology Security

The Department utilizes a spreadsheet that includes a complex set of calculations to compile the Provider Fee Model each year. As described in previous sections of this report, data are taken from a variety of sources annually and entered by Department staff into the Provider Fee Model spreadsheet to determine the amount each hospital will pay in fees and receive in supplemental payments for that year. Because of the monetary size of the Program and the complicated nature

of the Provider Fee Model, it is critical for the Department to ensure that the information contained in the Provider Fee Model spreadsheet is secure and can only be accessed and modified by appropriately authorized staff. Best practices in the area of information security recommend the following controls for information systems similar to the Hospital Provider Fee Model spreadsheet:

- **The State of Colorado Information Security Policy on Access Control (P-CISP-008)**—requires state agencies to “limit user access to the minimum required to perform assigned duties.” Specifically, the policy requires access to networks, applications, files, and records be restricted to only those users that have a business need to read, write, or modify the data.
- **NIST Special Publication 800-53, *Recommended Security Controls for Federal Information Systems and Organizations***—requires that financially significant systems, such as the spreadsheet used by the Department for the Provider Fee Model, have in place mechanisms to log changes made to applications that distribute funds in order for administrators to track changes made to them in the event those changes have to be reviewed or reversed.

During our audit, we reviewed the Department’s security measures for the Provider Fee Model spreadsheet. Overall, we identified two areas for improvement.

- **Restricting User Access**—The Department has not sufficiently restricted access to the network folder that contains the Provider Fee Model spreadsheet. During our review, we found 16 Department staff members (14 in the Safety Net Program and two Department-level support staff) have access to the Provider Fee Model spreadsheet that would enable them to read, write, and modify the documents. However, according to the Department, only four Department staff members have a business need to access the Provider Fee Model spreadsheet. As a result, there are 12 Department staff with no business need to access the Provider Fee Model spreadsheet that can access the spreadsheet. Department staff members with excessive privileges and access to the Provider Fee Model could potentially make unauthorized changes to it.
- **Developing a Method to Track Changes**—The Department does not currently have a method for tracking changes in the spreadsheet used for the Provider Fee Model. As a result, changes made within the spreadsheet, such as data changes within a cell, changes to formulas, and deleted data, are not being tracked. Tracking changes to the Provider Fee Model spreadsheet is important because the Department staff create several iterations of the Provider Fee Model during the process of finalizing it

each year. Since the Department is unable to effectively track changes, the Department does not have a history of the changes made, thus, the Department does not have the capacity to hold employees accountable for the maintenance and correct calculations in the Provider Fee Model. Also, the Department does not have a log of changes made in cases in which changes need to be reversed.

The Department does not have adequate controls to restrict unnecessary user access to the Provider Fee Model spreadsheet to ensure that the calculations and data in the Provider Fee Model are sufficiently controlled. In addition, the Department does not have a mechanism in place to automatically track and log all changes to the information and formulas contained in the spreadsheet.

(CFDA No. 93.778; Medicaid Cluster; Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Matching, Level of Effort, Earmarking. Classification of Finding: Significant Deficiency.)

Recommendation No. 34:

The Department of Health Care Policy and Financing (Department) should improve the information security of the Provider Fee Model spreadsheet by:

- a. Restricting access to the Provider Fee Model spreadsheet to only those users who have a business need to access it.
- b. Developing a method to track changes in the Provider Fee Model spreadsheet that allows the Department to document the history of changes made in the spreadsheet over time.

Department of Health Care Policy and Financing Response:

- a. Agree. Implementation date: November 2012.

The Department will restrict access to the current hospital provider fee model to only those users who have a business need to access it immediately.

- b. Agree. Implementation date: October 2013.

The Department will identify and utilize a logging and/or versioning feature to track changes during model development beginning with the next model year.

During Fiscal Year 2012, the Office of the State Auditor conducted the *Medicaid Eligibility Status for Adult Civil Patients* (May 2012) audit. The information and comments below were contained in that report.

Medicaid Claims and the Institution for Mental Diseases (IMD) Exclusion

Federal law (42 USC 1396d) bars federal matching funds from being used to cover the cost of care for Medicaid clients aged 21 through 64 who are patients in an institution for mental diseases (IMD). We refer to this provision in federal law as the “IMD exclusion.” An IMD is defined as a hospital, nursing facility, or other institution of more than 16 beds that is primarily engaged in providing diagnosis, treatment, or care of persons with mental diseases, including medical attention, nursing care, and related services. The IMD exclusion was designed to ensure that states, rather than the federal government, have principal responsibility for funding inpatient psychiatric services. According to the State Medicaid Manual issued by the federal Centers for Medicare and Medicaid Services, the IMD exclusion also extends to care an IMD patient receives outside of the facility.

The Colorado Mental Health Institutes at Fort Logan and Pueblo (Institutes) both qualify as an IMD, which means that the cost of care for Medicaid patients aged 21 through 64 must be paid entirely by the State from the date of admission through the date of discharge. (Twenty-one-year-olds who were admitted to the institution prior to turning 21 do not fall under the IMD exclusion until the age of 22.) For IMD-excluded patients, the cost of care is primarily paid for by state general funds appropriated to the Institutes. The Institutes also bill the cost of care to other payer sources (e.g., the patient, third-party insurers, Medicare), where applicable.

What audit work was performed and how were the results measured?

We obtained admission and discharge data from the Department of Human Services (CDHS) and Medicaid eligibility data from the Department of Health Care Policy and Financing (HCPF) for all 877 adult civil patients (i.e., patients aged 21 through 64) who were discharged from the Fort Logan and Pueblo

Institutes during Fiscal Year 2011. These patients had a total of 1,056 stays, as some patients were admitted and discharged multiple times during the year. We matched the admission and discharge data with the Medicaid eligibility data and determined that 497 patients were Medicaid eligible as of their admission date.

Among these 497 adult civil Medicaid patients who were discharged in Fiscal Year 2011, we identified a subgroup of 41 patients for our audit testwork who had a length of stay of at least 90 days. We then analyzed Medicaid claims data for this subgroup of 41 patients. As mentioned previously, when a Medicaid-eligible individual aged 21 through 64 is a patient in an IMD (i.e., the Institutes), federal matching funds are not available for Medicaid-covered services regardless of whether the services are provided inside or outside the IMD. The cost of care must be paid entirely by the State from the date of admission to the IMD through the date of discharge. Consistent with this federal requirement, State Medicaid Rules specifically exclude IMD patients aged 21 through 64 from eligibility for medical assistance. State Medicaid Rules further exclude such patients from enrollment in a Behavioral Health Organization (BHO) or other managed care organization under Medicaid. (The BHOs are managed care organizations that arrange for or provide mental health services under Colorado's Medicaid program.) Therefore, due to the IMD exclusion, we should not see any Medicaid claims, including capitation payments for managed care programs, being paid for adult civil patients aged 21 through 64 while they are inpatients at the Institutes.

What problem did the audit work identify?

Overall, we found that the State is not fully complying with the federal IMD exclusion, having paid Medicaid claims for most of the patients in the subgroup we reviewed. Specifically, we identified questioned costs totaling \$76,318 for 288 Medicaid claims that HCPF paid for 36 of the 41 patients in the subgroup. All of these 288 claims were for dates of service that fell during the time the patients were admitted inpatients at one of the two Institutes. The Medicaid claims we identified fall broadly into four categories, as shown in the following table:

Medicaid Claims Paid for 36 Adult Civil Patients Who Were Discharged From a State Mental Health Institute in Fiscal Year 2011			
Claim Type	Number of Claims	Number of Patients¹	Total Amount
Monthly Capitation Payments to Behavioral Health Organizations for Enrollment in the Community Mental Health Services Program ²	192	36	\$27,801
Monthly Capitation Payments to Other Medicaid Managed Care Organizations ²	56	10	\$36,218
Alternative Care Facilities (i.e., assisted living)	22	3	\$10,201
Pharmacies	18	5	\$ 2,098
Total	288	36	\$76,318
Source: Office of the State Auditor's analysis of Medicaid claims data provided by the Department of Health Care Policy and Financing (HCPF).			
¹ The total for this column is an unduplicated count of patients with claims. Some patients had claims within more than one claim type.			
² Capitation payments are fixed amounts that HCPF pays automatically on a monthly basis for each Medicaid client who is enrolled in a managed care program.			

We question all of the claims we identified for these 36 Institute patients on the basis of the federal IMD exclusion and related State Medicaid Rules. We acknowledge that there may be reasons why service providers would submit claims for individuals while they are inpatients at an Institute. For example, State Medicaid Rules allow alternative care facilities to bill Medicaid for up to 42 days in a calendar year for a resident who is on programmatic leave from the facility for therapeutic and/or rehabilitative purposes. However, such claims are not allowable for the patients in our subgroup due to the patients' age and status as IMD patients.

It should be noted that none of the claims we identified were for care that the patients received from the Institutes. We confirmed with accounting staff at the Institutes that they do not bill Medicaid or any BHO for Medicaid patients who fall within the IMD exclusion (i.e., are between the ages of 21 and 64). The Institutes bill other available payer sources, including third-party insurers and Medicare, where applicable. In addition, state law (Section 27-92-101, et seq., C.R.S.) requires the Institutes to evaluate each patient's own resources and bill the patient based on his or her ability to pay. Any remaining costs that the Institutes cannot bill and that might otherwise have been paid by Medicaid are covered by State general funds appropriated to the Institutes. For the 41 patients in the subgroup we reviewed, Institute staff estimate that the cost of care provided by the Institutes, inclusive of both mental health services and medical care, totaled

about \$5.4 million, none of which was billed to Medicaid. Of this amount, about \$5.1 million was covered by the State's General Fund.

Why did the problem occur?

As the State Medicaid Agency, HCPF is responsible for ensuring that Colorado abides by the federal IMD exclusion. HCPF is also responsible for analyzing claims data in an effort to reduce the possibility of improper payments for claims that are medically unnecessary, duplicative, erroneous, or potentially fraudulent.

In general, HCPF does not adequately screen or review claims for Institute patients to accomplish either of these two goals. First, as we explain in greater detail below, HCPF lacks controls to prevent its claims processing system, known as the Medicaid Management Information System (MMIS), from paying claims for patients who fall under the IMD exclusion. Second, HCPF does not have a process or procedure for checking whether it has paid claims for IMD-excluded patients.

- **Payment Controls in MMIS.** MMIS currently lacks functionality to globally suppress payments on claims for specific clients during a specified time span without changing the client's eligibility status. However, HCPF is currently conducting a procurement process to replace MMIS and has an opportunity to add this functionality to the new system.

While a global suppression of payments is not currently possible, HCPF staff report that they have the capability to halt Medicaid capitation payments for a period of time by entering "exclusion spans" into MMIS. Exclusion spans represent a period of time for which capitation payments should not be made. HCPF currently uses exclusion spans to stop capitation payments for forensic patients at the Institutes who have been deemed by a court to be Incompetent to Proceed or Not Guilty by Reason of Insanity in a criminal proceeding. Thus, in a similar manner, HCPF could use exclusion spans to stop capitation payments for all Institute patients enrolled in Medicaid and who fall under the IMD exclusion. However, regardless of the specific process used, HCPF first needs to routinely receive reliable data on admission and discharge dates from CDHS for Medicaid patients being treated as inpatients by the Institutes. HCPF does not currently receive such data.

- **Compliance Monitoring.** One of HCPF's functions is to monitor Medicaid providers for compliance with federal and state statutes and regulations. To this end, HCPF has established a Program Integrity Section to engage in a variety of monitoring activities, including data mining, onsite reviews, desk audits, and claims reviews. All of these

activities are aimed at detecting noncompliance and preventing fraud and abuse. However, the Program Integrity Unit does not currently obtain or use patient information from the Institutes to monitor providers who submit claims for patients with a date of service falling during the patient's Institute stay. In addition to monitoring for compliance with the IMD exclusion, the Program Integrity Unit could use such information for Institute patients of all ages to identify and investigate claims that may be inconsistent with their inpatient status. We forwarded the list of questionable claims we identified during our audit to the Program Integrity Unit for further investigation and follow up.

Why does this problem matter?

In total, we identified more than \$76,300 in questioned costs stemming from Medicaid claims for dates of service that fell during the time the patients were receiving inpatient care at the Institutes. As discussed previously, these claims are not allowable because of the federal IMD exclusion. Of these questioned costs, about \$51,100 was paid during Fiscal Year 2011 (the remaining amount was paid in prior fiscal years). However, it is likely that the total amount of questionable claims in a given year is higher. This is because the 41 patients we reviewed represent only a small subset of all Medicaid patients within the IMD-excluded age range whom the Institutes served. For example, the Institutes report that, in Fiscal Year 2011, they served about 509 inpatients between the ages of 21 and 64 who were Medicaid eligible on the date of admission. These patients had a combined total of 632 stays during the year. Given the lack of controls for ensuring compliance with the federal IMD exclusion, HCPF could potentially have paid claims for any of these patients during their stays.

In addition to ensuring compliance with federal requirements, it is important that action be taken to address the issue we identified because these controls will prevent the State from paying duplicative costs. For example, a large portion of the questioned costs we identified, about \$64,000, consisted of automatic capitation payments to BHOs and other Medicaid managed care organizations. However, the State already pays for the full range of care for IMD-excluded patients through the Institutes' General Fund appropriations. Therefore, additional money paid to managed care organizations for patients whose cost of care cannot be paid for by Medicaid is duplicative and a waste of state matching funds.

(CFDA No. 93.778; Medicaid Cluster; Activities Allowed or Unallowed. Classification of Finding: Significant Deficiency.)

Recommendation No. 35:

The Department of Health Care Policy and Financing (HCPF) should develop controls to ensure that Medicaid does not pay any claims for Fort Logan or Pueblo Institute patients who fall under the federal institution for mental diseases (IMD) exclusion. Specifically, HCPF should:

- a. Work with the Department of Human Services (CDHS) to develop a process for receiving data on the dates of admission and discharge for Medicaid-eligible clients, regardless of age, who are inpatients at the Fort Logan and Pueblo Institutes.
- b. Use the patient information obtained through part a to develop a process for identifying and denying, or flagging for further investigation, all Medicaid claims, including capitation payments, for IMD-excluded patients. Additionally, HCPF should pursue a long-term solution as part of the Medicaid Management Information System (MMIS) reprocurement.
- c. Use the patient information obtained through part a to develop a routine process for identifying and reviewing for appropriateness all claims paid for Medicaid clients, regardless of age, who were inpatients at the Fort Logan or Pueblo Institute on the date of service.
- d. Investigate the claims questioned in this audit and recoup payments as appropriate.

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

- a. Agree. Implementation date: July 2012.

The Department agrees to work with the Department of Human Services to develop a process for receiving timely data on admission and discharge dates for Medicaid-eligible clients, regardless of age, who are inpatients at the Pueblo and Fort Logan Mental Health Institutes. HCPF and CDHS staff held a phone conference on May 9, 2012, to discuss how to operationalize this process. The Department is confident that a reliable process will be in place no later than July 1, 2012. This process will provide the data necessary to support implementation of parts b, c, and d.

- b. Agree. Implementation date: Interim process – August 1, 2012. reprocured MMIS – March 2016.

The Department agrees that identifying and denying claims for IMD-excluded clients are important.

Provided that a process or link is implemented allowing the regular receipt of adequate client data from the IMDs, the Department will ensure that the capability to systematically identify, deny, or flag claims for further investigation for IMD-excluded clients is implemented in its reprocured MMIS. The reprocured MMIS is expected to be operational by March 2016.

In the interim, provided that a process or link is implemented allowing the regular receipt of adequate client data from the IMDs, the managed care eligibility spans of clients admitted or discharged from the IMDs will be updated monthly in the current MMIS to prevent the payment of capitation amounts for clients in the IMDs. Medicaid payments for other types of services will be identified post-adjudication as discussed in the response to part c.

- c. Agree. Implementation date: July 2012.

The Department agrees with this recommendation. The Department's Program Integrity Section will conduct monthly data monitoring for fee-for-service claims paid when clients of any age are institutionalized in the mental health institutes. Using data provided by CDHS, together, Program Integrity and Department policy staff will analyze any paid claims for proper recovery actions.

The Program Integrity Section's data team is currently establishing its work plan and will prioritize conducting monthly monitoring to identify fee-for-service claims paid when clients of any age are institutionalized in the mental health institutes. By partnering with CDHS, Program Integrity and Department policy staff will analyze any paid claims for proper recovery actions.

- d. Agree. Implementation date: Implemented and ongoing.

The Department agrees with this recommendation and has already begun investigating claims reviewed by the Office of the State Auditor. The Department agrees that the capitation payments identified by the OSA were made in error and will begin its process of recovering those questioned costs and will continue to review the

alternative care facility and pharmacy claims to identify any appropriate recoveries.

As part of the Department's Program Integrity (PI) annual work plan, the PI Section has already expanded its scope of review of alternative care facilities that started in January 2012 (currently underway) to identify and determine proper recovery actions involving claims during IMD stays. Should the Department identify any erroneous payments that contain Federal Financial Participation (FFP) funds, the Department will record such reimbursements to the federal government on the CMS-64 in the quarter for which the recovery occurred, return these funds to the federal government, and report these recoveries on the CMS-64.

Department of Health Care Policy and Financing

Prior Recommendations Material Weakness and Significant Deficiency Not Remediated by the Department As of June 30, 2012

The following recommendations relating to deficiencies in internal control classified as material weaknesses and/or significant deficiencies were communicated to the Department in the previous year and have not yet been remediated as of June 30, 2012, because the implementation dates were in a subsequent fiscal year. These recommendations can be found in the original report and Section IV. Prior Recommendations of this report.

Current Rec. No.	Prior Report and Rec. No.	Recommendation/ Classification	Implementation Date Provided by Department
2012 Single Audit Rec. No. 36	2011 Single Audit Rec. No. 26	Provider Eligibility <i>Material Weakness</i>	March 2016
2012 Single Audit Rec. No. 37	2011 Single Audit Rec. No. 29	Other Health Insurance and the Children's Basic Health Plan Program <i>Material Weakness</i>	June 2016
2012 Single Audit Rec. No. 38	2011 Single Audit Rec. No. 32	Medicaid and Children's Basic Health Plan Termination of Benefits and Recovery of Payments <i>Significant Deficiency</i>	June 2013
2012 Single Audit Rec. No. 39	2011 Single Audit Rec. No. 33	Monitoring of Health and Safety Surveys and Certifications <i>Significant Deficiency</i>	July 2012
2012 Single Audit Rec. No. 40	2011 Single Audit Rec. No. 36	Child Enrollment in the Children's Basic Health Plan <i>Significant Deficiency</i>	a. No implementation date provided. b. June 2013

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Department of Higher Education

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

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

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

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

Board of Regents of the University of Colorado

Organization and Administration

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

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

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

The three campuses comprise 27 schools and colleges, which offer 132 fields of study at the undergraduate level and 190 at the graduate level, offering 269 bachelor's and master's degrees, along with 94 doctorates.

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

The Board of Regents appoints the President of the University. The President is the Chief Executive Officer of the University. The President is responsible for the administration of the University and for compliance of all University matters with applicable regent laws and policies and state and federal constitutions, laws, and regulations. The President is also the Chief Academic Officer of the University, responsible for providing academic leadership for the University in meeting the needs of the State, and shall maintain and advance the academic policies of the University. The President is also the chief spokesperson for the University and interpreter of University policy and represents and interprets the roles, goals, and needs of the University throughout the State and elsewhere, as appropriate. The

Chancellors are the chief academic and administrative officers at the campus level, responsible to the President for the conduct of the affairs of their respective campuses in accordance with the policies of the Board of Regents.

Enrollment, tuition, and faculty and staff information is presented below. The information was obtained from the Budget Data Book for the respective fiscal years, prepared by the University for the Colorado Department of Higher Education.

The following comments were prepared by the public accounting firm of CliftonLarsonAllen, LLP, which performed the Fiscal Year 2012 audit work at the University of Colorado.

Student Financial Aid Cluster

Special Tests – Return of Title IV Funds

The purpose of Student Financial Aid (SFA) Programs is to provide assistance to eligible students attending institutions of postsecondary education. When a recipient of Title IV grant or loan assistance withdraws from an institution during a payment period or period of enrollment in which the recipient began attendance, the institution must determine the cumulative amount of Title IV aid earned by the student as of the student's withdrawal date. If the total amount of Title IV assistance earned by the student is less than the amount that was disbursed to the student or on his or her behalf as of the date of withdrawal, the institution must return the excess disbursement to the Department of Education or to the Federal Family Education Loans (FFEL) lender. The institution is responsible for determining the student's date of withdrawal. The affected institution is required to deposit or transfer returns of Title IV funds into the SFA account or to initiate an electronic fund transfer to the U.S. Department of Education or the appropriate FFEL lender as soon as possible, but no later than 45 days after the date of the student's withdrawal. In Fiscal Year 2012, we tested the return of Title IV funds process at the University of Colorado Denver (CU Denver) campus, which disbursed nearly \$196 million in Title IV funds during the period.

What was the purpose of the audit work?

As required by the Office of Management and Budget's *Circular A-133*, we performed testing of CU Denver's calculations of return of Title IV funds to determine whether CU Denver made returns of Title IV funds in the proper amount and in a timely manner.

What audit work was performed and how were results measured?

We selected a sample of 43 Title IV recipients who withdrew, dropped out, or never began attendance during the audit period. Our testing procedures included ensuring that (1) the refunds of Title IV funds were calculated correctly, and (2) when a calculation resulted in a return of Title IV funds, the funds were returned within the 45-day requirement.

What problem did the audit work identify?

At CU Denver, one of the Title IV refunds tested was returned 147 days after the student's withdrawal date. All other tested refunds were calculated correctly and returned timely.

Why did the problem occur?

CU Denver reported that there was a change in CU Denver staff responsible for the return of Title IV funds process. While internal review processes exist to check the accuracy of the calculation, processes were not in place to review if funds were, in fact, returned. In addition, staff did not use the tracking mechanisms available in the Integrated Student Information System to help ensure returns of Title IV funds were completed timely. As a result, staff did not perform follow up to ensure excess funds had been returned within 45 days after the date of the student's withdrawal.

Why does this problem matter?

Because CU Denver failed to return Title IV funds on a timely basis in that case, the University was out of compliance with federal program regulations.

(CFDA Nos. 84.007, 84.032, 84.033, 84.063, 84.268, 84.375, 84.376, 84.379, 93.342, 93.364, 93.407, 93.408, 93.925; Federal Student Aid Financial Cluster; Special Tests and Provisions. Classification of Finding: Significant Deficiency.)

Recommendation No. 41:

The University of Colorado Denver should use tracking mechanisms available in the Integrated Student Information System (ISIS) to help ensure returns of Title IV funds are completed on a timely basis.

University of Colorado Denver Response:

Agree. Implementation date: August 2012.

The Financial Aid Office changed staffing duties so that the primary responsibility for return of Title IV funds now rests with full-time staff within the Operations Unit. These staff have been trained on the requirements, and supervision of the process has moved to the Senior Associate Director. The Financial Aid Office has enhanced several internal processes for the timeliness of the returns, including utilization of the mechanisms in ISIS as well as an additional query which looks at the withdrawal date and compares that to the date entered for when the student has earned aid. In addition, CU Denver's Finance Office will conduct an independent sample review each fiscal year to help ensure Title IV funds are returned timely.

Colorado State University

Organization and Administration

The institutions that compose the Colorado State University System (the System) are established in Title 23, Colorado Revised Statutes. The Board of Governors (the 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 on line university).

The 13-member Board consists of:

- Nine voting members appointed by the Governor and confirmed by the Senate for 4-year terms.
- Four advisory members representing the student bodies and the faculty councils for each of the two (Colorado State University and Colorado State University – Pueblo) institutions, elected for 1-year terms.

The Board administers the State Board of Agriculture 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 System and the President of each institution.

The following comments were prepared by the public accounting firm of BKD, LLP, which performed the Fiscal Year 2012 audit work at the Colorado State University.

Colorado State University

In 1870, the Territorial Council and House of Representatives of the Territory of Colorado created the Agricultural College of Colorado (the 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.

Resident Instruction

The following eight colleges offer more than 75 fields of study at the undergraduate level and 92 fields of study at the graduate level, as well as nine professional degrees:

- College of Agricultural Sciences
- College of Applied Human Sciences
- College of Liberal Arts
- College of Business
- College of Engineering
- Warner College of Natural Resources
- College of Natural Sciences
- College of Veterinary Medicine and Biomedical Sciences

Agricultural Experiment Station

The Agricultural Experiment Station provides a basis for agricultural research and study programs on the Fort Collins campus and at nine research centers located throughout the state. The mission of the Agricultural Experiment Station is to conduct research that addresses the economic viability, environmental

sustainability, and social acceptability of activities impacting agriculture, natural resources, and consumers in Colorado. It is a public service organization that disseminates the results of its research to the public through CSU Extension and various publications and conferences.

Colorado State University Extension

The mission of CSU Extension is to provide information and education and encourage the application of research-based knowledge in response to local, state, and national issues affecting individuals, youth, families, agricultural enterprises, and communities of Colorado. CSU Extension disseminates among the people of Colorado useful and practical information on subjects related to (1) agricultural production, marketing, and natural resources; (2) family living; (3) 4-H and other youth activities; and (4) rural and community development. The location of professional staff throughout the state permits CSU Extension to respond to the needs of local communities.

Colorado State Forest Service

The Colorado State Forest Service provides management, protection, and utilization of Colorado state forest lands.

Colorado State University – Pueblo

Colorado State University – Pueblo (CSU-P) 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 4-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 to CSU – P.

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 percent of the student population of Hispanic descent.

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 upper division baccalaureate degree completion 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 online 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 2-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.

Return of Title IV Funds (Student Financial Aid Cluster): Colorado State University – Global Campus

Title IV – Student Assistance funds are awarded to a student under the assumption that the student will attend school for the entire period for which the assistance is awarded. When a recipient of Title IV grant or loan assistance withdraws from an institution during a payment period or period of enrollment in which the recipient began attendance, the institution must determine the amount of Title IV grant or loan assistance (Title IV funds) that the student earned (amount earned) as of the student's withdrawal date. CSU-Global distributed approximately \$26.2 million in Title IV funds during Fiscal Year 2012.

What was the purpose of the audit work?

The purpose of the audit work was to review the System's compliance with the special tests and provisions compliance requirement with respect to the return of Title IV funds.

What audit work was performed and how were results measured?

The audit work consisted of a review of 60 student files sampled from a population of CSU-Global students who withdrew during the fiscal year. Federal regulations mandate that when a student withdraws, any unearned funds must be returned to the US Department of Education no later than 45 days after the date of the institution's determination that the student withdrew.

What problem did the audit work identify?

We did not note any questioned costs; however, in all 60 instances, there was no supervisory review or approval of the return of Title IV calculations. In addition, we noted six instances in which CSU-Global did not return funds within the required 45-day time frame. The funds were returned anywhere from 46 to 85 days after the student withdrew.

Why did the problem occur?

Lack of supervisory review occurred due to a lack of adequate controls in place at CSU-Global surrounding return of Title IV funds. In the instances noted above where the funds were not returned timely, there was a lack of oversight by the CSU-Global financial aid department.

Why does this problem matter?

Establishing and maintaining internal controls, such as supervisory review and approval by someone other than the preparer of return of Title IV calculations, are imperative to ensuring compliance with federal laws, regulations, and program compliance requirements. Additionally, by not returning funds within a timely manner, CSU-Global is in violation of U.S. Department of Education requirements.

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

Recommendation No. 42:

Colorado State University – Global Campus (CSU – Global) should implement an internal control procedure which ensures that a supervisory review of the Title IV return of funds calculations is conducted by someone other than the preparer of such calculations. CSU-Global should also implement adequate oversight processes to ensure that all applicable funds are returned to the U.S. Department of Education within the required time frames.

Colorado State University – Global Campus Response:

Agree. Implementation date: September 2012.

We have put a new process in place to ensure that refunds are completed on time and processed to the ledger and to Common Origination and Disbursement (COD) within the 45-day timeframe. At the time that students withdraw from all courses, a Return of Title IV (R2T4) Evaluation activity will be scheduled based on the enrollment status change activity. This will ensure that we have a recorded date of when the student withdrew. The Financial Aid Coordinator then processes the R2T4 calculation within 30 days from date of determination and then schedules the R2T4 Evaluation activity to the Director of Financial Aid for review. The Director reviews and approves the calculation and then any refund is processed to the ledger. Once processed on the ledger, the disbursement adjustment is sent the same day to COD to ensure that the date of the return on the student ledger matches the date the refund was completed in COD. We now load the R2T4 document as well as have the activity tracked in the system to ensure that all are processed in a timely manner.

Reporting (Research and Development Grant Cluster): Colorado State University

Recipients (i.e. direct recipients), such as Colorado State University (CSU), of grants or cooperative agreements who make first-tier subawards to other entities are subject to subaward reporting requirements under the Federal Funding Accountability and Transparency Act (Transparency Act). Recipients are required to register in the Federal Subaward Reporting System (FSRS) and report subaward data through the FSRS. These data are available to the public on the federal Office of Management and Budget (OMB) website. During Fiscal Year 2012, CSU awarded 25 agreements totaling approximately \$3 million that were subject to the Transparency Act reporting requirements.

What was the purpose of the audit work?

The purpose of the audit work was to review CSU's compliance with the reporting compliance requirements of the Transparency Act.

What audit work was performed and how were results measured?

The audit work consisted of reviewing all 25 of CSU's subaward agreements subject to the Transparency Act requirements by reviewing the data submitted via the FSRS. Under the Transparency Act, recipients such as CSU are required to report each first-tier subaward or subaward amendment that resulted in an obligation of \$25,000 or more in federal funds by the end of the month following the month in which the reportable action occurred.

What problem did the audit work identify?

We identified 23 instances at CSU in which the required reporting was not accomplished by the end of the month following the month in which the reportable action occurred. In all 23 instances, the reporting did not occur until the time of our testing or shortly thereafter once it was brought to the attention of management based on our inquiries.

Why did the problem occur?

CSU's Office of Sponsored Programs utilizes a report generated from the subaward database to identify awards that meet the Transparency Act reporting requirements. The report was not reviewed in sufficient detail in order to identify those awards subject to the reporting requirements. Management became aware of the reporting error once we brought the error to the attention of management during the audit.

Why does this problem matter?

The Transparency Act requires the OMB to maintain a single, searchable website that contains information on all federal spending awards. By not meeting the reporting requirements under the Transparency Act, CSU is in violation of federal requirements. This problem also creates gaps in the information on FSRS on the OMB website.

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

Recommendation No. 43:

Colorado State University (CSU) should implement a thorough review process of reports from the subaward database to identify awards that meet the Federal

Funding Accountability and Transparency Act (Transparency Act) reporting requirements on a timely basis and ensure that all the required recipient reporting elements are submitted to the Federal Subaward Reporting System (FSRS) within the required time frames.

Colorado State University Response:

Agree. Implementation date: October 2012.

CSU is complete and up-to-date in its reporting requirements for sub-awards, as required by the Transparency Act. We have implemented a new monthly report listing all subawards awarded during the month. This report is reconciled to the Transparency Act reports submitted on FSRS to ensure all sub-awards are either reported or confirmed that no reporting is required.

State Board for Community Colleges and Occupational Education

The State Board for Community Colleges and Occupational Education (the Board) was established by the Community College and Occupational Education Act of 1967, Title 23, Article 60 of the Colorado Revised Statutes. The Board functions as a separate entity and, as such, may hold money, land, or other property for any educational institution under its jurisdiction. The statute assigns responsibility and authority to the Board for three major functions:

- The Board is the governing board of the state system of community and technical colleges.
- The Board administers the occupational education programs of the State at both secondary and postsecondary levels.
- The Board administers the State's program of appropriations to Local District Colleges (LDCs) and Area Vocational Schools (AVSs).

The Board consists of nine members appointed by the Governor to 4-year staggered terms of service. The statute requires that Board members be selected so as to represent certain economic, political, and geographical constituencies.

The Colorado Community College System's (CCCS) operations and activities are funded primarily through tuition and fees; federal, state, and local grants; the College Opportunity Fund stipends; a fee-for-service contract with the

Department of Higher Education; State Fiscal Stabilization funding (Fiscal Year 2011 only); and Amendment 50 funding. In addition, the Board receives and distributes state appropriations for LDCs, AVSs, and school districts offering vocational programs.

The 13 colleges in the community college system are as follows:

College	Main Campus Location
Arapahoe Community College (ACC)	Littleton
Colorado Northwestern Community College (CNCC)	Rangely
Community College of Aurora (CCA)	Aurora
Community College of Denver (CCD)	Denver
Front Range Community College (FRCC)	Westminster
Lamar Community College (LCC)	Lamar
Morgan Community College (MCC)	Fort Morgan
Northeastern Junior College (NJC)	Sterling
Otero Junior College (OJC)	La Junta
Pikes Peak Community College (PPCC)	Colorado Springs
Pueblo Community College (PCC)	Pueblo
Red Rocks Community College (RRCC)	Lakewood
Trinidad State Junior College (TSJC)	Trinidad

The following comments were prepared by the public accounting firm of KPMG LLP, which performed the Fiscal Year 2012 audit work at the Colorado Community College System.

Controls Over the Return of Title IV Funds

Trinidad State Junior College (TSJC), Colorado Northwestern Community College (CNCC), Lamar Community College (LCC), and Community College of Aurora (CCA) participate in several federal student financial aid programs, including Direct Loans, Pell, Federal Work Study, and other programs. Title IV establishes general rules that apply to student financial aid programs and requires that when a student who has received Title IV funds withdraws from an institution, the institution must determine the amount of Title IV aid that shall be returned to the federal government for Title IV programs. TSJC distributed nearly \$7.4 million, CNCC distributed about \$3.5 million, LCC distributed \$3.5 million, and CCA distributed approximately \$30.5 million, in Title IV funds to students as of June 30, 2012, in Fiscal Year 2012.

What was the purpose of the audit work?

The purpose of the audit work was to assess the adequacy of the colleges' controls and compliance over the return of Title IV funds to the U.S. Department of Education when students who receive these funds withdraw from the institution.

What audit work was performed and how were results measured?

The audit work included reviewing a sample of 55 return calculations for Title IV students who withdrew across the four colleges during Fiscal Year 2012 to determine whether adequate controls were implemented by the colleges to ensure Title IV funds were returned in compliance with federal regulations. When a recipient of Title IV grants or loan assistance withdraws from an institution during a payment period (the current semester for which the student has paid) or period of enrollment (if the student is enrolled in a non-standard term) in which the recipient was in attendance, the institution must determine the amount of Title IV aid earned by the student as of the student's date of withdrawal. If the total amount of Title IV assistance earned by the student is less than the amount that was disbursed to the student as of the date of the student's withdrawal determined by the institution, the excess disbursed must be returned to the Title IV programs. Federal regulations require that institutions return Title IV funds to the U.S. Department of Education no later than 45 days after the date of the student's withdrawal as determined by the institution.

What problem did the work identify?

Overall, out of 55 return calculations we tested for students who withdrew, 13 calculations were identified with at least one exception. We noted the following exceptions as a result of our work.

- At TSJC, out of 14 calculations tested, a total of eight calculations had one or more exceptions. In five calculations, the required process for determining the withdrawal date and the required documentation for calculation of the amount of funds that should be returned was not completed by TSJC within the required 45 days of withdrawal notification. In two of these five calculations, students had received excess Title IV funds that were returned. In four calculations, TSJC used incorrect information when calculating the amount of funds to be returned. In two of these four calculations, the tuition rate used was too high, which resulted in the return of a total of \$370 more of Title IV funds than should have been, had the correct amounts been used. In the other two calculations the use of incorrect information did not result in an improper amount of funds returned.

- At CNCC, out of 13 calculations tested, we identified one for which the incorrect withdrawal date was used in the calculation. This did not affect the amount of funds returned.
- At LCC, out of 13 calculations tested, we identified one for which the process for determining the withdrawal date and the required documentation for the calculation of the amount of funds that should be returned was not completed within the required 45 days of withdrawal notification. This did not affect the amount of funds returned because the student did not receive excess funds.
- At CCA, out of 15 calculations tested, we identified three for which the process for determining the withdrawal date and the required documentation for the calculation of the amount of funds that should be returned was not completed within the required 45 days of withdrawal notification. This did not affect the amount of funds returned because the student did not receive excess funds.

Why did the problem occur?

In general, the institutions did not have an adequate process for timely identification of withdrawing students by the institution's respective directors of financial aid, who initiate the process for calculating whether Title IV funds must be repaid to the U.S. Department of Education. Additionally, the institutions did not have an adequate supervisory review process in place over the return of Title IV funds to ensure calculations were accurate.

Why does this problem matter?

Failure to properly calculate or initiate refunds in the time line required increases the risk that Title IV funds are not returned in accordance with federal regulations.

(CFDA No. 84.063, 84.268; Student Financial Aid Cluster; Special Tests and Provisions. Classification of Finding: Significant Deficiency.)

Recommendation No. 44:

Trinidad State Junior College (TSJC), Colorado Northwestern Community College (CNCC), Lamar Community College (LCC), and Community College of Aurora (CCA) should implement controls to ensure that Title IV funds are returned to the federal government in the required time frame and that the return of Title IV calculations are properly reviewed to ensure accuracy.

Colorado Community College System Response:

Agree. Implementation date: February 2013.

The report available to identify Title IV recipients who have withdrawn has been available to colleges but was not consistently run in a timely manner by all institutions. To ensure timely processing in the future, the Financial Aid Directors at CNCC, LCC, TSJC, and CCA will revise their procedures by November 2012 to run the process at least weekly. This will identify students within 7 days of a withdrawal. Schools will then process the Return of Title IV (R2T4) Worksheet within 3 weeks of identifying withdrawn students.

Output from this Banner process will be kept on a secure network drive for future reference and documentation.

In addition, a reporting tool will be created for all schools which will alert Financial Aid Directors of any withdrawn students who may not have completed Return of Title IV worksheets within 30 days of a student being identified as withdrawn. This tool will be available for schools by February 2013.

To ensure accuracy with the calculation, the Director of Financial Aid at CNCC, LCC, TSJC, and CCA will designate a secondary reviewer who will verify the calculated values in at least 10 percent of the total processed worksheet. This will be carried out by the Financial Aid Advisors at the Processing Center for CNCC and LCC, the administrative assistant at TSJC, and the Financial Aid Counselors at CCA. This secondary review will be documented in the student's file. This process will be implemented by February 2013.

Department of Human Services

The Department of Human Services (the Department) is solely responsible, according to statute (Section 26-1-111, C.R.S.), for managing and overseeing the delivery of the State's public assistance and welfare programs throughout Colorado. Most of these programs are administered through local county or district departments of human/social services. The Department also manages and directly administers programs in the areas of developmental disabilities, mental health, nursing homes, and youth corrections. Please refer to the introduction in the Department of Human Services chapter within Section II. Financial Statement Findings for additional background information.

As part of our Fiscal Year 2012 audit, we tested the Department's compliance with federal grant requirements for the following programs:

- Temporary Assistance for Needy Families (TANF)/Colorado Works Program
- Supplemental Nutrition Assistance Program (SNAP)
- Child Support Enforcement
- Low-Income Energy Assistance Program (LEAP)
- Title IV-E Foster Care
- Child Care and Development Program Cluster
- Block Grants for Prevention and Treatment of Substance Abuse
- Rehabilitation Services - Vocational Rehabilitation Grants to States
- Social Security Disability Insurance

In Fiscal Year 2012 the Department's expenditures for these programs were approximately \$1.6 billion, of which \$1.3 billion was federal funds and \$300 million was state funds. The Department is responsible for ensuring that all expenditures for these programs are appropriate and that the State complies with the associated federal and state program requirements.

The results of our Fiscal Year 2012 audit identified errors resulting in recommendations for three of the programs tested (Vocational Rehabilitation, TANF, and SNAP). We identified two material weaknesses and three significant deficiencies related to federal awards. The errors identified and audit recommendations for these programs are described in the following sections of this chapter.

Vocational Rehabilitation Program

The purpose of the Vocational Rehabilitation Program (the Program) is to provide vocational rehabilitation services to individuals with disabilities. These services, such as transportation and job training, help Program participants prepare for and engage in competitive employment. The Rehabilitation Services Vocational Rehabilitation Grants to States Program (CFDA Nos. 84.126 and 84.390) is authorized by Title I of the Rehabilitation Act and overseen at the federal level by the U.S. Department of Education.

In Colorado, the Department's Division of Vocational Rehabilitation (the Division) administers the Program and oversees the process to determine applicants' eligibility. Counselors located in the Division's field offices throughout the state perform the eligibility determinations. During Fiscal Year 2012, the Program's expenditures totaled approximately \$50 million. Of this amount, approximately \$40 million was federal funds, which included approximately \$820,000 in American Recovery and Reinvestment Act funds.

In May 2011, the Department implemented an electronic case management system, the Accessible Web-Based Activity and Reporting Environment (AWARE) application. The AWARE system maintains information about participants' eligibility, including demographic and disability information, as well as information about services the participants are authorized to receive and their individualized plans for employment. In addition, the Department maintains a hard-copy case file for each participant that includes the application, a copy of the participant's identification, forms that Division policy requires the participant to sign, physician evaluation information, and specialist evaluation information.

What was the purpose of the audit work?

The purpose of the audit work was to assess the Program's compliance with federal and state program eligibility requirements, as well as the Department's internal controls over eligibility determination.

What audit work was performed?

We reviewed a sample of 40 case files for Program participants who were eligible for the Program during Fiscal Year 2012 and the associated supporting documentation to verify the participants' eligibility to receive vocational rehabilitation services.

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

In 40 (100 percent) of the 40 case files we tested, we identified issues related to eligibility determination, timeliness, documentation, and data entry. In some cases, we identified multiple problems with the same case file. These problems resulted in a total of \$15,273¹ in known questioned costs. Specific details appear in the bullets below.

- **Eligibility Determination:** The Division's Vocational Rehabilitation Policy Manual requires field counselors to maintain certain documentation in the hard-copy case files to support the basis for their eligibility determinations. In five case files, documentation was missing to support the individual's eligibility determination. The missing documentation included, records to support the diagnosis of the disability on which the participant's eligibility was assessed. In all of these instances, the field counselors should not have determined the participants' eligibility until they received this documentation. The lack of required documentation resulted in known questioned costs of \$7,438¹.
- **Timeliness:** Federal regulation (Processing Referrals and Applications, 34 C.F.R., 361.41) states that once an individual has submitted an application, the field counselor must make an eligibility determination for the individual within 60 days. If necessary, the counselor and the applicant can document their agreement to extend the eligibility determination period. For eight participants, the field counselors did not determine eligibility within 60 days and did not document an extension. The amount of time it took to make those determinations ranged from 7 days to 107 days after the initial 60-day requirement.

The Division's Vocational Rehabilitation Policy Manual states that the time between the eligibility determination and finalization of the participant's individualized plan for employment shall not exceed 120 calendar days. The participant and field counselor can agree that an extension is necessary and should document this agreement. For two participants, the field counselors did not complete individualized plans for employment within 120 days and did not document an extension. Specifically, the field counselors completed the plans 5 days and 152 days, respectively, after the 120-day requirement.

- **Documentation:** The Division's Vocational Rehabilitation Policy Manual requires participants' hard-copy case files to include various documentation. This includes documentation of the Determination of Severity of Disability form and Certification of Eligibility documentation.

In 39 cases, the hard-copy case files did not include one or both of these documents. This problem did not impact the participants' eligibility.

In 19 cases, the hard-copy case files were missing other types of required documentation. This documentation included copies of the participant's identification, affidavit of lawful presence, notice of the Order of Selection, written authorization for services, financial needs analysis, comprehensive assessment, signature pages for various forms, and release of information form. The missing documentation resulted in known questioned costs of \$7,835¹.

- **Data Entry:** Eligibility information in participants' hard-copy case files should match the electronic information that field counselors input into the AWARE system. Information used to determine eligibility for nine individuals in our sample differed between the hard-copy case files and the AWARE system. The specific errors related to the amount of one participant's Social Security Disability Insurance benefit, the exact nature of one participant's disability, and seven participants' application dates.

Why did the problem occur?

The Department has not ensured, through training and monitoring, that field counselors understand and comply with requirements for eligibility, documentation, timeliness, and data entry related to the Program. In addition, the Division's Vocational Rehabilitation Policy Manual is outdated, because it does not reflect changes in case file management following the Department's implementation of the AWARE system. Specifically, the AWARE system includes the Severity of Disability and the Certificate of Eligibility information and therefore, a hard-copy form is no longer necessary. However, the Division's Vocational Rehabilitation Policy Manual states that these are required to be in the hard-copy case file.

Why does this problem matter?

Maintaining accurate and complete case file documentation, as well as performing timely eligibility determinations, is important to demonstrate the Program's compliance with federal and state requirements. Through monitoring, the Department should be able to review the case files to ensure that field counselors have made appropriate and timely eligibility determinations and that Program participants receive appropriate services. Errors in case file documentation or data entry can cause inappropriate eligibility determinations, which could result in the inappropriate expenditure of state funds and federal grant monies.

¹ Known questioned costs total \$15,273.

(CFDA Nos. 84.126, 84.390; Rehabilitation Services Vocational Rehabilitation Grants to States, Rehabilitation Services-Vocational Rehabilitation Grants to States, Recovery Act; Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Eligibility, Subrecipient Monitoring. Classification of Finding: Material Weakness.)

Recommendation No. 45:

The Department of Human Services (the Department) should strengthen controls over the Vocational Rehabilitation Program to ensure compliance with federal and state eligibility requirements. In addition, the Department should update the Vocational Rehabilitation Policy Manual to ensure it properly reflects the requirements for case file management associated with the implementation of the Accessible Web-Based Activity and Reporting Environment (AWARE) system.

Department of Human Services Response:

Agree. Implementation date: July 2013.

The Department acknowledges the need to strengthen controls related to compliance with eligibility requirements and to update related policies. The DVR is currently finalizing a revised Service Delivery Policy Manual and will obtain public comment and stakeholder input in January 2013, as required by federal regulation. DVR staff will be trained on the revisions in February and March, as well as on determination and documentation requirements, including the deficiency areas noted in the audit. The Policy Manual will accurately reflect current required practices for case file management associated with AWARE. DVR plans to provide supervisory and management presentations to staff regarding strengthening the monthly internal quality assurance case review process and instrument to monitor compliance with State and federal requirements, and technical adjustments to AWARE to improve data entry accuracy.

Temporary Assistance for Needy Families/Colorado Works Program

The federal Temporary Assistance for Needy Families (TANF) (CFDA No. 93.558) program was created in 1996 by the federal Personal Responsibility and Work Opportunity Reconciliation Act and is overseen at the federal level by the U.S. Department of Health and Human Services. The program was implemented in Colorado by the Department as the "Colorado Works" program to provide time-limited assistance to needy families with children. Program goals include

assisting parents so children can be cared for in their own homes or in the homes of relatives; ending dependence of needy parents on government benefits by promoting job preparation, work, and marriage; preventing and reducing out-of-wedlock pregnancies, including establishing prevention and reduction goals; and encouraging the formation and maintenance of two-parent families. During Fiscal Year 2012 the Program's expenditures totaled approximately \$299 million.

The Department is responsible for ensuring that all expenditures under TANF/Colorado Works are appropriate and that the State complies with federal and state requirements for this program. Operationally, Colorado counties and the Department share the responsibility for ensuring that only eligible beneficiaries receive public assistance benefits under TANF/Colorado Works. Individuals and families apply for TANF/Colorado Works benefits at their local county department of human/social services. County caseworkers enter information into the Colorado Benefits Management System (CBMS) to determine individuals' eligibility for benefits. In addition, caseworkers use the Income, Employment, and Verification System (IEVS) to verify individuals' earned and unearned income information. If an individual's income-related data do not match the data in CBMS, an "IEVS hit" will be produced via a CBMS alert. The alert is then returned to the county department of human/social services for research and resolution of the income discrepancy.

What was the purpose of the audit work?

The purpose of the audit work was to review the accuracy of eligibility determinations and benefit payments to beneficiaries of the TANF/Colorado Works program. In addition, we sought to review the Department's progress in implementing our Fiscal Year 2010 audit recommendation. Specifically, we recommended at that time that the Department continue to work with the county departments of human/social services to ensure the accuracy of eligibility determinations and benefit payments for the TANF/Colorado Works program.

What audit work was performed?

During our Fiscal Year 2012 audit, we tested a sample of 60 TANF/Colorado Works benefit payments issued between July 1, 2011, and May 31, 2012. We reviewed the eligibility information in CBMS as well as the case files related to these payments to determine whether the payments were made only to eligible beneficiaries, benefits were correctly calculated on the basis of the information entered into CBMS, authorized payments were supported by documentation in the case files, applications were processed timely, and IEVS hits were researched and resolved.

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

Of the 60 payments tested, 27 (45 percent) cases contained at least one error. Specifically, we identified the following errors:

- **Case File Documentation:** According to federal regulations (Reports and Maintenance of Records, 45 C.F.R., pt. 205.60), the State will maintain and supervise the maintenance of records, including records used for determining eligibility. The records are required to include information concerning the date of an individual's application, the date the county determined eligibility, and facts the county used as the basis for the eligibility determination. In 20 (33 percent) cases, the case files did not contain all the documents required to support eligibility determinations and redeterminations. The missing documentation included the applications, redeterminations, monthly status reports, citizenship documentation, work activity documentation, the individual responsibility contract, and/or social security documentation. Thirteen of the 20 cases contained more than one error. We identified a total of \$60,969¹ in known questioned costs related to case file documentation.
- **Outstanding IEVS hits:** According to federal regulations (Requirements Governing the Use of Income and Eligibility Information, 45 C.F.R., pt. 205.56), within 45 days of receiving an IEVS hit, the county caseworkers must determine whether the information affects eligibility or the amount of TANF/Colorado Works payments and address the hit, as appropriate. Six (10 percent) cases contained IEVS hits; however, neither the case file nor CBMS contained any evidence that the county caseworkers had researched and resolved the IEVS hits. Three of the IEVS hits affected eligibility and resulted in known questioned costs totaling approximately \$3,822¹.
- **Data Entry Errors:** Federal and state rules outline requirements for proper data entry for the TANF/Colorado Works program, as these data directly affect the payment of benefits to TANF/Colorado Works beneficiaries. In three (5 percent) cases, the county caseworkers failed to enter individuals' information into CBMS, such as income amounts or the social security number. We identified a total of \$942¹ in known questioned costs related to data entry problems.
- **Timely application processing:** According to federal regulations (Application, Determination of Eligibility and Furnishing of Assistance, 45 C.F.R., pt. 206.10), within 45 days of receiving an application, the county departments of human/social services, on behalf of the Department, must promptly make a decision. One (2 percent) case was

processed in 51 days. This time frame is 6 days beyond the 45-day requirement.

Compliance with TANF/Colorado Works is tested annually as part of the financial and compliance audit of the State. The table below summarizes the identified rates of internal control errors during the 5-year period from Fiscal Years 2008 through 2012. In addition, the table provides our assessment of the level of internal control weaknesses related to eligibility determinations for the TANF/Colorado Works program.

Department of Human Services TANF/Colorado Works Program Assessed Levels¹ of Internal Control Weakness and Associated Internal Control Error Rates Fiscal Years 2008 through 2012		
Fiscal Year	Internal Control Weakness² Level	Internal Control Error Rate
2008	Material Weakness	28%
2009	Deficiency in Internal Control	8%
2010	Deficiency in Internal Control	8%
2011	Deficiency in Internal Control	7.5%
2012	Material Weakness	45%

Source: State of Colorado Statewide Single Audit Reports.

¹ Assessments determined and reported by the Office of the State Auditor as part of the audit of the TANF/Colorado Works program.

² Severity levels of control weakness are (1) deficiency in internal control: least severe, (2) significant deficiency: more severe, and (3) material weakness: most severe.

As demonstrated in the table, the internal control error rate identified in our Fiscal Year 2012 audit is significantly higher than the rate identified during our previous three years' audits.

Why did the problem occur?

Although the Department has a monitoring process in place over the county departments of human/social services' administration of the TANF/Colorado Works program, the errors identified through our testwork indicate the need for the Department to make improvements to the review process. In addition, the errors indicate a need for the Department to provide additional guidance and training to counties regarding required case file documentation, follow-up on IEVS hits, data entry, and timely application processing.

Why does this problem matter?

The federal requirements for case file documentation, data entry, timely processing, and clearing outstanding IEVS hits help to ensure that benefit payments are made only to eligible individuals and that the payments are in the correct amount. Because the counties perform eligibility determinations and benefit calculations, without adequate monitoring the Department cannot ensure that the State is not overcharging or undercharging the federal grant, or that eligible beneficiaries are receiving the appropriate benefits.

¹Known questioned costs total \$64,176: \$7,758 identified in the 60 payments selected; \$56,418 identified in the payments outside of the 60.

(CFDA No. 93.558; Temporary Assistance for Needy Families; Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Eligibility, Subrecipient Monitoring. Classification of Finding: Material Weakness.)

Recommendation No. 46:

The Department of Human Services should ensure county departments of human/social services comply with eligibility requirements for the Temporary Assistance for Needy Families program.

Department of Human Services Response:

Agree. Implementation date: December 2013.

The Department acknowledges the need to strengthen guidance related to documentation, follow up on IEVS hits, data entry, and timely application processing. The Colorado Works Program will adopt a simplified reporting method through rule rewrite in June 2013 to simplify and align with other assistance programs; this will increase efficiency and accuracy by eliminating activity around monthly reporting requirements. The Program requested changes to CBMS in December 2012 (with a planned implementation date of December 2013) to improve IEVS reporting functionality. The Program will update rules and agency letters to reflect the revised standard for automated interfaces for verification. The Program will revise the monitoring of county departments in January 2013 to better evaluate eligibility and workforce activities, including training for state staff and an increased sample size for the Management Evaluation (Tier III) component. The Program will deliver a variety of staff development activities, including revised new worker curriculums.

Supplemental Nutrition Assistance Program Restoration Payments

The Supplemental Nutrition Assistance Program (SNAP) (CFDA Nos. 10.551 and 10.561) was designed to help low-income households buy food. Operationally, the counties and the Department share the responsibility for determining beneficiaries' eligibility for SNAP benefits. The Department's Food and Nutrition Division, within the Office of Economic Security, oversees Colorado's SNAP program, and county departments of human/social services administer the program locally. Counties are responsible for administering the benefit application process and processing changes to beneficiaries' eligibility.

When beneficiaries report a change in their circumstances, such as a reduction in income, those changes could result in the beneficiaries receiving increased benefits. Beneficiaries must report changes in their circumstances to county caseworkers within certain time frames. If beneficiaries do not meet those deadlines, a "beneficiary error" has occurred, and the beneficiaries may not be eligible for the increased benefits. By contrast, if caseworkers fail to act on the information timely, a "caseworker error" has occurred, and the beneficiaries could still be eligible for increased benefits. Specifically, beneficiaries could receive the increased benefit amounts covering the period back to the effective date of the change. These increased benefits, or restoration payments, are warranted only when a household has lost benefits because of a caseworker error. When a caseworker error triggers the need for a restoration payment, certain limitations exist related to the period of time covered by the payments. Specifically, restoration payments can only be paid for the period beginning on the date when the beneficiary's change of circumstance occurred or 12 months prior to the date the caseworker error was discovered, whichever is shorter.

The county caseworkers must record information related to caseworker errors in the CBMS. Specifically, caseworkers must record the date they discovered the error into CBMS. In addition, caseworkers must indicate whether a beneficiary error or caseworker error caused the change in circumstance to not be reported within the required time frame. Once the caseworker inputs this information into CBMS, the system will then process a restoration payment, if applicable.

What was the purpose of the audit work?

The purpose of the audit work was to review a sample of Fiscal Year 2012 SNAP restoration payments and determine if the payments were allowable.

What audit work was performed and how were results measured?

We tested a random sample of 25 SNAP restoration payments issued between July 1, 2011, and June 30, 2012, that appeared to be paid for benefit periods that

began 12 months or more before the date the restoration payments were made. According to federal regulations (Restoration of Lost Benefits, 7 C.F.R., pt. 273.17), restoration payments cannot be made for benefit periods that extend 12 months or more before the date the state agency discovered that a loss of benefits occurred or was notified in writing or orally of a possible loss to a beneficiary. In order to select our sample, we requested that the Department provide a listing of SNAP restoration payments that were issued during Fiscal Year 2012 and contained a benefit period beginning date that was earlier than 12 months prior to the payment date. Based on our request, the Department generated a CBMS report with these parameters that contained 3,772 restoration payments totaling \$286,847. We selected our sample of 25 payments from the Department's identified list.

As part of our testing, we discussed the restoration payments and related internal controls with Department staff, and we reviewed related information contained in CBMS, including the dates the caseworker errors were discovered and the restoration payment approval dates, to determine whether the payments were appropriate.

Department rule (Rule B-4242.2, Action on Reported Changes) requires caseworkers to process changes for a beneficiary within 10 days from the date the changes were reported.

What problem did the audit work identify?

We identified problems with 24 (96 percent) of the 25 sampled restoration payments we reviewed. The 25 sampled payments totaled \$1,520 and, of that amount, we identified inappropriate restoration payments totaling \$1,509¹ (99 percent). Specifically:

- Twenty-one (84 percent) of the 25 payments were inappropriate because the caseworkers improperly entered dates within CBMS or incorrectly entered the error type. In all 21 instances, if the caseworkers had entered the correct information into CBMS, the beneficiaries would have been determined ineligible for restoration payments.
- Caseworkers did not process beneficiary changes associated with three (12 percent) of the 25 payments within 10 days from the dates the changes were reported. According to the Department, two of the changes were associated with increased cost of living adjustments for individuals who receive social security benefits, and one payment was associated with a federal increase in benefits for SNAP beneficiaries. In each of these three cases, caseworkers failed to correctly and timely update the beneficiaries' information in CBMS. As a result, the restoration payments were paid 1 to 3 years late.

Why did the problem occur?

The Department needs to improve its current monitoring process over counties' processing of SNAP restoration payments. Specifically, while the Department has created a report to show potentially inappropriate restoration payments, the Department is not regularly running this report, not researching the restoration payments to determine why the payments are made, or following up with county caseworkers to correct the errors made by the caseworkers. Further, with regard to payments made to beneficiaries for whom changes in circumstance were not processed timely, we determined that the Department does not have adequate procedures to ensure that caseworkers timely process these changes in accordance with Department rules. County caseworkers also do not appear to be adequately trained on restoration payment processing requirements and procedures.

Why does this problem matter?

The issues identified caused beneficiaries to receive benefits in excess of those to which they were entitled. Further, noncompliance with federal grant requirements could lead to federal disallowances and/or sanctions.

¹Known questioned costs total \$1,509.

(CFDA Nos. 10.551, 10.561; Supplemental Nutrition Assistance Program Cluster; Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Subrecipient Monitoring. Classification of Finding: Significant Deficiency.)

Recommendation No. 47:

The Department of Human Services should ensure that Supplemental Nutrition Assistance Program restoration payments are paid appropriately and provide training to county caseworkers to ensure that they input accurate information into the Colorado Benefits Management System and timely process changes in beneficiaries' circumstances.

Department of Human Services Response:

Agree. Implementation date: September 2013.

The Department acknowledges the need to strengthen monitoring of SNAP restoration payments and train county caseworkers on the process. The Food & Nutrition Division will implement four actions to better ensure correct restoration payments. First, the Division will create a monthly report of all restoration payments by February 2013. Currently, an ad hoc version of this report is available upon request, but the need for

the regular creation of an automatic monthly report is still necessary. Second, State program staff will provide policy and automated system training to correct the identified deficiencies by March 2013. Third, the Division will assign newly hired CDHS help desk staff the responsibility of analyzing and monitoring all restoration payment reports to identify the need for further policy or automated system training at either the county or worker level, beginning in April 2013. Fourth, the Division will monitor county performance in creating restorations with the goal of demonstrating correct procedures in 90 percent of restorations by July 2013, and in 95 percent by September 2013.

Electronic Benefits Transfer Statement on Standards for Attestation Engagements No. 16 Review

The Colorado Electronic Benefits Transfer (EBT) system, implemented in 1997, is the information system the Department of Human Services uses to deliver public assistance program benefits to eligible recipients through bank-issued debit cards (EBT cards) and direct deposit payments. The Department authorizes a set amount of money for the recipient's account based on eligibility and program requirements. As the benefit recipient makes eligible purchases with the EBT card, the recipient's account balance is debited, or reduced. The Department also uses the EBT system to track and report financial expenditures for state and federal grant programs. The EBT system supports the following programs for which eligibility is determined through the Colorado Benefits Management System (CBMS): Supplemental Nutrition Assistance Program (SNAP), Adult Financial Assistance, and Temporary Assistance for Needy Families (TANF) programs. In addition, the EBT system supports other systems such as CHATS and TRAILS (i.e. systems used to administer the Child Care Program) and LEAP (i.e. system used to administer the Low-Income Energy Assistance Program). Annually, the EBT system processes information related to about \$1.3 billion in public assistance payments.

The Department has contracted with JP Morgan Chase (JP Morgan) as the fiscal agent for the Colorado EBT system. As the fiscal agent, JP Morgan is responsible for various aspects of benefit account management, including creation of benefit accounts, transaction posting, EBT card production, benefit transaction authorization, benefit redemption reporting, merchant disputes and settlement, and settlement with state and federal agencies. JP Morgan is also responsible for the technical management and operations of the EBT system. The Department and staff at county departments of human/social services are responsible for establishing recipient eligibility, activating and distributing EBT cards, and transferring state and federal funds to JP Morgan to fund recipient accounts. The

authority to manage the EBT system is currently shared between the Department, county departments of human/social services, and JP Morgan.

JP Morgan contracted with an independent auditor to perform a Statement on Standards for Attestation Engagements (SSAE) 16 review of JP Morgan's controls over the processing of EBT transactions for the audit period from July 1, 2011, through June 30, 2012. An SSAE 16 review examines the operating effectiveness of controls that are in place at a service organization during the period of review. A service organization (JP Morgan) is an organization that provides services to its customers (Department). The Statement on Standards for Attestation Engagements is a widely recognized auditing standard developed by the American Institute of Certified Public Accountants. The standard establishes criteria that an independent third party should use to review a service organization's control activities and processes. The independent third party reviewer/auditor should report its findings to the service organization's customers (in this case, the Department) and the customers' auditors (in this case, the Office of the State Auditor and independent auditors for the counties).

What was the purpose of the audit work?

Our audit work was designed to determine whether information technology controls over the EBT system were designed appropriately and operating effectively during Fiscal Year 2012 and whether any exceptions noted were remediated. In addition, we assessed whether the Department of Human Services, county departments of human/social services, and/or OIT have implemented client user controls to address the problems identified in the SSAE 16. Client user controls are controls that the Department and county department of human/social services staff are responsible for implementing to ensure the confidentiality, integrity, and availability of the EBT system and the data maintained in the system.

What audit work was performed?

We reviewed the SSAE 16 report of the EBT System for the user organization (i.e. the Department) conducted during Fiscal Year 2012 to determine if:

- All relevant areas of IT controls required to ensure the confidentiality, integrity, and availability of data maintained within the EBT system were included in the scope of the SSAE 16 report.
- The Department reviewed the exceptions listed in the SSAE 16 report to determine the impact on the reliability of EBT data, and whether the Department has ensured that JP Morgan initiated remediation efforts.

- The Department implemented the client user controls identified in the SSAE 16 report.

Our test procedures included interviewing relevant staff at the Department and reviewing EBT system reports. We used SSAE 16 standards and industry best practices to assess the sufficiency of the IT control activities listed in the SSAE 16 report.

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

The Department did not ensure that the SSAE 16 report was available in a timely manner and that the fiscal agent is held accountable for information system controls over EBT Systems. We found the following two problems and the related requirements and best practices:

- The Department did not ensure that the SSAE 16 report was submitted within 90 days after the end of the examination period. The audit examination period ended on June 30, 2012, and the report was released on October 29, 2012 (the opinion date), or 30 days late. According to SNAP federal regulations (Issuance System Approval Standards, 7 C.F.R., pt. 274.1) and the federal Office of Management and Budget's (OMB) *Circular A-133* Compliance Supplement of the SSAE 16 Examinations of EBT Service Organizations (OMB *Circular A-133* Compliance Supplement, Appendix VIII), states are required to ensure that the service organization has these examinations performed at least annually. In addition, the examinations should cover the entire period since the previous examination period, and the examination reports should be submitted to the State within 90 days after the end of the examination period.
- The fiscal agent is not providing adequate oversight to ensure that information system controls are designed and operating effectively. The SSAE 16 report listed two critical exceptions in the area of logical user access. These exceptions qualified the auditor's opinion about the suitability of the design or operating effectiveness of the security controls for the EBT system. A qualified opinion means that the internal controls were not designed or operating effectively for one or more control objectives. Therefore, the Department and its auditor were unable to place reliance on the controls for which exceptions were noted. We were able to perform additional testing to ensure that risks associated with listed exceptions were mitigated through manual controls that are in place. However, the Department should have procedures in place to ensure that the EBT IT controls are designed and operating effectively.

The SSAE 16 is a confidential report between the service provider and the client. As such, we have not provided specific details about these exceptions in this report. The Department and JP Morgan are aware of these exceptions through the detailed SSAE 16 report.

Why did the problem occur?

The Department failed to ensure that JP Morgan was held accountable for a timely delivery of the SSAE 16 report. In addition, the Department did not hold JP Morgan accountable for the information system controls that are outsourced. Finally, the Department did not ensure that JP Morgan is providing adequate oversight to ensure that IT Controls designed appropriately and operating effectively.

Why does this problem matter?

If the SSAE 16 report is not received in a timely manner, the State of Colorado is out of compliance with the federal regulations for the SNAP/Food Assistance program and could be at risk of federal sanctions. Finally, if the exceptions noted in the SSAE 16 report are not resolved, the deficiencies could increase the risk of system compromise and threaten the confidentiality, integrity, and availability of the data in the EBT system.

(CFDA Nos. 10.551, 10.561; Supplemental Nutrition Assistance Program Cluster; Activities Allowed or Unallowed and Allowable Costs/Cost Principles. Classification of Finding: Significant Deficiency.)

Recommendation No. 48:

The Department of Human Services should work with its fiscal agent to strengthen controls over the Colorado Electronic Benefits Transfer (EBT) system by:

- a. Ensuring that the Statement on Standards for Attestation Engagements (SSAE) 16 report is made available within the 90-day requirement.
- b. Requiring that the fiscal agent resolve the exceptions listed in the Fiscal Year 2012 SSAE 16 report immediately.
- c. Instituting monitoring processes over the EBT fiscal agent to ensure that the fiscal agent is held accountable for information system controls over the EBT system.

Department of Human Services Response:

Agree. Implementation date: January 2013.

As the lead state for the Western States EBT Alliance (WSEA), the Department has contacted JP Morgan to express our dissatisfaction regarding the qualified opinion and timeliness of receipt of the SSAE 16 report.

- a. JP Morgan has responded to the Department's expressed dissatisfaction with a commitment to take every action necessary to produce the report within 90 days after the end of the State's fiscal year in upcoming years as required by SSAE 16.
- b. JP Morgan has provided the Department with a complete list of the changes instituted to date to remediate all of the problems identified in the SSAE 16 report and prevent future qualified opinions. Additionally, JP Morgan has stated that they have numerous compensating controls surrounding the issues identified in the SSAE 16 report and, as such, they can say with a high degree of confidence that no public assistance funds were placed at risk.
- c. JP Morgan has agreed to provide quarterly assurances that there are no known issues concerning controls within the EBTS and to make the SSAE 16 report status a standing agenda item on the WSEA monthly meetings once the annual SSAE 16 audit process commences.

Colorado Benefits Management System Statements on Standards for Attestation Engagements No. 16 Review

The CBMS is the primary information system that the Department of Human Services (DHS) and the Department of Health Care Policy and Financing (HCPF) use to determine individuals' eligibility for benefits under the following federal grant programs: SNAP, TANF/Colorado Works, Adult Financial Assistance, Medicaid, and the Children's Basic Health Plan. CBMS has been in use since 2004. The departments contract with a service provider to serve as the CBMS maintenance and operations vendor. Therefore, the service provider is considered a "service organization" for purposes of the discussion below. The authority to manage CBMS is currently shared among DHS, HCPF, and the service provider. The Governor's Office of Information Technology (OIT) is responsible for vendor management and also performs system upgrades.

In Fiscal Year 2012, DHS and HCPF contracted with an independent audit firm to perform a Statement on Standards for Attestation Engagements (SSAE) 16 review of service provider's internal controls over CBMS transaction processing.

An SSAE 16 review examines the operating effectiveness of controls in place at the service organization during the period of review. The Statement on Standards for Attestation Engagements is a widely recognized auditing standard developed by the American Institute of Certified Public Accountants. The standard establishes criteria that an independent third party should use to review a service organization's control activities and processes. The independent third party reviewer should report its findings to the service organization's customers (in this case, DHS and HCPF) and the customers' auditors (in this case, the Office of the State Auditor and independent auditors for the county departments of human/social services, which administer state public assistance programs).

What was the purpose of the audit work?

Our audit work was designed to determine whether CBMS information technology controls at the departments and the CBMS service provider were designed appropriately and operating effectively during Fiscal Year 2012 and whether exceptions noted were remediated in a timely manner. In addition, we assessed whether DHS and HCPF implemented client user controls to address the problems identified in the SSAE 16 review. Client user controls are controls that DHS and HCPF staff are responsible for implementing to ensure the confidentiality, integrity, and availability of CBMS and the data maintained in the system.

What audit work was performed?

We reviewed the SSAE 16 report on CBMS for the user organization (i.e. the Department) conducted during Fiscal Year 2012 to determine whether the review addressed the following three areas.

- All relevant areas of IT controls required to ensure the confidentiality, integrity, and availability of data maintained within CBMS were included in the scope of the SSAE 16 report.
- Whether DHS, HCPF, and OIT reviewed the exceptions listed in the SSAE 16 report to determine the impact on the reliability of CBMS data, and whether those agencies ensured that they, along with the service provider, initiated remediation efforts.
- Whether DHS and HCPF implemented the client user controls identified in the SSAE 16 report.

Our test procedures included interviewing relevant staff at the Departments and reviewing system reports generated from CBMS. We used SSAE 16 standards and industry best practices to assess the sufficiency of the IT control activities listed in the SSAE 16 report.

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

We found that DHS, HCPF, and OIT have not worked with the CBMS service provider to adequately mitigate risks associated with exception areas noted in the SSAE 16 report. In total, the SSAE 16 report listed 18 exceptions. The exceptions noted were primarily related to data encryption, logical access, help desk management, end user training, policies and procedures, risk assessments, monitoring, and backups and recovery. These exceptions resulted in a “qualified” auditor’s opinion about the suitability of the design or operating effectiveness of security controls over CBMS. A qualified opinion means that the internal controls were not designed or operating effectively for one or more control objectives. Therefore, DHS, HCPF, and the county departments of human/social services could not place reliance on the controls for which exceptions were noted.

Of the 18 exceptions identified in the current SSAE 16 review, six had been noted in prior years’ SSAE 16 reviews and as far back as Fiscal Year 2010. However, the service provider still had not remediated those exceptions as of Fiscal Year 2012. Further, the service provider’s responses for addressing the reoccurring exceptions were different each year. For example, in many cases, the service provider did not follow its initial plan to fix the problems in one year and instead implemented a new plan the following year.

The SSAE 16 is a confidential report between the service provider and the client. As such, we do not provide specific details about the exceptions listed in this report. DHS, HCPF, OIT, and the service provider are aware of these exceptions through the detailed SSAE 16 report.

Why did the problem occur?

The Departments and OIT failed to ensure that the service provider was held accountable for information system controls that are outsourced. In addition, the Departments and OIT did not ensure that the service provider is providing adequate oversight to ensure that IT controls are designed appropriately and operating effectively and exceptions noted in the SSAE 16 reports are remediated using a consistent plan of action in a timely manner.

Why does this problem matter?

In combination, these deficiencies increase the risk of system compromise and threaten the confidentiality, integrity, and availability of the data in the system. Further, past problems with CBMS have created a negative public image and resulted in several lawsuits against the State. By not correcting known issues in a timely manner, the State risks having problems with the current system and any system upgrades planned in the near future.

(CFDA Nos. 10.551, 10.561, 93.558; Supplemental Nutrition Assistance Program Cluster, Temporary Assistance for Needy Families; Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Eligibility, Reporting. Classification of Finding: Significant Deficiency.)

Recommendation No. 49:

The Department of Human Services, Department of Health Care Policy and Financing, and the Governor's Office of Information Technology should strengthen controls over the Colorado Benefits Management System (CBMS) by:

- a. Requiring that the CBMS service provider remediate the 18 exceptions listed in the Fiscal Year 2012 Statement on Standards for Attestation Engagements 16 report in a timely manner.
- b. Ensuring that the CBMS service provider is held accountable for information system controls over the CBMS system.

**Department of Human Services,
Department of Health Care Policy and Financing,
and Governor's Office of Information Technology
Response:**

The Department of Human Services (DHS), the Department of Health Care Policy and Financing (HCPF), and the Office of Information Technology (OIT) agree to both sub-parts and agree to work collaboratively to implement these recommendations. The Office of Information Technology will be the lead agency in implementing these sub-parts. Below are the responses from the three agencies

- a. Agree. Implementation date: June 2014.

With input from the departments, OIT has already created several projects to address 17 of the 18 outstanding recommendations from the

SSAE 16 audit. These projects are part of the current CBMS work plan. The 18th recommendation concerns automated monitoring of alerts related to attempts to access CBMS. A project to implement this recommendation is in the analysis and planning stage, but is estimated to be added to the CBMS work plan and implemented by June 2014. Overall, 11 of the 18 recommendations have already been implemented.

- b. Agree. Implementation date: June 2013.

In order to ensure that the CBMS service provider is held accountable for information system controls over the CBMS system, OIT, in collaboration with DHS and HCPF, engaged a third party to review the existing contract and provide recommendations to OIT, DHS and HCPF regarding improvements to service level agreements (SLAs) and necessary system controls. Based on the recommendations and in partnership with the CBMS service provider, a contract amendment has been created and is in the approval process.

On an on-going basis, OIT will report a summary of whether the vendor met agreed upon service levels to the CBMS Executive Steering Committee (ESC). The ESC includes representation from DHS, HCPF, and OIT. Based on direction from the ESC, monetary penalties may be imposed when appropriate as provided for in the revised contract.

Department of Human Services

Prior Recommendation Significant Deficiency Not Remediated by the Department As of June 30, 2012

The following recommendation relating to a deficiency in internal control classified as a significant deficiency was communicated to the Department in the previous year and has not yet been remediated as of June 30, 2012, because the implementation dates were in a subsequent fiscal year. This recommendation can be found in the original report and Section IV. Prior Recommendations of this report.

Current Rec. No.	Prior Report and Rec. No.	Recommendation/ Classification	Implementation Date Provided by Department
2012 Single Audit Rec. No. 50	2011 Single Audit Rec. No. 49	Alternative Work Arrangements <i>Significant Deficiency</i>	September 2012

Department of Labor and Employment

The Department of Labor and Employment (the Department) is responsible for providing services to employers and job seekers and enforcing laws concerning labor standards, unemployment insurance, workers' compensation, public safety, and consumer protection.

The structure of the Federal-State UI Program partnership is based on federal law; however, it is implemented through state statute. State UI program operations are conducted by the State Workforce Agency (SWA)—the generic name for the agency that has responsibility for the State's Employment Security function. In Colorado, this is the Department of Labor and Employment.

As part of our Fiscal Year 2012 audit, we tested the Department's compliance with federal grant requirements for the following programs:

- Unemployment Insurance
- Workforce Investment Act Cluster

The results of our Fiscal Year 2012 audit identified errors resulting in recommendations for the UI program. We identified a total of three significant deficiencies in internal control over compliance with requirements applicable to the major program. The errors identified and our audit recommendations are described in the following sections of this chapter.

The Office of the State Auditor and the public accounting firm of CliftonLarsonAllen LLP performed Fiscal Year 2012 audit work at the Department.

The following comment was prepared by the public accounting firm of CliftonLarsonAllen LLP, which performed Fiscal Year 2012 audit work at the Department. The remaining comments in this chapter were prepared by the Office of the State Auditor.

Unemployment Insurance Eligibility

Department responsibilities for the UI program include the following: (1) establishing specific, detailed policies and operating procedures which comply with the requirements of federal laws and regulations; (2) determining the state UI tax structure; (3) collecting state UI contributions from employers (commonly called

“unemployment taxes”); (4) determining claimant eligibility and disqualification provisions; (5) making payment of UI benefits to claimants; (6) managing the program’s revenue and benefit administrative functions; (7) administering the program in accordance with established policies and procedures; and (8) enacting a state unemployment compensation law that conforms with federal unemployment compensation law. For each program administered under the UI program, states must ensure full payment of applicable benefits “when due,” and must deny payments when not due. In Fiscal Year 2012, the Department expended more than \$1.6 billion in unemployment insurance benefits.

What was the purpose of the audit work?

The purpose of the audit work was to ensure that the Department is administering the UI program in accordance with federal requirements as well as Department policies and procedures by paying benefits to eligible claimants.

What audit work was performed and how were results measured?

We tested a sample of 40 UI benefits payments made by the Department during Fiscal Year 2012 to determine whether the Department had cross-checked the payments against the National Directory of New Hires (NDNH), as required.

The federal Department of Labor’s (DOL) Benefits Accuracy Management State Operations Handbook Number 395, 5th Edition outlines an extensive Benefits Accuracy Management (BAM) review process which is required to be performed by Department staff on a weekly basis. As part of the BAM review process, pg. VI-7 of the handbook requires the Department to utilize the NDNH for all paid sample cases beginning December 31, 2007, to ensure claimants are not simultaneously employed while receiving benefit payments.

What problem did the audit work identify?

We determined that the Department does not maintain documentation for cross-checks performed against the NDNH. Therefore, in order to determine if claimants were simultaneously employed while receiving benefit payments during Fiscal Year 2012, we performed a cross-check against the NDNH for the 40 claimants in our sample.

We noted that the data contained in the NDNH indicated that one claimant in our sample had a hire date prior to the claim issuance date. As a result, the claimant could potentially have been employed while receiving benefits. The total weekly benefit amount paid to this claimant for the claim date resulted in potential questioned costs of \$410.

Why did the problem occur?

The Department does not have a process in place requiring that documentation be maintained to support the NDNH cross-check process. As a result, if potential issues/matches are encountered, the Department is not able to provide evidence of the process staff performed to ensure the claimant is not simultaneously receiving benefits while being employed.

Why does this problem matter?

Failure to ensure that claimants are eligible to receive benefits could result in potential overpayment of benefits to individuals who are not legally entitled to receive them and federal disallowances of UI funds.

¹Questioned costs total \$410.

(CFDA No. 17.225, Unemployment Insurance, Eligibility. Classification of Finding: Significant Deficiency.)

Recommendation No. 51:

The Department of Labor and Employment should improve the level of documentation that is maintained to demonstrate that required cross checks of Unemployment Insurance claimant data are performed against the National Database of New Hires.

Department of Labor and Employment Response:

Agree. Implementation date: September 2012.

The Unemployment Insurance Policy, Integrity and Program Support unit of the Department has had a process in place since December 2007 to maintain documentation to support the National Directory of New Hires (NDNH) cross-check process of Unemployment Insurance claimant data against the NDNH database. The Unemployment Insurance Policy, Integrity and Program Support unit will continue to improve upon maintaining appropriate documentation for NDNH eligibility cross-check procedures and will implement revised written processing procedures for new hire cross-match audits.

Colorado Unemployment Benefits and Colorado Automated Tax Systems

The Department is responsible for providing services to employers and job seekers and enforcing laws concerning labor standards, unemployment insurance, workers' compensation, public safety, and consumer protection. The Department owns, operates, and supports two critical information systems that it uses to process unemployment benefits and collect unemployment taxes. These systems are the Colorado Unemployment Benefits System (CUBS) and the Colorado Automated Tax System (CATS).

In Fiscal Year 2012, the Department disbursed approximately \$622.5 million in unemployment insurance benefits through CUBS to eligible individuals. In Fiscal Year 2012, the Department collected approximately \$836.9 million in unemployment taxes through CATS. The Department also uses CATS to process employer tax reports and refunds for overpayments of unemployment taxes. The Department and the Governor's Office of Information Technology (OIT) are responsible for designing and implementing information technology (IT) controls over CUBS and CATS.

What was the purpose of the audit work?

Our audit work was designed to determine whether the Department's and OIT's IT control activities related to CUBS and CATS, individually or in combination with others, were properly designed, in place, and operating effectively to prevent, or detect and correct, material misstatements in financial transactions, account balances, or disclosures relevant to the Department's unemployment benefits payments and unemployment tax collections during Fiscal Year 2012.

Our audit work also sought to determine the implementation status of our Fiscal Year 2009 recommendation related to IT controls over CUBS and CATS.

What audit work was performed?

We interviewed Department staff and reviewed relevant documentation to determine whether the Department had implemented our Fiscal Year 2009 audit recommendation related to IT controls. In Fiscal Year 2009, we recommended that the Department implement adequate IT controls related to access management and software configuration management. The Department agreed or partially agreed to implement the prior year recommendation, which contained six subparts.

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

During our Fiscal Year 2012 audit, we found that the Department did not make any progress in implementing the five subparts of our Fiscal Year 2009 audit recommendation that were not fully implemented in previous years.

We identified the following specific problems related to access management and software configuration management. The following sections detail the problems that continue to exist and the related Colorado Information Security Policy (CISP) or industry best practice that applies (in italics):

Access Management

- **User Access Reviews:** The Department completed a user listing and a sample review of users for both CUBS and CATS. However, the Department has not implemented a process to perform a complete review of user listings for CUBS and CATS and has not implemented a process to perform periodic user access reviews. *Reviews of accounts should be conducted for compliance with account management requirements [NIST 800-53 AC-2]. All user access should be based on the “least privilege” methodology [P-CISP-008].*
- **Role-Based Authorization:** The Department has completed documentation on user access roles for both CUBS and CATS. However, the Department has not implemented a procedure to document and retain user access authorization and segregation of duties rules for both CUBS and CATS. *All users must have a written record of IT system access requests, changes, terminations, and transfers, which should be maintained for 1 year after the term of employment. The data owner must approve role access requests. Roles must only be granted based on the minimum functions required by users to perform their duties, including system or service accounts. Further, system owners must ensure that system roles are defined, establish varying levels of access, and are appropriate for the varying levels required for users to perform their job duties [P-CISP-008].*
- **Activity Logs:** The Department has initiated but not completed the process of implementing activity logging controls to identify and investigate anomalous activities and to ensure that logs are retained for 1 year, as required. *All systems must record successful and failed access attempts and retain an audit trail history. An audit history typically covers a period of at least 1 year, with a minimum of 3 months available online. All agencies shall, at a minimum, monitor anomalous system activity and*

report any suspicious activities to the Agency Information Security Officer. Access to system logs should be limited and controlled to prevent deletion or alteration [P-CISP-007, P-CISP-008, Colorado Incident Response Plan, and industry best practices].

- **Anomalous Activities:** The Department does not require the internal fraud staff to regularly review CATS transactions for anomalous activity and share anomalous activity reports with IT and business staff (i.e., Division of Employment and Training program staff). Further, the Department does not require such activities to be fully investigated and documented. *All agencies shall, at a minimum, monitor anomalous system activity and report any suspicious activities to the Agency Information Security Officer [P-CISP-007].*

Software Configuration Management

Change Management: The Department has initiated the change management documentation for both CUBS and CATS. However, the current documentation is not comprehensive and does not include procedures related to emergency changes, code back-out procedures, and user roles and responsibilities. *Configuration management documentation must be updated to reflect the current state of the system once any change has occurred. Agencies are required to develop formalized change management programs. These change management programs should include procedures for emergency changes, code changes, and user roles related to code changes. The change management programs in place within the Agency must contain provisions for emergency system changes and approval or documentation of the change after the emergency change has been implemented [P-CISP-009].*

Why did the problem occur?

The Department and OIT failed to design and implement for CUBS and CATS the IT control activities required by Colorado Cyber Security Policies and necessary to prevent, or detect and correct, material misstatements in classes of transactions, account balances, or disclosures relevant to the Department's unemployment benefits and unemployment taxes. The Department reported that, due to lack of ownership and clear delineation of roles and responsibilities between the Department and OIT, it was unable to implement the outstanding Fiscal Year 2009 recommendation subparts.

Why does this problem matter?

In combination, these deficiencies increase the risk of a system compromise and threaten the confidentiality, integrity, and availability of the data CUBS and CATS contain and process.

(CFDA No. 17.225, Unemployment Insurance, Reporting. Classification of Finding: Significant Deficiency.)

Recommendation No. 52:

The Department of Labor and Employment (Department) and the Governor's Office of Information Technology (OIT) should improve the general information technology (IT) controls over the Colorado Unemployment Benefits System (CUBS) and Colorado Automated Tax System (CATS) by:

- a. Developing, documenting, and implementing a user access management process, including procedures for periodically producing and reviewing a list of current system users.
- b. Developing and implementing a written procedure for granting user access to CUBS and CATS according to pre-established rules around segregation of duties.
- c. Generating and reviewing application activity logs (i.e., audit logs) to identify and investigate anomalous activity.
- d. Increasing the activities of the internal fraud staff by having them regularly review CUBS and CATS transactions for anomalous activity. Anomalous activity reports should be shared with IT and business staff (i.e., Division of Employment and Training program staff) and fully investigated and documented.
- e. Developing written configuration management and change control policies and procedures, including procedures for handling emergency changes. The policies and procedures should define the joint roles and responsibilities of IT and Division of Employment and Training program staff.

Department of Labor and Employment and Governor's Office of Information Technology's Response:

The Department and the OIT agree with subparts a, b, and e. The agencies partially agree with subparts c and d. Both agencies will work together to support each other in implementing these recommendations.

a. and b. Agree. Implementation date: Implemented.

The Department reports that recommendation a and b are implemented. Access for all employees was reviewed as a result of the reorganization of the Unemployment Insurance Division, and procedures for granting access and managing access were documented.

c. and d. Partially agree. Implementation date: December 2016.

In February 2012, the Unemployment Insurance (UI) Division and OIT reported that the investigation of anomalous activity could not specifically be performed because regular transactions and fraudulent activity would look the same in the mainframe system. However, a list of security measures that were implemented towards accomplishing this recommendation was also provided, as shown, in part, below.

All Department employees and contractors undergo a background check, including a review of CUBS to ensure no new hire is also collecting UI benefits. All Departments employees also sign a security acknowledgement annually, which includes the use of computers and information. Finally, all Department staff are subject to investigation by the Investigation and Criminal Enforcement (ICE) section for suspicious activity, inappropriate computer activity, misuse of confidential information, or fraud.

The WyCAN project to replace our current mainframe benefits and premiums system will address internal security issues and anomalous activity by staff. The new system is scheduled to be in place by 2016.

Auditor's Addendum:

We have considered OIT's and the Department's responses to parts c and d in this recommendation. We maintain that these subpart recommendations remain valid. As noted in the report narrative, State Information Security Policies and industry best practices require that system logs be captured and maintained for

at least a year, and that they be reviewed on a regular basis. These logs show user access to systems, in this case CUBS and CATS. Monitoring access to a system is a basic IT security function.

e. Agree. Implementation date: Implemented.

The Department and OIT use Configuration Advisory Board/Agency Configuration Advisory Board (CAB/ACAB) procedures in the instances where CUBS or CATS is modified. OIT believes this meets the requirements for configuration management and change control procedures. This recommendation is fully implemented.

Department of Labor and Employment**Prior Recommendation
Significant Deficiency
Not Remediated by the Department
As of June 30, 2012**

The following recommendation relating to a deficiency in internal control classified as a significant deficiency was communicated to the Department in the previous year and has not yet been remediated as of June 30, 2012, because the implementation date was in a subsequent fiscal year. This recommendation can be found in the original report and Section IV. Prior Recommendations of this report.

Current Rec. No.	Prior Report and Rec. No.	Recommendation/ Classification	Implementation Date Provided by Department
2012 Single Audit Rec. No. 53	2011 Single Audit Rec. No. 55	Identification Controls <i>Significant Deficiency</i>	December 2012

Department of Public Health and Environment

The Department of Public Health and Environment (the Department) is responsible for protecting and improving the health of the people of Colorado and protecting the quality of Colorado's environment.

During Fiscal Year 2012 the Department spent approximately \$301 million in federal funds, including approximately \$6 million in Recovery Act funds.

As part of our Fiscal Year 2012 audit, we tested the Department's compliance with federal grant requirements for the following programs:

- Child and Adult Care Food Program
- Immunization Cluster
- Investigations and Technical Assistance Program funded by the Centers for Disease Control
- Special Supplemental Nutrition Program for Women, Infants and Children
- Superfund Program

The results of our Fiscal Year 2012 audit identified errors resulting in recommendations for three of the programs tested. We identified a total of four significant deficiencies related to federal awards. The errors identified and audit recommendations for these programs are described in the following sections of this chapter.

The Office of the State Auditor and the public accounting firm of KPMG, LLP performed Fiscal Year 2012 audit work at the Department. The first comment in this chapter was prepared by the Office of the State Auditor. The remaining three comments in this chapter were prepared by KPMG, LLP.

Women, Infants, and Children Management Information System (Compass)

The Special Supplemental Nutrition Program for Women, Infants, and Children (commonly known as WIC) (CFDA No. 10.557) is a federally funded program designed to help low-income women and children obtain sufficient food and nutrition. The Department provides WIC services to more than 100,000 women, infants, and children across the state. In Fiscal Year 2012, the Department had a budget of \$95 million in federal funds to administer the WIC program. To

administer the WIC program across the state, the Department certifies local clinics to determine participant eligibility, deliver services, and provide nutritional counseling and food vouchers. Participants use food vouchers to purchase healthy and nutritious foods to supplement their diet. Typical WIC-approved food purchases include low-fat milk, eggs, cheese, juice, beans, peanut butter, whole-grains, and fresh fruits and vegetables. Colorado has approximately 100 local clinics that administer the WIC program and are either public or private organizations. Cities or counties run the public clinics, while private physicians run the private clinics.

The Department is responsible for overseeing the entire WIC program, which includes ensuring that clinics follow federal and state regulations related to eligibility, information contained in enrollees' charts and records, financial reporting, distribution of food vouchers, and management of local food retailers. Like most states, the Department has a WIC Management Information System to help manage these functions. The Department piloted a new version of the WIC Management Information System in February 2011. By October 2011, all clinics statewide were using the new system, known as the Compass system. While the Department owns the Compass system, the Department relies on the Governor's Office of Information Technology (OIT) to manage and maintain the infrastructure, hardware, and security for the system.

What was the purpose of the audit work?

Our audit work was designed to determine whether the IT control activities related to Compass, individually or in combination with others, were properly designed, in place, and operating effectively to prevent, or detect and correct, material misstatements in financial transactions, account balances, or disclosures relevant to the Department's Compass System in Fiscal Year 2012.

What audit work was performed?

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

Our test procedures included interviewing relevant Department staff, reviewing the Department's policies and procedures for Compass, reviewing the U.S. Department of Agriculture's (USDA) evaluations of the Compass system that were published in 2012, and reviewing system reports generated from Compass. In addition, we reviewed system security and relevant aspects of computer operations, such as backups and disaster recovery.

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

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

The Department and OIT failed to adequately implement all USDA rules and regulations, as well as all Colorado Cyber Security Policies, related to security assessments, business continuity, physical inventory, service-level agreements, and access controls. We identified the following specific problems and the related USDA, Food and Nutrition Service (FNS) and the Colorado Cyber Security Policy that applies (in italics):

Security Assessments and Agency Cyber Security Plan

We found that during Fiscal Year 2012, the Department did not have an official Agency Cyber Security Plan and had not conducted a recent security assessment of the Compass system. Agency Cyber Security Plans help departments and OIT determine areas of high risk that must be monitored or addressed. For example, a Cyber Security Plan may include required port scanning. Port scanning is a mechanism to verify that security policies are in place and all ports are secured. The Cyber Security Plans should rely on security assessments of critical systems within the departments. System security reviews are designed to ensure that there are sufficient controls and security measures in place to compensate for any identified risks associated with the system or its environment. Further, a good security assessment can help determine if a system is being operated cost-effectively, the program system is in compliance with all applicable laws and regulations, and the information contained in the system is being properly managed. The Department did not have an official Cyber Security Plan in place that included required port scanning, system security reviews, or other system analyses. During its evaluation of the Compass system in April 2012, the USDA also noted that the Department had not conducted a security assessment of the Compass system. *State agencies are responsible for conducting periodic security reviews and reporting as directed by State requirements. State agencies are also responsible for conducting a security review of systems that administer FNS programs at least biennially and making the results of this review available to FNS (FNS Handbook 901, Chapter 8). The Agency Executive Director and the Agency IT Head will submit the Agency Cyber Security Plan to the State CISO for review and approval annually (P-CISP-001).*

Disaster Recovery Plan

We found that there is no disaster recovery plan for the Compass system. Disaster recovery plans help organizations address interruptions of services and are critical for any system that provides a service to the public. In the event of natural or man-made disasters, or even more routine interruptions, such as localized power failures or data corruption, it is critical that a disaster recovery plan is already in place and has been tested. This will help to minimize the amount of downtime or disruption to the organization. *State agencies are responsible for the security of all projects being developed as well as operational systems involved in the administration of FNS programs. It is the State's responsibility to develop an IS security plan to meet the following goals: Achieve systems-reliability levels consistent with the sensitivity of the information processed (FNS Handbook 901, Chapter 8). All state agencies and associated departments are required to prepare and test Disaster Recovery Plans that will be maintained and used in the event of a disaster for all major systems (P-CISP-004).*

Hardware and Software Inventory Reviews

The Department maintains a database to track WIC and Compass related assets; however, the Department does not have a written policy that addresses maintaining an inventory. Further, the Department has not conducted an inventory review in the last two years. Agencies are required to maintain an inventory of all program assets, and to check this inventory on a bi-annual basis. This includes computer hardware as well as software. Maintaining an inventory list and conducting regular reviews of inventory helps protect state assets while ensuring that clinics have sufficient tools to conduct necessary work. *State agencies administering the WIC program must follow FNS inventory requirements by having a written inventory policy and conduct bi-annual inventory reviews (7 CFR 3016.32(d)(2)).*

Service Level Agreements

The Department did not have a signed service level agreement (SLA) with OIT until May 2012. SLAs are agreements signed between an organization and a vendor or service provider. For example, each Executive Branch department has an SLA with the OIT that dictates the level of service that OIT is required to provide to the department. According to the FNS requirements, each state agency must establish and execute an SLA with its centralized IT office, in this case OIT. The benefits of a well-executed SLA can include better risk management, improved quality and performance of business services, demonstrating IT value, improving IT and business accountability, and aligning IT priorities to improve business outcomes. Establishing business-oriented and customer-centric SLAs in a top-down, proactive and business-advancing manner is the first step toward a

successful collaboration that enables organizations to build strong bonds between business users and IT as well as generate confidence in IT's capability and value contribution. The key to achieving this is establishing realistic, measurable, validated SLA's that support business and customer needs at acceptable costs. *State agencies should execute service agreements when IT services—such as telecommunications, network installation and maintenance, hardware installation and maintenance, and system planning services—are to be provided by their internal IT department or by other State and local agencies. Although service agreements need not be submitted for prior approval, the State agency must have valid service agreements on file and available for FNS review. In addition, any equipment or software acquired through a service agreement-type relationship must have FNS prior approval if FNS may reasonably be expected to be billed for more than 50 percent of the total (FNS Handbook 901 Section 6.7.6).*

Access Controls

We noted two issues in the area of access controls:

- **Appropriateness of user access:** The Department does not have a mechanism in place to confirm on a regular basis that user access to the Compass system is appropriate. WIC clinic directors make access control decisions and provide the Department with the details of user and access required. Based on the documentation received from the clinic the Department creates the user in the system. The Department currently does not have a mechanism to verify that user access at clinic level is: (1) warranted, (2) appropriate, and (3) assigned to users who were still active employees. In addition, due to the decentralized nature of the user access we were unable to test user access controls, including determining if active users of the system should still have access or if access levels were appropriate. *Agencies are required to limit user access to the minimum required to perform assigned duties. Additionally, agencies are required to develop procedures that ensure lists of terminated users are reconciled with system user accounts, (P-CISP-008).*
- **Lack of Segregation of duties:** We found that the Department does not require in all cases that clinics segregate duties within the Compass system. A Compass user should not have the ability to determine eligibility for a WIC participant and approve the issuance of food vouchers for the same participant. The USDA evaluation of the WIC program found specific instances in the Compass system in which clinic staff did not have separation of duties and were allowed to perform both tasks. Because some clinics have staff that can both determine eligibility and provide benefits, this represents a basic violation of separation of duties. *The State agency's policies and procedures should include*

provisions for preventing conflicts of interest at the local agency or clinic level in a reasonable manner. At a minimum, this plan must prohibit the following WIC certification practices by local agency or clinic employees, or provide effective alternative policies and procedures when such prohibition is not possible: (i) Certifying oneself; (ii) Certifying relatives or close friends; or, (iii) One employee determining eligibility for all certification criteria and issuing food instruments, cash-value vouchers or supplemental food for the same participant (7 C.F.R., pt. 246.4(a)(26)(i-iii)(26)).

Why does this problem matter?

In combination, these deficiencies increase the risk of system compromise and threaten the confidentiality, integrity, and availability of the Compass system and the data it contains and processes. Additionally, because the WIC program is fully funded by the federal government, if these problems are not remediated, the State could risk losing millions of dollars in federal funding.

Why did the problem occur?

The Department and OIT failed to design and implement for Compass all of the IT control activities required by federal regulations and rules and the Colorado Cyber Security Policies. Implementation of these regulations and policies is necessary to prevent, or detect and correct, material misstatements in classes of transactions, account balances, or disclosures relevant to the Department's distribution of federal grant money under the WIC program.

(CFDA No. 10.557, Special Supplemental Nutrition Program for Women, Infants, and Children; Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Eligibility. Classification of Finding: Significant Deficiency.)

Recommendation No. 54:

The Department of Public Health and Environment (the Department) and the Governor's Office of Information Technology (OIT) should remediate system issues and improve system security to improve the Compass system's general computer controls by:

- a. Conducting regular Compass system security reviews at least bi-annually. These system security reviews should include, but not be limited to, conducting port scans of the system and reviewing operating system patches.

- b. Aligning the Department's disaster recovery plan with USDA and state cyber security policies.
- c. Developing a written policy that addresses maintaining an inventory of all WIC and Compass assets, conducting and retaining the results of bi-annual inventory reviews, and creating a service-level agreement that meets USDA requirements.
- d. Creating a mechanism to periodically validate user access at clinics.
- e. Ensuring adequate segregation of duties at the clinic level, according to USDA requirements.

Department of Public Health and Environment and Governor's Office of Information Technology Response:

The Department of Public Health and Environment (the Department) and the Governor's Office of Information Technology (OIT) agree with all of the sub-parts and will coordinate together to implement these recommendations. Please see joint responses for each subpart below:

- a. Agree. Implementation date: March 2013.

The Department agrees with this finding and will support the efforts of Office of Information Technology in conducting regular Compass system security reviews.

The Office of Information Technology (OIT) and the Office of Information Security (OIS) will complete a WIC Program Security Plan compliant with all provisions found in the FNS Handbook 901, chapter 8 by March 2013.

- b. Agree. Implementation date: July 2013.

The Department will support the efforts of the Office of Information Technology to develop a disaster recovery plan that aligns with United States Department of Agriculture (USDA) and state cyber security policies.

At this time, OIT does not have a disaster recovery plan in the event of a long term disruption of services. OIT anticipates that after the completion of an upcoming data center consolidation that they will be able to develop a disaster recovery plan in conjunction with the WIC

Program that will fulfill all the USDA requirements. The final disaster recovery plan will be documented within the WIC Program Security Plan

The WIC Program implemented a plan for addressing short term interruptions of services in October 2011. This plan utilizes the Compass application functionality called Network Downtime (NDT) mode. NDT mode allows clinics to operate disconnected from the Internet for several days. NDT mode has been available since the Compass application went into production and has been successfully used on several occasions. The Clinic procedure to switch to NDT mode is documented in the *Colorado WIC Program Manual*.

- c. Agree. Implementation date: Implemented.

The Department developed an equipment inventory policy that became effective in December 2012. The policy was included in the Clinic Procedures section of the Federal Fiscal Year 2013 *Colorado WIC Program Manual*. In August 2012, an inventory was conducted of all WIC computer assets and reconciled against State asset tracking records. The next inventory is scheduled for the 3rd quarter of 2014. As noted in the report narrative, the Department entered into a service level agreement with the Office of Information Technology in May 2012. The United States Department of Agriculture (USDA) Food and Nutrition Services (FNS) reviewed the SLA in fall 2012 and provided a letter in January 2013 indicating that the SLA between the Department and OIT met federal requirements.

- d. Agree. Implementation date: April 2013.

Effective April 2013, the Department's WIC State office will distribute to all local agency WIC Directors a copy of the *WIC Compass Access Control Policy* along with a report of all of the local agencies' assigned active User IDs to verify whether or not user access is current or should be terminated, and to ensure the minimum required access for Compass users is granted to perform assigned duties for users. Local agency directors will reconcile this report to current staffing needs and return it to the state for any necessary updates. The distribution of the report and access level reconciliation will occur on a quarterly basis.

- e. Agree. Implementation date: Implemented.

A new policy addressing separation of duties at the local health agencies was submitted to the United States Department of Agriculture (USDA) Food and Nutrition Services (FNS) in December 2012 in response to the Management Evaluation findings identified by USDA in April 2012. The policy was accepted by USDA FNS and the Management Evaluation was closed by USDA FNS in January 2013.

Suspension and Debarment Verification for the Superfund Program

The Department operates the Superfund program (CFDA No. 66.802) administered by the United States Environmental Protection Agency (EPA). The objective of the Superfund program is to conduct assessments at potential or confirmed hazardous waste sites; undertake response planning and implementation actions at hazardous waste sites on the National Priorities List; and effectively implement the statutory requirements of the Comprehensive Environmental Response, Compensation, and Liability Act which mandate substantial and meaningful State involvement. During Fiscal Year 2012, the Department spent approximately \$15 million in federal funds for this program, including almost \$3 million in Recovery Act Funds, and approximately \$1.6 million in general funds.

The program is subject to federal Procurement, Suspension and Debarment requirements. Suspension and debarment actions protect the government from doing business with individuals, companies, or recipients who pose a business risk to the government. For example, a contractor may be suspended or debarred from doing business with government agencies because of fraud or poor performance.

What was the purpose of the audit work?

The purpose of the audit work was to determine if the Department has adequate internal controls in place over, and is in compliance with, federal Procurement, Suspension, and Debarment rules for the Superfund program.

What audit work was performed and how were results measured?

To assess the Department's internal controls over, and compliance with, federal Procurement, Suspension, and Debarment requirements for the Superfund program, we tested the Department's internal controls in place over this area, and

reviewed all eight contracts the Department entered into during Fiscal Year 2012 that were subject to these requirements.

The federal Procurement, Suspension, and Debarment requirements apply to procurement contracts for goods and services that are expected to equal or exceed \$25,000. When the Department enters into such a transaction, federal regulations require the Department to verify that the entity is not suspended, debarred, or otherwise excluded from performing work for government agencies. States are allowed to use one of the following three methods of verification: checking the Excluded Parties List System maintained by the federal government to ensure the entity is not on the list; collecting a certification from the contractor that the contractor is not debarred or suspended; or adding a clause or condition to the contract or award document stating that the contractor certifies, by signing the contract, that neither it nor its principals are presently debarred, suspended, or otherwise excluded.

What problem did the audit work identify?

In four of the eight (50 percent) contracts reviewed, we were unable to determine if the Department verified that the contractors were not suspended, debarred, or otherwise excluded. Specifically, the contracts for these four transactions did not include suspension and debarment language, and the Department could not provide evidence that it used any of the other acceptable methods of verification for the contracted entities.

Why did the problem occur?

For the four contracts, the program used the standard construction contract typically used for general funds, rather than the contract used for federal funds. Therefore, the contracts did not include the federal suspension and debarment language. Department staff stated that they verified on the federal Excluded Parties List System website that the contractors were not suspended or debarred. However, staff did not maintain documentation showing that they performed the verification.

Why does this problem matter?

Failure to perform required suspension and debarment verification procedures could result in the Department procuring goods or services from a contractor that has been suspended or debarred, thereby exposing the State to increased business risk. In addition, the Department risks the loss of federal awards if it does not comply with federal requirements.

(CFDA No. 66.802; Superfund State, Political Subdivision, and Indian Tribe Site-Specific Cooperative Agreements; Procurement, Suspension and Debarment. Classification of Finding: Significant Deficiency.)

Recommendation No. 55:

The Department of Public Health and Environment should improve controls over compliance with federal Procurement, Suspension, and Debarment requirements for the Superfund program by including suspension and debarment language in all contracts that are covered by these rules, or by maintaining documentation to support that it performed other acceptable verification procedures.

Department of Public Health and Environment Response:

Agree. Implementation date: November 2012.

The Hazardous Materials and Waste Management Division's (the Division) contracting section already implemented changes in November 2012. These changes are two-fold: (1) federal requirement provisions have been added to all federally funded contracts and (2) all prospective contractors are checked against the excluded parties' list website (now the System for Award Management website). Additionally, existing contractors are now checked against this list for amendments and change orders. The results of these checks are included in the contract submittal documents and also kept in the Division contract file.

Strengthening Controls over Federal Funding Accountability and Transparency Act Reporting for the Special Supplemental Nutrition Program for Women, Infants, and Children

The Special Supplemental Nutrition Program for Women, Infants, and Children (CFDA No. 10.557) provides free supplemental nutritious foods, nutrition education, and referrals to health and social services to low-income pregnant, breastfeeding and postpartum women, infants, and children to age five determined to be at nutritional risk. The program also promotes breastfeeding as the feeding method of choice for infants, provides substance abuse education, and promotes immunization and other aspects of healthy living. During Fiscal Year 2012, the Department spent approximately \$97 million in federal funds for this program.

The Federal Funding Accountability and Transparency Act (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 that information on federal awards be made available to the public via a single, searchable website (www.USASpending.gov).

What was the purpose of the audit work?

The purpose of the audit work was to determine if the Department has adequate internal controls in place over, and is in compliance with, federal Transparency Act reporting requirements for the Special Supplemental Nutrition Program for Women, Infants, and Children (WIC).

What audit work was performed and how were results measured?

To assess the Department's internal controls over, and compliance with, federal requirements, we tested the Department's internal controls in place over Transparency Act reporting for the WIC program. Our testing included inspecting 6 of the 36 reports that the Department submitted to the federal government for the WIC program in Fiscal Year 2012.

In accordance with the Transparency Act, the primary grant recipient is required to file a complete and accurate Transparency Act report about any subgrants equal or greater than \$25,000 that it awarded. An example of a typical internal control that an entity would be expected to have over federal reporting is a supervisory review of the report for completeness and accuracy by an individual other than the preparer prior to submission.

In accordance with OMB *Circular A-133*, §___300 (b) Auditee Responsibilities, "the auditee shall maintain internal control over Federal programs that provides reasonable assurance that the auditee is managing Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs."

What problem did the audit work identify?

We noted that Department staff did not review the federally required Transparency Act Reports for the WIC program for two of the six (33 percent) reports we inspected.

Why did the problem occur?

The Department does not have a process in place to perform a supervisory review of all Transparency Act reports submitted for the WIC program, but rather only requires that staff perform a supervisory review of a sample of reports submitted each month.

Why does this problem matter?

The goals of the Transparency Act can only be achieved if grant recipients submit accurate and complete reports on federal awards. In addition, the Department risks the loss of federal awards if it does not comply with federal requirements.

(CFDA No. 10.557, Special Supplemental Nutrition Program for Women, Infants, and Children; Reporting. Classification of Finding: Significant Deficiency.)

Recommendation No. 56:

The Department of Public Health and Environment should ensure it complies with federal requirements by developing and implementing a supervisory review process over all federally required Transparency Act reports for the Special Supplemental Nutrition Program for Women, Infants, and Children.

Department of Public Health and Environment Response:

Agree. Implementation date: July 2013.

The Department will develop a policy requiring supervisory review over all federally required Transparency Act reports. This will help insure the Department maintains adequate internal control over Federal programs and provide reasonable assurance that the Department is managing its federal awards in compliance with laws, regulations, and the provisions of the contract or grant agreements.

Strengthening Controls over Progress Reporting for the Investigations and Technical Assistance Program funded by the Centers for Disease Control and Prevention

The objective of the Investigation and Technical Assistance program (CFDA No. 93.283) is to assist State and local health authorities and other health related organizations in controlling communicable diseases, chronic diseases and disorders, and other preventable health conditions. Investigations and evaluation of all methods of controlling or preventing disease and disability are carried out by providing epidemic aid, surveillance, technical assistance, consultation, and program support; and by providing leadership and coordination of joint national, State, and local efforts. During Fiscal Year 2012, the Department spent approximately \$15 million in federal funds for this program.

In accordance with awards granted for the Investigations and Technical Assistance program funded by the federal Centers for Disease Control and Prevention (CDC), the Department is required to submit complete and accurate periodic progress reports to the U.S. Department of Health and Human Services (HHS). These progress reports provide metrics and information related to the status of the project(s) funded by the grant award. The specific information required to be included on the progress report varies based on each grant agreement.

What was the purpose of the audit work?

The purpose of the audit work was to determine if the Department has adequate internal controls in place over, and is in compliance with, federal progress reporting requirements for the CDC Investigations and Technical Assistance Program.

What audit work was performed and how were results measured?

To assess the Department's internal controls over, and compliance with, federal grant requirements for the CDC Investigations and Technical Assistance Program, we tested the Department's internal controls over progress reporting for the program, and tested a sample of eight of 23 progress reports submitted to HHS during Fiscal Year 2012.

In accordance with the grant agreement, the Department is required to submit complete and accurate progress reports to HHS. An example of a typical control over federal reporting is a supervisory review of the report for completeness and accuracy by an individual other than the preparer prior to submission.

In accordance with OMB *Circular A-133*, §____.300 (b) Auditee Responsibilities, “the auditee shall maintain internal control over Federal programs that provides reasonable assurance that the auditee is managing Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs.”

What problem did the audit work identify?

Based on the documentation available, we were unable to determine whether or not Department staff performed a review of one of the eight (13 percent) progress reports for the CDC Investigations and Technical Assistance program that we tested. Specifically, the report did not contain evidence of supervisory review, and the individual who was responsible for reviewing the specific report prior to submission had left the Department by the time of our audit.

Why did the problem occur?

The Department does not have policies in place to consistently perform supervisory reviews over federally-required progress reports for the program prior to the submission of the report, or to maintain documentation of all supervisory reviews performed.

Why does this problem matter?

The federal oversight agencies depend on accurate and complete reports to measure program results and State grantee compliance with federal requirements. In addition, the Department risks the loss of federal awards if it does not comply with federal requirements.

(CFDA No. 93.283, CDC Investigations and Technical Assistance; Reporting. Classification of Finding: Significant Deficiency.)

Recommendation No. 57:

The Department of Public Health and Environment should develop a policy to perform a supervisory review over all progress reports submitted for the Centers for Disease Control and Prevention’s Investigations and Technical Assistance Program, and to maintain documentation of all supervisory reviews performed.

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

Agree. Implementation date: July 2013.

The Department will develop a policy requiring supervisory review of progress reports submitted for Center for Disease Control's Investigations and Technical Assistance Program, and maintain records of reviews performed by supervisory staff. This will help assure Department employees assigned to these duties understand the importance of this internal control function.

Disposition of Prior Audit Recommendations

The following financial and single audit recommendations are summarized from the Statewide Audit for Fiscal Years 2007 through 2011 and include only the recommendations not implemented as of June 30, 2011. The disposition is the implementation status as of June 30, 2012.

The classification of findings described in Section I. Report Summary has been included throughout the dispositions, as needed. If the disposition is “Implemented” the classification is not applicable; if the disposition references a current year recommendation, the classification will be with the current year finding. All findings classified as significant deficiencies with a disposition of “Deferred” will be listed in Section II. Financial Statement Findings and Section III. Federal Award Findings following each department’s current findings.

Report and Rec. No.	Recommendation	Disposition
Department of Agriculture		
2010 Single Audit Rec. No. 1	Strengthen certification of personnel timesheets by developing and implementing a department-wide policy that establishes (a) requirements related to the signatures and dates necessary for certification of timesheets and deadlines for timesheets to be reviewed and certified by employees and supervisors and (b) training procedures for employees and supervisors on timesheet certification responsibilities outlined in the policy.	Implemented.

**Report and
Rec. No.**

Recommendation

Disposition

Department of Education

2010 Single Audit
Rec. No. 3

The Charter School Institute should improve the internal control structure by (a) adopting formal internal control policies and procedures focusing on the major transactions cycles at the Institute to include cash receipts, cash disbursements, payroll, and budgetary controls; (b) implementing specific controls over the payroll and human resources functions to ensure proper documentation exists to support established salaries and subsequent changes; (c) establishing sound fiscal policies requiring the approval of a reasonable budget and strict adherence to budget limitations; (d) ensuring financial statements are adequately reviewed by the Institute's personnel prior to their presentation to the Board; and (e) setting the tone at the top by providing training on the importance of internal controls to the Institute's employees.

Implemented.

Office of the Governor

2011 Single Audit
Rec. No. 1

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

Implemented.

**Report and
Rec. No.**

Recommendation

Disposition

2011 Single Audit
Rec. No. 2

The Governor's Office of Information Technology (OIT) should work with the Department of Revenue to improve RAS' general computer controls by (a) immediately removing terminated administrative users and, on an ongoing basis, regularly reviewing listing of administrative users to ensure that access is commensurate with job responsibilities and that terminated users are removed in a timely manner; (b) recording, retaining, and reviewing system logs and other anomalous system activities to identify and investigate inappropriate access attempts to the system; (c) obtaining and enforcing the backup requirements, as defined by the RAS business owner (i.e., the Department of Revenue), and seeking the business owner's feedback regarding disaster recovery testing decisions; and (d) enforcing the documented change management procedures currently in place to ensure that changes implemented are appropriate, approved by authorized personnel, and tested thoroughly.

Not implemented. The Department did not utilize resources to implement the recommendation because the Department plans to retire RAS and convert its data to the current tax system by December 2012. The Department believes that its conversion to the current tax system will remediate the findings noted in sub parts a through d.

(Classification of Finding: Deficiency in Internal Control.)

**Report and
Rec. No.**

Recommendation

Disposition

2011 Single Audit
Rec. No. 3

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

- a. - c. Not implemented. The Department did not implement these parts of the recommendation due to resource constraints. The Department plans to implement these parts of the recommendation by June 2013.
- d. Implemented.
- e. Deferred. The Department plans to implement this part of the recommendation by the July 2012 implementation date.
- f. Not implemented. The Department did not implement this part of the recommendation due to resource constraints. The Department plans to implement this part of the recommendation by June 2013.
- g. Deferred. The Department plans to implement this part of the recommendation by the August 2012 implementation date.
- h. Deferred. The Department plans to implement this part of the recommendation by the December 2012 implementation date.
- i. Partially implemented. The Department ensured during Fiscal Year 2012 that backups were taken; however, the Department has not yet formalized the backup process. The Department plans to implement this part of the recommendation by June 2013.
- j. Deferred. The Department plans to implement this part of the recommendation by the October 2012 implementation date.
- k. Deferred. The Department plans to implement this part of the recommendation by the July 2012 implementation date.

(Classification of Finding: Significant Deficiency. This recommendation is considered deferred overall and is renumbered, in accordance with Statement on Auditing Standards 115. See Section II. Financial Statement Findings page II - 19.)

Report and Rec. No.	Recommendation	Disposition
2011 Single Audit Rec. No. 20	The GEO should develop and implement policies and procedures to ensure that personnel costs charged to federal grants are adequately supported by documentation such as required certifications, personnel activity reports, or other equivalent documentation. GEO should at least quarterly have employees, or someone with direct knowledge of employee activity, certify that actual time spent on the grant agrees to the percentage that was budgeted and charged to the grant. In addition, GEO should perform and document an evaluation of personnel costs charged to federal grants for Fiscal Year 2011 and make adjustments, as appropriate.	Implemented.
2011 Single Audit Rec. No. 21	The GEO should adhere to subrecipient monitoring requirements for the federal State Energy grant. This should specifically include (a) testing a sample of rebates granted at least annually to ensure residents were eligible and the proper amount was paid and (b) revising its subaward grant agreement form to include all required information.	Implemented.
2011 Single Audit Rec. No. 22	The GEO should improve controls over the federal State Energy (Energy) Program to ensure it complies with federal suspension and debarment requirements under the Energy program. These controls should include updating subrecipient agreements to include language related to suspension and debarment requirements and keep a schedule indicating that GEO staff has checked its vendors and subrecipients against the Excluded Parties List System.	Implemented.
2011 Single Audit Rec. No. 23	The GEO should develop and implement internal controls over Section 1512 reporting for the Weatherization Assistance Program to ensure the reports are accurately prepared. These internal controls should include instituting a supervisory review process over the reports.	Not implemented. See current year Recommendation No. 23.

Report and Rec. No.	Recommendation	Disposition
2011 Single Audit Rec. No. 24	The GEO should improve internal controls over its administration of the federal State Energy Program to demonstrate compliance with the grant's earmarking requirements. This should include implementing procedures to prepare and maintain documentation to evidence compliance with grant spending requirements.	Implemented.
2008 Single Audit Rec. No. 4	OIT should strengthen its controls over the State mainframe computer by (a) implementing audit recommendations related to network security and user access communicated to OIT in 2006 under separate cover, (b) periodically reviewing Top Secret security parameters to ensure compliance with best practices and OIT security policies, (c) ensuring password management controls are in compliance with State Cyber Security Policies, (d) setting Top Secret security parameters to ensure user IDs automatically suspend after 60 days of inactivity, (e) establishing policies and procedures for agency security administrators to follow when creating generic IDs, (f) restricting system administrator-level privileges to those who have a documented business need for such access, (g) ensuring all mainframe security administrators are properly trained and understand their roles and responsibilities, (h) overseeing the activities of agency security administrators to ensure compliance with established information system controls and security policies and procedures, and (i) researching instances identified during this audit where user IDs for terminated employees were used after the date of termination and taking action as appropriate.	<p>a. Not implemented. The Department has not implemented this part of the recommendation due to system limitations. The Department plans to fully implement this part of the recommendation by June 2014.</p> <p>b. Implemented.</p> <p>c. Implemented in Fiscal Year 2011.</p> <p>d. Implemented in Fiscal Year 2010.</p> <p>e. Implemented in Fiscal Year 2011.</p> <p>f. Implemented in Fiscal Year 2011.</p> <p>g. Implemented in Fiscal Year 2011.</p> <p>h. Implemented.</p> <p>i. Implemented.</p> <p>(Classification of Finding: Deficiency in Internal Control.)</p>

**Report and
Rec. No.**

Recommendation

Disposition

Department of Health Care Policy and Financing

2011 Single Audit
Rec. No. 4

Improve its controls over the preparation and submission of fiscal year-end exhibits to the Office of the State Controller by (a) instituting an effective supervisory review of exhibits that includes in-depth, detailed reviews of all supporting documentation used to prepare the exhibits and (b) ensuring exhibits are submitted within specified due dates to meet financial reporting time frames.

- a. Partially implemented. We identified three issues with the Exhibit K1 – “Schedule of Federal Assistance” that should have been identified through a supervisory review. Additionally, we noted two issues related to the accuracy of supporting documentation for the Exhibit L – “Summary of Material Contingent Liabilities” that resulted from a miscommunication between the accounting and federal programs staff. The Department plans to fully implement this recommendation by September 2013.
- b. Implemented.

(Classification of Finding: Deficiency in Internal Control.)

2011 Single Audit
Rec. No. 5
and
2010 Single Audit
Rec. No. 5

Improve its controls over the collection and recording of nursing facility provider fees by (a) ensuring that accounts receivables for nursing facility provider fees are established by the end of each fiscal year for all fees that are outstanding; (b) establishing a timeline for completing each fiscal year’s nursing facility provider fee rate schedule to ensure that fee amounts are finalized prior to the end of each fiscal year; (c) completing and documenting an annual reconciliation of revenues recorded as received in COFRS and the nursing facility provider fee amounts established for each fiscal year, as required in Department rules; (d) ensuring that amounts invoiced to and paid by nursing facility providers agree to the approved nursing facility provider fee rate schedule, and (e) working with providers to establish a repayment plan for any recoveries due from nursing facility providers.

Implemented.

Report and Rec. No.	Recommendation	Disposition
2011 Single Audit Rec. No. 6 and 2010 Single Audit Rec. No. 7	Improve its controls over the calculation of the Medicaid Incurred But Not Reported (IBNR) expenditure estimate by (a) updating the procedure document for the Medicaid IBNR calculation for any changes in the calculation methodology and documenting reasons for changes to the methodology; (b) ensuring an effective supervisory review of the calculation by including specific information on the type of information to be reviewed and how the review should be documented in the procedure document; and (c) using complete and accurate data to perform the annual evaluation of the calculation methodology and modifying it, if necessary, to ensure a more accurate estimate.	Implemented.
2011 Single Audit Rec. No. 7 and 2010 Single Audit Rec. No. 8	Improve controls over the recognition of revenues by (a) establishing and implementing policies and procedures for recording, investigating, and refunding, if appropriate, excess amounts repaid by providers; (b) performing a review of transactions recorded as miscellaneous revenues and ensuring that the transactions are properly recognized as TABOR revenue, if applicable; and (c) complying with State Fiscal Rules in recognizing revenues and expenditures for refund and recovery transactions.	Implemented.
2011 Single Audit Rec. No. 25	Ensure that county departments of human/social services and Medical Assistance (MA) sites meet program processing time frames requirements for Medicaid and Children’s Basic Health Plan (CBHP) eligibility by using Colorado Benefits Management System (CBMS) reports to identify counties that have the highest number of cases, including long-term care cases, that exceed processing guidelines, and by focusing the Department’s resources, such as the Application Overflow Unit, on improving processing time frames at those counties and MA sites. The Department should use the monthly CBMS reports to measure the effectiveness of how these mechanisms are working and make adjustments accordingly.	Partially implemented. While the Department appears to have improved the timeliness of its processing based on our review of CBMS reports and Medicaid and CBHP case files, we noted that the Department is not in compliance with the timely processing guidelines. See current year Recommendation Nos. 24 and 25.

Report and Rec. No.	Recommendation	Disposition
2011 Single Audit Rec. No. 26	Improve its controls over eligibility of Medicaid providers to ensure that it complies with federal regulations. In addition, it should develop, implement, and document a process for removing providers from the Medicaid Management Information System providers who are no longer in compliance with provider eligibility requirements.	Deferred. The Department plans to implement this recommendation by the March 2016 implementation date. (Classification of Finding: Material Weakness.)
2011 Single Audit Rec. No. 27	Ensure that Income, Eligibility, and Verification System (IEVS) data discrepancies for the Medicaid and Children’s Basic Health Plan (CBHP) programs are resolved. In addition, the Department should ensure the method of resolving IEVS data discrepancies is incorporated into the State Plans and Department rules.	Partially implemented. The Department has made the appropriate changes to CBMS and the Medicaid State Plan. However, the Department had not received federal approval of the changes to the CBHP State Plan at the time of our audit. The Department plans to fully implement this recommendation by September 2012. (Classification of Finding: Deficiency in Internal Control.)
2011 Single Audit Rec. No. 28	Ensure the accuracy of eligibility determination for Medicaid and the Children’s Basic Health Plan (CBHP) programs by (a) programming the Colorado Benefits Management System (CBMS) to meet federal and state Medicaid and CBHP program requirements in all instances. Specifically, the Department should ensure that CBMS appropriately denies eligibility for CBHP if Deficit Reduction Act requirements are not met, includes an option to note an interface as the source of citizenship verification, does not allow concurrent med spans to be present for a beneficiary for both Medicaid and CBHP, and allows eligibility for Medicaid if an individual is receiving social security benefits; and (b) ensuring that the benefits paid for the individuals identified during the audit were paid through the correct program and recovering any payments, as appropriate.	a. Partially implemented. The Department conducted research on the information system issues identified during the Fiscal Year 2011 audit and submitted CBMS change requests to the third party administrator. However, we continued to identify information system issues during our Fiscal Year 2012 audit. See current year Recommendation No. 25. b. Not implemented. See current year Recommendation No. 25.
2011 Single Audit Rec. No. 29	Ensure that requirements for the Children’s Basic Health Plan (CBHP) program related to determining whether an individual has creditable coverage are met. In addition, the Department should ensure that the Colorado Benefits Management System is properly programmed to deny CBHP eligibility for individuals who are receiving Medicaid or Children’s Health Insurance Program benefits in other states.	Deferred. The Department plans to fully implement this recommendation by the June 2016 implementation date. (Classification of Finding: Material Weakness.)

Report and Rec. No.	Recommendation	Disposition
2011 Single Audit Rec. No. 30	Ensure that adequate documentation to support beneficiary eligibility is maintained and accessible in Medicaid and Children’s Basic Health Plan case files.	Partially implemented. See current year Recommendation Nos. 24 and 25.
2011 Single Audit Rec. No. 31	Improve controls over Medicaid and CBHP program eligibility determinations and data entry into the Colorado Benefits Management System. In addition, the Department should ensure the data entry errors identified during this audit are corrected and reclassify expenditures as appropriate.	Partially implemented. See current year Recommendation Nos. 24 and 25.
2011 Single Audit Rec. No. 32	Ensure the timely recovery of unallowable payments when Medicaid and Children’s Basic Health Plan benefits are terminated when individuals become ineligible, as appropriate.	Deferred. The Department plans to implement this recommendation by the June 2013 implementation date. (Classification of Finding: Significant Deficiency.)
2011 Single Audit Rec. No. 33	Improve its oversight of surveys and certifications required under the Medicaid program for nursing facilities, intermediate care facilities for the mentally retarded (ICF/MRs), and hospitals that provide nursing facility services by (a) providing appropriate procedural training to staff responsible for monitoring nursing facilities, ICF/MRs, and hospitals that provide nursing facility services; (b) ensuring that a supervisory review is in place that verifies staff follow the Department’s procedures for monitoring nursing facilities, ICF/MRs, and hospitals that provide nursing facility services; and (c) developing and implementing procedures to indicate the dates the Department will input into its database and use for monitoring the required timeframes for surveys conducted by the Department of Public Health and Environment.	Deferred. The Department plans to implement this recommendation by the July 2012 implementation date. (Classification of Finding: Significant Deficiency.)
2011 Single Audit Rec. No. 34	Improve controls over the manual processing of Medicaid occupational and physical therapy claims to ensure these claims are processed appropriately.	Implemented.

Report and Rec. No.	Recommendation	Disposition
2011 Single Audit Rec. No. 35	Improve controls over the processing of medical claims for the Medicaid program by (a) seeking approval from the State Medical Board on State rules on the establishment of the pricing method for equipment repairs; (b) modifying the Medicaid State Plan and Department rules, as necessary, to include the exemptions from Lower of Pricing and submitting the State Plan modifications to the federal government for approval; and (c) denying claims that are not in accordance with state regulations on timely filing requirements. In addition, clarifying provider guidance when claims extend beyond timely filing deadlines.	<p>a. Implemented.</p> <p>b. Not implemented. The Department has not modified the Medicaid State Plan and Department rules to include exemptions from Lower of Pricing. The Department is consulting with its federal oversight agency, Centers for Medicare and Medicaid Services and plans to implement this part of the recommendation by March 2013.</p> <p>c. Not implemented. Due to high priority projects taking place in its Claims Systems and Operations Division, Department staff's attention was diverted from this finding. The Department plans to complete research of the claim in question, clarify provider guidance regarding timely filing of claims, and deny claims in accordance with the guidance established in part a. by September 30, 2012.</p>
2011 Single Audit Rec. No. 36	Improve its oversight of the Children's Basic Health Plan (CBHP) program by (a) ensuring that beneficiaries who are no longer eligible for CBHP are properly disenrolled from the program and (b) ensuring that payments are recovered for the individuals identified during the audit testing as no longer being eligible for CBHP.	<p>Deferred. The Department plans to implement this recommendation by the June 2013 implementation date.</p> <p>(Classification of Finding: Significant Deficiency.)</p>
2011 Single Audit Rec. No. 37	Improve controls to ensure service plan documentation is sufficient to support the service request and subsequent payments. Specifically, the Department should work with the Department of Health Care Policy and Financing to eliminate duplicate data entry of service requests in the Community Contract and Management System (CCMS) and Benefits Utilization System (BUS) by automatically populating the service request in CCMS from the service plan information contained in BUS.	Not applicable. The Department disagreed with this recommendation and did not implement it.

Report and Rec. No.	Recommendation	Disposition
2011 Single Audit Rec. No. 38 and 2010 Single Audit Rec. No. 57	<p>Improve controls over payments to laboratory providers for the Medicaid program by (a) continuing to work to implement the Medicaid Management Information System (MMIS) edits necessary for accepting complete certification information from providers and verifying that the edits are working as intended to ensure compliance with the Clinical Laboratory Improvement Amendment (CLIA) requirements; (b) continuing to implement its alternative method to verify that only providers with CLIA certification are receiving payments through the Medicaid program until the MMIS edits have been implemented; (c) continuing to review laboratory payments to identify providers who are not certified and are receiving payments, including the completion of the review of 2008 through 2010 laboratory payments; and (d) identifying and recovering any payments made to providers that were not CLIA-certified, as appropriate.</p>	<p>a. Implemented.</p> <p>b. No longer applicable. The Department implemented MMIS system edits that ensure a valid CLIA certification number is submitted and that the level of certification is appropriate for the types of procedures performed; as a result, implementing an alternative method for verification is no longer necessary.</p> <p>c. Implemented.</p> <p>d. Partially implemented. The Department identified approximately \$40,000 in claims payments to providers that did not meet the requirements of the federal CLIA. The Department requested repayment from the providers for these overpayments during Fiscal Year 2012. However, no actual recovery payments were received in Fiscal Year 2012. The Department stated that it also sent demand letters at the end of Fiscal Year 2012 to providers who did not have proper CLIA certificates. The Department will recover payments as applicable through the proper recovery process which may include, but is not limited to, informal reconsideration, settlements, formal appeal, and referring the overpayment to collections. In addition, some payments are not collectable due to bankruptcy or other issues. The Department did not provide a specific updated implementation date.</p>

(Classification of Finding: Deficiency in Internal Control.)

Report and Rec. No.	Recommendation	Disposition
2011 Single Audit Rec. No. 39 and 2010 Single Audit Rec. No. 61	Improve its controls over the calculation and reporting of family planning expenditures under the Medicaid Managed Care Program by (a) continuing to seek approval from the federal government for the Department's methodology for calculating and reporting family planning program expenditures; (b) developing and implementing written policies and procedures for the methodology approved by Centers for Medicare and Medicaid Services (CMS); (c) continuing to work to train all staff involved with the methodology on adopted Department policies and procedures; (d) maintaining all supporting documentation used for the calculation of the family planning expenditures; (e) ensuring that supervisors review the data, the calculations, and the supporting documentation for compliance with the established methodology prior to submission of reports to the federal government; (f) ensuring that all data from COFRS are extracted in a consistent manner and in accordance with policies and procedures; and (g) ensuring that family planning expenditures are calculated and reimbursed annually at the highest reimbursement percentage allowed by federal regulations.	Implemented.
2011 Single Audit Rec. No. 40 and 2010 Single Audit Rec. No. 62	Improve documentation of controls over subrecipient monitoring for Medicaid and the State Children's Health Insurance Program by implementing or updating written policies and procedures for all identified subrecipients, as appropriate.	Implemented.
2010 Single Audit Rec. No. 9	Review the status of the Center for Improving Value in Health Care as a potential related party to or component unit of the State and annually update this review.	Implemented.

Report and Rec. No.	Recommendation	Disposition
2010 Single Audit Rec. No. 56	Ensure the accuracy of eligibility determination for Medicaid and the Children's Basic Health Plan (CBHP) by (a) ensuring that any recipients improperly denied eligibility for the Medicaid 1931 program are re-analyzed for Medicaid eligibility, (b) identifying the ineligible recipients receiving Medicaid benefits who were eligible for CBHP and reclassifying the payments to ensure that the correct federal reimbursement was received, (c) identifying the recipients approved for CBHP eligibility who were improperly denied Medicaid eligibility and the medical payments for those recipients and reclassifying the payments to ensure that the correct federal reimbursement was received, and (d) continuing to review the med span and the other system issues identified and make any changes to the Colorado Benefits Management System (CBMS) that are determined necessary to correct these issues.	<ul style="list-style-type: none"> a. Implemented in Fiscal Year 2011. b. - c. Partially implemented. See current year Recommendation No. 26. d. Implemented and ongoing. The Department continues to monitor med span and other system issues and proposes changes to the Colorado Benefits Management System, where it is determined necessary. See also current year Recommendation Nos. 24 and 25.
2010 Single Audit Rec. No. 68	Improve its monitoring of the nursing facility rate-setting process by (a) using the options available under state rules for enforcing requirements for the submission of cost reports by the nursing facilities in cases where facilities are delinquent in submitting the reports and (b) working with the State Medical Services Board to incorporate into state rules the process for establishing interim rates for nursing facilities under the Medicaid program to ensure that state rules align with the practices used by the Department.	<ul style="list-style-type: none"> a. Not implemented. Staffing issues have delayed the implementation of this part of the recommendation. The Department will be working with nursing facility providers and the Nursing Facility Advisory Council to explore alternative means to encourage nursing facilities to submit cost reports within the required time frames. The Department plans to fully implement this part of the recommendation by December 31, 2012. b. No longer applicable. The Colorado Code of Regulations currently indicates a "temporary" rate is in effect starting July 1 each year, as the State and nursing facilities do not have the same fiscal year end. The Department has a process in place to perform a reconciliation between the "temporary" rate and the final audited rate each year for each nursing facility, which factors into the facilities' rate setting for the subsequent year.

(Classification of Finding: Deficiency in Internal Control.)

Report and Rec. No.	Recommendation	Disposition
2010 Single Audit Rec. No. 69	Improve its controls over the allocation of expenditures by (a) correcting the percentages applied to the Medicaid, Children’s Basic Health Plan (CBHP), and the Old Age Pension (OAP) programs; (b) strengthening its supervisory review process to ensure the accuracy of expenditure allocations among Medicaid, CBHP, and OAP programs; (c) reviewing all CBMS allocation transactions that were recorded during Fiscal Year 2010 and ensuring that these were accurately recorded; and (d) requesting reimbursement for the federal funds identified in the audit and through the Department’s review.	Implemented.
2009 Single Audit Rec. No. 6	Improve internal controls over financial reporting process by (a) creating and documenting the process for communicating financial adjustments to the accounting section and the Office of the State Controller and (b) providing training throughout the Department on this process.	Implemented.
2009 Single Audit Rec. No. 53	Improve controls over documentation in Medicaid case files to support eligibility by (a) continuing to monitor counties and Medical Assistance (MA) sites to ensure that they are obtaining and maintaining the required case file documentation to support eligibility determinations, (b) requiring that counties and MA sites review case files to ensure consistency of information between the case file and the Colorado Benefits Management System (CBMS), and (c) working with the Department of Human Services to identify and implement revisions to policies and procedures for documenting and monitoring Medicaid eligibility determination/redetermination for the Title IV-E population.	<p>a. Partially implemented. See current year Recommendation Nos. 24 and 25.</p> <p>b. Partially implemented. See current year Recommendation Nos. 24 and 25.</p> <p>c. Partially implemented. The Department has revised and finalized the redetermination form related to Title IV-E children receiving Medicaid. However, the Department has not provided training to the counties on the new form. The Department plans to fully implement this part of the recommendation by Spring 2013.</p>

(Classification of Finding: Deficiency in Internal Control.)

Report and Rec. No.	Recommendation	Disposition
2009 Single Audit Rec. No. 57	Improve controls over requests for federal funds through the American Recovery and Reinvestment Act (Recovery Act) by (a) adequately segregating duties related to preparing and approving requests for Recovery Act funds, (b) documenting written procedures and ensuring adequate review of federal draws and supporting information to ensure their accuracy, (c) submitting an adjustment on the next quarterly federal report for amounts excluded in its October 2008 Recovery Act draw, and (d) requesting reimbursement for those amounts not already corrected that were identified by this audit.	Implemented.
2009 Single Audit Rec. No. 59	Reduce eligibility determination errors for the Children’s Basic Health Plan (CBHP) by improving oversight and training of eligibility sites by (a) continuing to provide eligibility sites with CBHP training and technical assistance on eligibility and documentation requirements; (b) enforcing eligibility sites’ supervisory review processes and corrective action plans by following up on problems identified through the Department’s monitoring program and this audit; (c) investigating the causes of the CBMS errors identified in the audit and modify CBMS as needed to correct them; and (d) recovering payments made after a beneficiary’s eligibility has ended, as appropriate.	<ul style="list-style-type: none"> a. Partially implemented. See current year Recommendation Nos. 24 and 25. b. Partially implemented. See current year Recommendation Nos. 24 and 25. c. Deferred. The Department plans to fully implement this part of the recommendation by the June 2013 implementation date. d. Implemented in Fiscal Year 2010. <p>(Classification: Deficiency in Internal Control.)</p>

Report and Rec. No.	Recommendation	Disposition
2009 Single Audit Rec. No. 65	<p>Improve controls over the calculation and reporting of family planning expenditures under the Medicaid Managed Care Program by (a) completing its review of the methodology used to calculate and report family planning expenditures and developing and implementing written policies and procedures for the methodology; (b) training all staff on the policies and procedures involved with the methodology; (c) maintaining all supporting documentation used for the calculation of the family planning expenditures; (d) ensuring that supervisors review the data used, calculations, and the supporting documentation for compliance with the established methodology prior to submission of reports to the federal government; (e) ensuring all data from COFRS are extracted in a consistent manner and in accordance with policies and procedures; and (f) submitting the Department’s methodology for calculating and reporting Family Planning expenditures to the federal government for approval, as appropriate.</p>	Implemented.
2009 Single Audit Rec. No. 73	<p>Improve the Medicaid Management Information System (MMIS) user access controls by immediately implementing our prior year recommendation and strengthening MMIS’s operating system, including (a) evaluating MMIS user access profiles and identifying those profiles, or combinations of profiles, that are appropriate for different system users. This information should be shared with the supervisors of MMIS users; (b) establishing a written procedure that HCPF IT security staff follow when MMIS access is requested; (c) ensuring that profiles or profile combinations that provide escalated system privileges are identified and tightly controlled, including the establishment of compensating controls; (d) periodically reviewing MMIS user access levels for appropriateness and promptly removing access for terminated users, including comparing active MMIS users to termination information contained in the Colorado Personnel Payroll System and requiring business managers to annually verify the accuracy and relevance of access levels belonging to the MMIS users they supervise; and (e) strengthening the configuration of the MMIS operating system by implementing the recommendations made under separate cover.</p>	<p>a. Partially implemented. The Department has evaluated the user profiles for current users and is in the process of testing them. The Department plans to fully implement this part of the recommendation by October 2012.</p> <p>b. Implemented.</p> <p>c. Partially implemented. The Department has evaluated the user access profiles for current users and is in the process of removing unnecessary escalated privileges. The Department plans to fully implement this part of the recommendation by October 2012.</p> <p>d. Partially implemented. The Department has implemented a monthly review process to compare the list of active state users with a list of terminated employees. The Department is in the process of implementing a similar process for non-state users. The Department plans to fully implement this part of the recommendation by October 2012.</p> <p>e. Implemented.</p> <p>(Classification of Finding: Deficiency in Internal Control.)</p>

Report and Rec. No.	Recommendation	Disposition
2009 Single Audit Rec. No. 74	Ensure that Medicare is the primary payer on claims processed through the Medicaid Management Information System (MMIS) for dual-eligible Medicaid clients by (a) reviewing and revising its policies, as necessary, to require providers to submit a Medicare explanation of benefits for paper claims after Medicare makes a payment determination; (b) analyzing the paid claims for all clients whose eligibility changed from Medicaid-only to dual-eligible, identifying claims for which recovery should be sought, and instituting recovery action; (c) instituting a quarterly audit of all claims paid for dual-eligible clients and identifying claims that may have been paid incorrectly; and (d) enhancing its effort to educate providers about the Department's billing policies and processes for claims associated with dual-eligible clients.	Implemented.
2009 Single Audit Rec. No. 75	Review its policy that excludes certain procedures from the Medicare lower of pricing logic to assess the appropriateness of these exclusions, particularly related to cost-control strategies for the Medicaid Program.	Partially implemented. The Department has not completed a review of its list of exclusions to the Medicare lower of pricing logic. However, the Department is working with its federal oversight agency, the Centers for Medicare and Medicaid Services, to modify the Medicaid State Plan to reference these exclusions by March 2013. (Classification of Finding: Deficiency in Internal Control.)
2009 Single Audit Rec. No. 76	Improve controls to prevent Medicaid payments for services to deceased individuals by (a) periodically evaluating the effectiveness of methods used to identify payments made for services provided after a client's death and implementing changes to these methods, as necessary; (b) working with its contractor, Health Management Systems, to expand data matches and recoveries for claims paid after a client's death to include oxygen services and other rental supplies; (c) continuing to investigate the claims identified by this audit that were paid for services provided after the date of death recorded in the Department of Public Health and Environment's or the Department's files for Medicaid clients; and (d) enhancing its efforts in educating providers on claims payment issues surrounding clients' date of death, including proper death notification and billing for services provided during the month of death.	a. Partially implemented. The Department has begun creating interfaces for CBMS that check for date of death records and post such information to client accounts within CBMS, drawing data from the Department of Revenue's Division of Motor Vehicles, the Department of Public Health and Environment, and the federal Social Security Administration. The Department now plans to implement this recommendation by December 2012. b. Implemented. c. Implemented in Fiscal Year 2010. d. Implemented in Fiscal Year 2010. (Classification of Finding: Deficiency in Internal Control.)

Report and Rec. No.	Recommendation	Disposition
2009 Single Audit Rec. No. 78	<p>Improve oversight of Medicaid laboratory and radiology providers by (a) performing periodic clinical reviews, preferably on-site, of laboratory and radiology providers to assess whether providers comply with the six criteria established in state regulations related to laboratory and radiology services; (b) periodically reviewing laboratory and radiology claims to ensure that it has not double paid for the technical and professional components of these services;</p> <p>(c) developing utilization and cost trend reports; and (d) considering implementing a prior authorization process for high-cost procedures.</p>	Implemented.
2009 Single Audit Rec. No. 79	<p>Strengthen contract provisions and its monitoring of contractors responsible for performing prior authorization reviews of durable medical equipment and supplies requested for Medicaid clients by (a) standardizing the requirements in its contracts related to prior authorization and medical necessity activities for durable medical equipment and supplies; (b) strengthening the contracts by defining the qualifications of staff performing prior authorization and medical necessity functions; (c) implementing a formal oversight program for each of its prior authorization contractors, including on-site visits; (d) requiring its prior authorization contractors to standardize how providers submit prior authorization requests, including the use of electronic processing and interfaces; and (e) assessing whether consolidating prior authorization functions under one contract would be cost-effective.</p>	<p>a. Implemented.</p> <p>b. Implemented.</p> <p>c. Not implemented. The Department has not implemented a formal oversight program, including on-site visits, for its prior authorization contractors. The Department plans to fully implement this part of the recommendation by December 2012.</p> <p>d. Implemented.</p> <p>e. Implemented.</p> <p>(Classification of Finding: Deficiency in Internal Control.)</p>

Report and Rec. No.	Recommendation	Disposition
2009 Single Audit Rec. No. 81	<p>Ensure a comprehensive and uniform assessment process for determining functional eligibility and the services necessary to address the needs of individuals seeking long-term care services by (a) improving written guidance to direct Single Entry Point (SEP) agencies on all aspects of the intake, functional assessment, and service planning processes, including how case managers should document information in the Benefits Utilization System; (b) modifying State Medicaid Rules to more clearly define how to score functioning when the individual uses an assistive device, and making appropriate corresponding changes to the Department’s functional assessment instrument; (c) strengthening its state-sponsored training by making standard core training courses available to all SEP agencies; and (d) setting minimum standards for SEP agencies’ quality assurance and case file review practices. Standards should include steps for measuring inter-rater reliability of functional assessment scoring and for systematically compiling, reporting, and addressing systematically compiling, reporting, and addressing the results of the case file reviews.</p>	<p>a. Implemented and ongoing. The Department has substantially implemented this part of the recommendation by improving written guidance to the Single Entry Points related to the aspects of the intake, functional assessment, and service planning processes, including how case managers should document information in the Benefits Utilization System.</p> <p>b. Deferred. The Department plans to implement this part of the recommendation by June 2013.</p> <p>c. Implemented in Fiscal Year 2011.</p> <p>d. Implemented.</p> <p>(Classification of Finding: Deficiency in Internal Control.)</p>

Report and Rec. No.	Recommendation	Disposition
2009 Single Audit Rec. No. 82	<p>Ensure eligible individuals have timely access to Medicaid long-term care services by developing an integrated approach to monitor the timeliness of all components of the eligibility determination process, identify problems, and make improvements by (a) providing clear and consistent written guidance to Single Entry Point (SEP) agencies regarding how the timeliness of the functional assessment and other processes will be measured, (b) making improvements to the Benefits Utilization System to capture all dates necessary to evaluate the timeliness of SEP agencies' intake and functional assessment processes, (c) providing written guidance to ensure county Medicaid technicians consistently and accurately capture the start of the Medicaid application processing timeframe in CBMS, (d) making changes to weekly reports in CBMS to identify all pending Medicaid long-term care applications that exceed required processing time frames and compile summary statistics on the timely processing of Medicaid applications by county and statewide, (e) working with the disability determination contractor and county departments of human/social services to investigate and address the underlying factors contributing to delays in transmitting disability applications, (f) capturing and analyzing data on an ongoing basis to monitor and evaluate how long it takes eligible individuals to gain access to Medicaid long-term care services from the time they first enter the system, and (g) establishing an overall goal or timeframe for determining whether access to long-term care services is timely.</p>	<ul style="list-style-type: none"> a. Implemented in Fiscal Year 2011. b. Implemented. c. Implemented in Fiscal Year 2010. d. Included as part of Fiscal Year 2011 Recommendation No. 25. e. Implemented in Fiscal Year 2011. f. Implemented. g. Implemented in Fiscal Year 2010.

Report and Rec. No.	Recommendation	Disposition
2008 Single Audit Rec. No. 70	Improve the redetermination process and improve retention for the Children’s Basic Health Plan program by (a) routinely calculating program retention rates and analyzing data on program retention; (b) modifying the redetermination application to clarify the requirements for documentation and reporting of changes in circumstances; (c) beginning to send reminders to families regarding the submission of their redetermination applications as soon as possible; and (d) considering the use of periodic surveys, focus groups, or review of existing research to identify barriers to reapplication, as well as other methods to remind families to reapply, such as those used by other Children’s Health Insurance Programs.	Implemented.
2008 Single Audit Rec. No. 71	Ensure ineligible women and children are properly and timely disenrolled from Children’s Basic Health Plan (CBHP) program. Specifically, the Department should (a) review the 885 individuals identified during our audit who were not disenrolled on time, ensure any ineligible individuals identified through the review have been properly disenrolled, and review and recover payments made for the ineligible individuals; (b) strengthen efforts to ensure that, until the planned changes to CBMS and the Medicaid Management Information System (MMIS) are fully implemented and working properly, participants are disenrolled from CBHP as soon as their eligibility ends; and (c) prioritize changes to MMIS and CBMS to ensure disenrollments occur timely and accurately in the future.	Implemented.
Department of Higher Education		
University of Colorado		
2011 Single Audit Rec. No. 41	The University of Colorado Denver should reconcile the Common Origination and Disbursement system School Account Statement data files to the institution’s financial records on a monthly basis. This reconciliation should be reviewed by someone separate from the preparer.	Implemented.

Report and Rec. No.	Recommendation	Disposition
2011 Single Audit Rec. No. 42	The University of Colorado Denver (UCD) should ensure it meets federal reporting requirements for the Research and Development (R&D) Cluster by (a) investigating the feasibility of granting Office of Grants and Contracts (OGC) staff system access in order to make needed corrections at project close-out so that OGC staff can ensure financial reports for R&D grants are submitted to the awarding agency on a timely basis and (b) obtaining an extension to file from the awarding agency in situations in which a report will need to be submitted after the deadline due to circumstances outside of OGC's control. Documentation of this extension from the awarding agency should be maintained.	Implemented.
Adams State College		
2011 Single Audit Rec. No. 43	Ensure that it complies with the monthly Financial Student Aid Direct Loan program requirement to perform monthly reconciliations of loan disbursements. The College should create a report in the Banner System that contains disbursements made to students by the associated award year and compare the report to the School Account Statement data file to ensure the College's financial records agree.	Implemented.
2011 Single Audit Rec. No. 44	Ensure federal timeframes are met for the return of Federal Student Aid (FSA) Program funds, the College should ensure their current return of FSA funds procedure is followed at all times by improving departmental communications and administrative oversight of the FSA Program, and automating controls using the Banner System, where appropriate.	Implemented.

**Report and
Rec. No.**

Recommendation

Disposition

Department of Human Services

2011 Single Audit Rec. No. 8	Improve its purchasing card audit function by (a) creating detailed written procedures for its purchasing card audit process and (b) ensuring through training and supervisory review that the detailed procedures created in part (a) are implemented and followed appropriately.	a. Implemented. b. Implemented and ongoing. The Department has substantially implemented this part of the recommendation by completing an online procurement card training and requiring that supervisors follow the procedures implemented in part a. of the recommendation to conduct their reviews.
2011 Single Audit Rec. No. 9 and 2010 Single Audit Rec. No. 13	Ensure that the financial data in COFRS related to counties' administration of public assistance programs are accurate and complete by (a) reconciling approximately \$1.7 million discrepancy between the County Financial Management System (CFMS) and COFRS for amounts due the counties as of the end of Fiscal Year 2010, (b) developing a procedure by which to reconcile CFMS and COFRS data each month, and (c) assigning responsibility to specific employees for conducting the monthly reconciliation process and the supervisory review of the process.	Not implemented. See current year Recommendation No. 7.
2011 Single Audit Rec. No. 10 and 2010 Single Audit Rec. No. 22	Work with the Governor's Office of Information Technology to improve the general IT controls over AVATAR by (a) promptly reviewing and implementing procedures regarding the use of group accounts for the Lab and Pharmacy modules and ensuring that mechanisms are in place either to prevent the use of group accounts or identify the individual using the group accounts; (b) implementing strong password parameters at the application and operating system levels that comply with State Cyber Security Policies; (c) generating, reviewing, and retaining activity logs to identify and investigate anomalous activity, including successful and unsuccessful log-in attempts, and controlling access to activity logs to ensure that logs cannot be altered; (d) requiring supervisors to periodically verify the accuracy and relevance of user access for the employees they supervise; (e) implementing a procedure to ensure that all users are authorized based on roles and evidence of role-based authorization is	a. Implemented. b. Implemented. c. - e. Partially implemented. See current year Recommendation No. 10. f. - h. Not implemented. See current year Recommendation No. 10. i. Partially implemented. See current year Recommendation No. 10. j. Implemented. k. Partially implemented. See current year Recommendation No. 10. l. - p Not implemented. See current year Recommendation No. 10. q. Deferred. See current year Recommendation No. 10. r. Implemented.

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retained prior to their gaining access to the system; (f) generating and implementing log-in banners for AVATAR, including Health Insurance Portability and Accountability Act (HIPAA) banners where required; (g) reviewing and updating user access management and desktop management policies and procedures; (h) ensuring that a system security assessment is performed on a periodic basis and identified security gaps are mitigated; (i) hardening system configuration settings for AVATAR, as recommended under separate cover; (j) implementing malware detection and prevention tools on the Unix server; (k) conducting a review of all data transmissions related to AVATAR and ensuring that sensitive data are encrypted during transmission; (l) performing network scans on a periodic basis to identify and mitigate vulnerabilities; (m) ensuring that all desktop computers are vendor supported and have a firewall in place; (n) updating the AVATAR disaster recovery plan and business continuity plan that incorporate all components listed in State Cyber Security Policies; (o) ensuring that the disaster recovery plan is tested and the required infrastructure components to restore the system are in place; (p) ensuring that application, system, and data backups are performed in accordance with an established schedule that complies with State Cyber Security Policies, and off-site backup tapes are labeled and stored in a fireproof cabinet; (q) revising existing contracts to ensure that vendors must comply with State Cyber Security Policies; and (r) monitoring vendors to ensure that service-level agreements are met.

2011 Single Audit
Rec. No. 11
and
2010 Single Audit
Rec. No. 23

Work with the Governor’s Office of Information Technology to improve the County Financial Management System’s (CFMS) general computer controls by (a) promptly reviewing and implementing procedures to ensure that access to the “root” or “super-user” account can be traced to an individual user and user access to the “root” account is monitored on a regular basis for appropriateness; (b) implementing strong password parameters at the application, database, and operating system levels that comply with State Cyber Security Policies; (c) reviewing the existing audit log rules to ascertain if current logging is sufficient; (d) requiring

- a. Not implemented. See current year Recommendation No. 11.
- b. - d. Partially implemented. See current year Recommendation No. 11.
- e. Not implemented. See current year Recommendation No. 11.
- f. Implemented.
- g. Not implemented. See current year Recommendation No. 11.
- h. Implemented.

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supervisors to periodically verify the accuracy and relevance of user access for the employees they supervise; (e) implementing a procedure to ensure that all users are authorized, evidence of authorization (system access request forms) is retained, and a signed statement of compliance is available prior to gaining access to the system; (f) generating and implementing a log-in banner for the CFMS application; (g) reviewing and updating user access management and desktop management policies and procedures; (h) ensuring that a system security assessment is performed on a periodic basis and the security gaps identified are mitigated; (i) hardening system configuration settings for CFMS, as recommended under separate cover; (j) implementing malware detection and prevention tools on the CFMS server and a patch management process for the operating system, database, and application to ensure that software patches are reviewed, implemented, and kept current; (k) encrypting sensitive data transmitted between CFMS and other systems and computers, including user credentials; (l) performing network scans on a periodic basis to identify and mitigate vulnerabilities; (m) ensuring that all desktop computers are vendor supported and have a firewall in place; (n) updating complete disaster recovery and business continuity plans for CFMS; (o) ensuring that the disaster recovery plan is tested and the required infrastructure components needed to restore the system are in place; (p) ensuring that off-site backup tapes are labeled and stored in a fireproof cabinet; (q) updating existing contracts with CFMS vendors to ensure that the contracts require compliance with State Cyber Security Policies; and (r) monitoring vendors to ensure that service-level agreements are being met.

- i. Implemented.
- j. - o. Not implemented. See current year Recommendation No. 11.
- p. Implemented.
- q. - r. Not implemented. See current year Recommendation No. 11.

Report and Rec. No.	Recommendation	Disposition
2011 Single Audit Rec. No. 45	Develop and implement procedures to ensure personnel costs charged to federal grant programs are supported with adequate documentation. These procedures should include requirements to maintain required certifications, personnel activity reports, quarterly comparisons between estimated and actual budgets, or other equivalent documentation.	Partially implemented. The Department distributed guidelines and examples that address personnel costs certification to its federal program staff. However, through our audit testwork, we continued to find that some programs were not in compliance with this requirement and either lacked or had inconsistent documentation. The Department plans to fully implement this recommendation by January 31, 2013. (Classification of Finding: Deficiency in Internal Control.)
2011 Single Audit Rec. No. 46	Improve its controls over the preparation of the Exhibit K submitted to the Office of the State Controller by (a) continuing to provide training each year to the staff who prepare the Exhibit K and the staff who prepare the supporting documentation; (b) ensuring that Department officials verify that the nature and classification of information reported on the Exhibit K is correct. If federal guidance seems unclear, the Department should request clarification from the relevant federal agency; and (c) improving its reviews of the Exhibit K, including in-depth, detailed reviews of all supporting documentation used to prepare the exhibit. In the case of subrecipient expenditures, the Department should implement additional or alternative methods for verifying this information. These methods could include a first-level review by the program accountant's direct supervisor. In addition, the Department should ensure that the specific errors identified in prior periods are not repeated.	Implemented and ongoing. The Department has substantially implemented this recommendation by providing training, improving its supervisory review process, and correcting the errors identified in the Fiscal Year 2011 audit.

Report and Rec. No.	Recommendation	Disposition
2011 Single Audit Rec. No. 47	Continue to strengthen controls over the Child Support Enforcement program by (a) ensuring that counties enforce medical support obligations when appropriate, provide all required services, provide services within the required time frames, and conduct all required communication with interested parties and (b) incorporating a review of a sample of hard copy case files as part of the Department's county monitoring process for the program.	a. Implemented and ongoing. The Department has substantially implemented this part of the recommendation by providing statewide training that covered the issues identified during the Fiscal Year 2011 audit. b. Deferred. The Department plans to implement this part of the recommendation by the September 2012 implementation date. (Classification of Finding: Deficiency in Internal Control.)
2011 Single Audit Rec. No. 48	Resume routine monitoring of county departments of human/social services for the Child Care and Development Fund Program Cluster (Program) to ensure that counties are correctly determining eligibility in accordance with state rules and the Code of Federal Regulations.	Implemented.
2011 Single Audit Rec. No. 49	Improve controls over its flexplace program by (a) ensuring the Department consistently follows the Department of Personnel & Administration's (DPA) flexplace policy, including the proper use of DPA flexplace application and agreement forms and (b) training approving officials at the division and program levels on their responsibilities for implementing flexplace policies and monitoring staff who participate in flexplace. The training should include requirements for approving and signing of flexplace applications and arrangements, the types of expenses to be covered, what state property will be used off site, and how protected and confidential data are to be safeguarded.	Deferred. The Department plans to implement this recommendation by the September 2012 implementation date. (Classification of Finding: Significant Deficiency.)
2011 Single Audit Rec. No. 50	Identify and implement methods for improving cost information used to evaluate county administrative and case management costs in the child welfare allocation model.	Not applicable. The Department disagreed with this recommendation and did not implement it.

Report and Rec. No.	Recommendation	Disposition
2010 Single Audit Rec. No. 15	Improve controls over financial reporting for Medicare Part D revenue and receivables at the Fort Logan and Pueblo Mental Health Institutes by ensuring that monthly and fiscal year-end reconciliations are performed between the Part D revenue and related accounts receivable balances in COFRS and billings from the pharmacy subsystem in AVATAR, and making adjustments as appropriate.	Partially implemented. The Department completed the Fiscal Year 2011 reconciliation during Fiscal Year 2012 and made the necessary adjustments. However, the Department did not complete the Fiscal Year 2012 reconciliation until after fiscal year-end close and the associated adjustments were, therefore, not posted until Fiscal Year 2013. In addition, the Department has not documented procedures to require the completion of the reconciliation and recording of associated adjustments before year-end close. The Department plans to fully implement this recommendation by October 2012. (Classification of Finding: Deficiency in Internal Control.)
2010 Single Audit Rec. No. 16	Improve its internal controls over expenditures made using purchasing cards by (a) effectively training approving officials and cardholders on their responsibilities to ensure compliance with Department policy, (b) continuing the Department's internal purchasing card audits and ensuring that the actions taken by approving authorities in response to cardholder violations are adequate, (c) improving communication of the requirement that purchasing card accounts must be closed in a timely manner upon employee termination, and (d) improving its review of the coding of all procurement card purchases accurately in COFRS.	Implemented.
2010 Single Audit Rec. No. 20	Improve controls over the processing and depositing of cash receipts by (a) evaluating its process for compliance with timely deposit requirements in the State Fiscal Rules to ensure cash receipts are deposited in accordance with requirements and documenting procedures for improving the process and (b) training accounting staffs who handle cash receipts on the new procedures.	a. Not implemented. See current year Recommendation No. 9. b. Implemented.

Report and Rec. No.	Recommendation	Disposition
2010 Single Audit Rec. No. 21	Ensure that financial information is accurately and completely recorded for the cash programs by (a) working with the eligibility systems administrators and JP Morgan Chase to obtain the needed reports to perform comprehensive reconciliations among the eligibility systems, County Financial Management System, and the State’s electronic benefits transfer service provider to ensure that financial information is accurately and completely recorded and (b) investigating and resolving any discrepancies identified during the reconciliations.	Deferred. The Department plans to implement this recommendation by the September 2012 implementation date. (Classification of Finding: Deficiency in Internal Control.)
2010 Single Audit Rec. No. 24	The Department of Human Services should work with the Department of Health Care Policy and Financing to ensure that the SAS 70 Type II review of Colorado Benefits Management System covers the entire financial audit period of July 1 through June 30.	Implemented and ongoing. The Statement on Standards for Attestation Engagements (SSAE) No. 16, “Reporting on Controls at a Service Organization,” was issued by the Auditing Standards Board of the American Institute of Certified Public Accountants in April 2010. SSAE 16 replaced SAS 70 as the standard for reporting on service organizations. The departments, along with OIT, contracted for a SSAE 16 report on CBMS which was conducted for the period covering Fiscal Year 2012.
2010 Single Audit Rec. No. 79	Take steps to correct the system problems related to inappropriate restoration payments in the Colorado Benefits Management System to reduce the risk of errors in benefit payments to Supplemental Nutrition Assistance Program/Food Assistance program recipients.	Implemented.
2010 Single Audit Rec. No. 91	Strengthen controls over the Low Income Energy Assistance Program, through improved training, county monitoring, and supervisory review processes, to ensure that eligibility is determined in a timely manner, that benefit amounts are calculated correctly, and that complete and accurate documentation is maintained in the case files.	Partially implemented. The Department implemented new rules and/or rule changes to simplify the eligibility process, continued to conduct trainings, and enhanced the monitoring of counties. However, we continued to identify eligibility errors through our audit testwork. The Department plans to fully implement this recommendation by November 1, 2012. (Classification of Finding: Deficiency in Internal Control.)

Report and Rec. No.	Recommendation	Disposition
2010 Single Audit Rec. No. 94	Work with the Governor’s Office of Information Technology to improve the Low-Income Energy Assistance Program (LEAP) system’s general computer controls by (a) generating, reviewing, and retaining application and system activity logs (i.e., audit logs) to identify and investigate anomalous activity at the application level and monitoring successful and unsuccessful log-in attempts at the Top Secret level; (b) requiring supervisors to periodically verify the accuracy and relevance of user access for the employees they supervise; (c) identifying and documenting LEAP user profiles that, when combined, provide incompatible system privileges; (d) identifying and updating the IT policies and procedures that are outdated; (e) ensuring that all users, prior to gaining access to the LEAP system, receive introductory system level training and have read and acknowledged the Department’s statement of compliance; (f) encrypting all data transmissions containing sensitive data, including user credentials; and (g) documenting a business continuity plan.	<ul style="list-style-type: none"> a. Partially implemented. The Department has implemented a process to generate activity logs and is working to implement a review process for these reports. The Department plans to fully implement this part of the recommendation by June 2013. b. Partially implemented. The Department has defined a review process at the counties and is now working to ensure this review process occurs at all counties. The Department plans to fully implement this part of the recommendation by June 2013. c. Partially implemented. The Department has implemented role-based user profiles but has not yet identified profiles that when assigned in combination could cause segregation of duty issues. The Department plans to fully implement this part of the recommendation by June 2013. d. Implemented in Fiscal Year 2011. e. Partially implemented. The Department has documented a training plan and developed a new compliance form. The Department is working to ensure that all users sign the compliance form. The Department plans to fully implement this part of the recommendation by June 2013. f. Partially implemented. The Department has established a secure connection and is working to ensure all data transmissions are encrypted. The Department plans to fully implement this part of the recommendation by September 2012. g. Implemented in Fiscal Year 2011.
2010 Single Audit Rec. No. 96	Strengthen controls over the Vocational Rehabilitation program by ensuring, through training and monitoring, that counselors comply with federal and state documentation requirements, maintain all required documentation in the case files, and determine eligibility within the time frames outlined in regulations.	Not implemented. See current year Recommendation No. 45.

(Classification of Finding: Deficiency in Internal Control.)

Report and Rec. No.	Recommendation	Disposition
2010 Single Audit Rec. No. 98	Continue to work with the county departments of human/social services to ensure the accuracy of eligibility determinations and benefit payments for the Temporary Assistance for Needy Families/Colorado Works program. The program should strengthen its monitoring and reviewing of counties' case file documentation and data entry. The program should also consider ways to improve the case management process by using available resources.	Partially implemented. See current year Recommendation No. 46.
2010 Single Audit Rec. No. 102	Improve controls over its federal program reporting by training program and accounting staff and supervisors on the procedures necessary to meet requirements for filing complete, accurate, and timely federal reports. This should include training supervisors on procedures for performing an appropriate review prior to submission.	Implemented and ongoing. The Department has substantially implemented this recommendation and corrected the errors identified in the Fiscal Year 2011 audit.
2009 Single Audit Rec. No. 11	The Division of Facilities Management should address statutory compliance issues and strengthen controls over the rental of state-owned surplus facilities by (a) evaluating the lease agreements for the two buildings leased to nonprofit organizations and either renegotiate the leases to include terms that will not result in a loss to the State as required under House Bill 08-1268 or seek statutory change to allow these arrangements to continue; (b) ensuring that expenditures for facility improvements are evaluated for capitalization requirements and capitalizing as required and making appropriate adjustments for the leasehold improvements identified during the audit that should have been capitalized; (c) instituting periodic secondary reviews of all leases of State-owned property, to ensure that they are current, documented on the approved Office of the State Architect lease agreement, clearly describe the property to be rented, and are properly authorized; (d) renegotiating any leases found after review to be inadequately documented, authorized, expired, or out of compliance; and (e) assigning rental collections to another division within the Department, such as Central Accounting, and ensuring rents are collected on time and referred to Central Collection Services as appropriate.	Implemented.

Report and Rec. No.	Recommendation	Disposition
2009 Single Audit Rec. No. 101	Continue to work with the counties to ensure that applications for SNAP/Food Assistance benefits are processed within federal and state requirements.	Deferred. The Department plans to fully implement this recommendation by the September 2012 implementation date. (Classification of Finding: Deficiency in Internal Control.)
2009 Single Audit Rec. No. 125	Improve general computer controls over Trails and the Child Care Automated Tracking System (CHATS) by (a) hardening system configuration settings for Trails as recommended under separate cover; (b) promptly removing user access for terminated employees and strengthening procedures to ensure that employee termination notifications are initiated and acted upon in a timely manner; (c) requiring supervisors to annually verify the accuracy and relevance of user access for the employees they supervise; (d) identifying and documenting Trails and CHATS user profiles that, when combined, provide incompatible system privileges; and (e) implementing password parameters that comply with State Cyber Security Policies.	Implemented.
2009 Single Audit Rec. No. 128	The Division for Developmental Disabilities should improve its processes for reviewing service requests to ensure that an adequate basis exists for its approval and denial decisions and that clients are treated equitably. Specifically, the Department should (a) establish a standardized process, including a checklist or other review protocol for reviewers to follow, for conducting and documenting reviews and for clearly communicating reasons for service denials to CCBs; (b) implement an automated mechanism to track data on the number of reviews conducted, the number of and reasons for denials and reductions in service, and the number of service requests that are re-submitted and re-reviewed; (c) reassess and revise job descriptions and qualification requirements for service request reviewers to ensure that individuals performing reviews are qualified and authorized to make approval and denial decisions; and (d) develop a process for supervisory review of service request reviews.	Implemented.

Report and Rec. No.	Recommendation	Disposition
2009 Single Audit Rec. No. 132	The Division for Developmental Disabilities should establish mechanisms for monitoring the implementation and operation of appropriate fiscal controls to ensure accountability for services and payments. Specifically, the Department should (a) develop and issue a comprehensive, written policy and procedures manual for CCBs and update the manual on a routine basis; (b) provide training on the policy and procedures manual to the CCBs; and (c) establish a comprehensive system of ongoing monitoring and evaluation of payment controls as discussed above.	Implemented.
2008 Single Audit Rec. No. 16	Strengthen controls over the Colorado Electronic Benefits Transfer (EBT) system by (a) developing a plan with established project milestones for implementing all User Control Considerations contained in the SAS 70 Report of JP Morgan’s EBT transaction processing; (b) working with JP Morgan to ensure EBT system password parameters comply with State Cyber Security Policies and Department requirements; (c) ensuring that only authorized EBT security administrators have the ability to add new users and that EBT users are only added after receipt of an authorized access request form; (d) updating Department procedures to require counties to immediately notify the EBT security administration group of all terminations and transfers; (e) performing periodic reviews of EBT users, in conjunction with the counties, to ensure terminated users are identified and access levels for current employees remain appropriate; (f) working with JP Morgan to identify and correct problems with its automated control for suspending inactive user accounts; and (g) working with JP Morgan to segregate the recipient eligibility and EBT card authorization and issuance functions at the 25 counties identified in the report.	<ul style="list-style-type: none"> a. Implemented in Fiscal Year 2009. b. Not implemented. The Department will work with the EBT contractor to ensure that the EBT system password parameters meet State Information Security Policies and any other department requirements. The department anticipates that this recommendation sub-part will be implemented by October 2012. c. Implemented in Fiscal Year 2009. d. Implemented in Fiscal Year 2009. e. Implemented. f. Implemented in Fiscal Year 2009. g. Implemented in Fiscal Year 2009. <p>(Classification of Finding: Deficiency in Internal Control.)</p>

Report and Rec. No.	Recommendation	Disposition
2008 Single Audit Rec. No. 94	<p>Improve the accuracy and completeness of eligibility determinations for the Colorado Child Care Assistance Program (CCCAP) made by county departments of human/social services by (a) clarifying to the counties that three months of income documentation are necessary to verify irregular income for CCCAP applicants, (b) ensuring that counties maintain complete documentation to support income and parental fee calculations, (c) developing a standard income and parent fee calculation form to be used by counties and providing training to implement the tool, (d) strengthening the Department's and counties' monitoring and supervisory review systems as outlined in Recommendation No. 97 in the 2008 report, and (e) implementing a rule requiring counties to verify county residency for CCCAP applicants.</p>	Implemented.
2007 Single Audit Rec. No. 95	<p>Improve its oversight of the foster parent certification process by (a) requiring county departments of human/social services and child placement agencies to conduct periodic (e.g., annual) desk audits of their certified foster parents to ensure that the parents meet all applicable requirements and that their qualifications are documented in their files, (b) developing and applying sanctions when the Department finds discrepancies between county and child placement agency (CPA) attestations and actual foster parent qualifications, (c) requiring that county departments of human/social services provide Family Service Plan information to child placement agencies with which they have placed children and ensuring that county-certified foster parents also receive Family Service Plan information, and (d) working with county departments of human/social services to develop a solution for providing relevant child information to foster parents without violating confidentiality requirements.</p>	<p>a. - b. Implemented in Fiscal Year 2011. c. Implemented in Fiscal Year 2009. d. Partially implemented. The Department has created a child-specific report in TRAILS, its child welfare database, which it plans to make available to foster parents. However, the Department needs to make additional changes to the report, including the removal of confidential information, before it can be made available to foster parents. The Department anticipates these changes to be made by October 2012.</p> <p>(Classification of Finding: Deficiency in Internal Control.)</p>

Report and Rec. No.	Recommendation	Disposition
2007 Single Audit Rec. No. 101	<p>Improve accountability for child welfare expenditures and foster care rates to ensure funds are used cost-effectively by (a) analyzing the foster care rates being paid to providers, including county-certified providers, against provider costs and benchmark information on a periodic (e.g., annual) basis to determine if the rates being paid by county departments of human/social services are reasonable; (b) revising the formula for setting base administrative maintenance, administrative services, and child maintenance rates for child placement agencies and group homes and ensuring costs allocated to each component are accurate; (c) improving supervision and oversight of the counties' rate-setting and negotiating process by ensuring that counties submit documentation on their rate-setting practices, setting and implementing standards for reviewing county rate negotiation methodologies and rate levels, and following up to make sure that counties do not use their new rate negotiation methodologies until the Department determines that the new methodologies are acceptable; and (d) identifying and considering implementing alternative rate-setting methodologies that rely on objective cost data, such as benchmarks on child care and administrative costs, to pay for foster care services.</p>	<p>a. Implemented. b. - c. Implemented in Fiscal Year 2009. d. No longer applicable. . The Department sought funding to bid out a Request for Proposal to identify alternative rate-setting methodologies, but the funding was not approved due to budget constraints. The Department plans to take no further action on this recommendation.</p>

Department of Labor and Employment

2011 Single Audit Rec. No. 51	<p>Ensure timesheets for salaries and wages charged either directly or indirectly to federal programs are certified in accordance with federal regulations, State Personnel Rules, and Department policy by requiring time sheets to be certified by both the employee and supervisor prior to issuing payments.</p>	Implemented.
2011 Single Audit Rec. No. 52	<p>Improve controls over federal Unemployment Insurance Reporting requirements by instituting a procedure requiring retention of supporting documentation and a secondary review and approval process to ensure amounts recorded on reports to the U.S. Department of Labor are accurately reported and supported by source documentation.</p>	Implemented.

Report and Rec. No.	Recommendation	Disposition
2011 Single Audit Rec. No. 53	Ensure that unemployment insurance claimants attest to their lawful presence in the United States prior to the disbursement of benefits.	Partially implemented. See current year Recommendation No. 52.
2011 Single Audit Rec. No. 54	Ensure that unemployment insurance claimants meet the requirements of House Bill 06S-1023 and federal law for attesting to their lawful presence in the United States by (a) changing the language in the Unemployment Insurance Program application form so that claimants are clearly affirming through the application that they are legally present in the United States, (b) requiring all applicants to affirm legal presence before receiving benefits, and (c) eliminating the use of the current paper affidavit form for affirming legal presence.	Implemented.
2011 Single Audit Rec. No. 55	Ensure that unemployment insurance (UI) claimants meet the requirements of House Bill 06S-1023 and federal law for affirming their lawful presence in the United States by (a) requiring all claimants to provide the number of their valid Colorado driver's license or Colorado identification card, or a copy of other documents acceptable under House Bill 06S-1023, before paying benefits. In addition, the Department should establish a process to collect acceptable forms of identification other than a Colorado driver's license or identification card and provide claimants with instructions on the application for submitting this documentation; and (b) establishing procedures to verify that the person applying for UI benefits is the same person depicted by the identification number or document that the person provides on his or her application. These procedures could include verifying all Colorado driver's license and identification numbers provided by claimants using Department of Revenue records. If necessary, the Department should seek legal counsel from the Office of the Attorney General to clarify the procedures that the Unemployment Insurance Program must follow to satisfy House Bill 06S-1023 while complying with federal requirements.	Deferred. The Department plans to fully implement this recommendation by the December 2012 implementation date. (Classification of Finding: Significant Deficiency.)

Report and Rec. No.	Recommendation	Disposition
2010 Single Audit Rec. No. 27 and 2009 Single Audit Rec. No. 25	Improve information technology controls over the Colorado Unemployment Benefits System (CUBS) and the Colorado Automated Tax System (CATS) by (a) developing, documenting, and implementing a user access management process, including procedures for periodically producing and reviewing a list of current system users; (b) developing and implementing a written procedure for granting user access to CUBS and CATS; (c) generating and reviewing application activity logs (i.e., audit logs) to identify and investigate anomalous activity; (d) increasing the activities of the internal fraud staff by having them regularly review CUBS and CATS transactions for anomalous activity; (e) developing written configuration management and change control policies and procedures, including procedures for handling emergency changes; and (f) implementing an annual security awareness program that addresses topics relevant to CUBS and CATS and the data they contain and process	a. - e. Partially implemented. By Fiscal Year 2011, the Department had partially implemented each of these items. Since then however, the Department has failed to establish responsibility for further implementation of this recommendation. As a result, no further actions have been taken to remediate identified issues. See current year Recommendation No. 53. f. Implemented in Fiscal Year 2011.

(Classification of Finding: Deficiency in Internal Control.)

Department of Local Affairs

2011 Single Audit Rec. No. 56	Implement policies and procedures to ensure that staff performs a detailed review of all required reports for the Community Development Block Grants program prior to submission to the U.S. Department of Housing and Urban Development. This review should include ensuring all numbers and amounts reported agree to supporting documentation. The review should be performed by someone other than the report preparer and by an individual with the necessary competencies to identify discrepancies in the reports.	Implemented.
2011 Single Audit Rec. No. 57	Implement policies and procedures to ensure that subrecipient audit reports are obtained within 9 months of the subrecipients' year-end and that management decisions are documented within the grant file within 6 months of the receipt of the audit report. These policies and procedures should include a requirement to provide necessary training to all staff and divisions to ensure all compliance requirements relating to subrecipient monitoring are known and understood.	Implemented.

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Department of Natural Resources

2011 Single Audit Rec. No. 58	The Division of Wildlife (the Division) should improve controls over the federal Fish and Wildlife Cluster Program to ensure compliance with federal suspension and debarment requirements by (a) verifying all counterparties from which goods or services are purchased against the Excluded Parties List System (EPLS) when federal funding is being utilized, and (b) maintaining documentation to support that verification procedures were performed to ensure proper monitoring.	a. Partially implemented. The Department made progress towards implementing this part of the recommendation by documenting the review of the Excluded Parties List System (EPLS); however, during our audit, we continued to identify instances in which the EPLS review was not performed timely. The Department plans to fully implement this recommendation by June 2013. b. Implemented.
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(Classification of Finding: Deficiency in Internal Control.)

Department of Personnel & Administration

2011 Single Audit Rec. No. 12	Strengthen internal controls and procedures over the calculation and payment or adjustment of insurance premiums by (a) ensuring a knowledgeable staff person reviews insurance premium transactions by providing cross-training to other accounting staff on the appropriate calculations, (b) ensuring the procedures for calculating insurance premium transactions are documented, and (c) considering the implementation of a fully automated process for calculating insurance premium transactions to prevent miscalculations and overexpenditures.	Implemented.
2011 Single Audit Rec. No. 13	Improve its internal controls over capital assets by (a) investigating and resolving differences identified during the reconciliation process to ensure that Colorado Automotive Reporting System (CARS) and Colorado Financial Reporting System (COFRS) data are accurate and that necessary adjustments are made prior to fiscal year-end close and (b) performing a reconciliation of CARS and COFRS on a quarterly basis.	Implemented.

Report and Rec. No.	Recommendation	Disposition
2011 Single Audit Rec. No. 14	<p>Improve payroll controls by (a) working with the Department’s Central Payroll division and the Governor’s Office of Information Technology, to determine if changes can be made to the Colorado Personnel and Payroll System (CPPS) to ensure the methods used by CPPS to calculate payroll adjustments are consistent with State Personnel Rules; (b) if changes cannot be made to CPPS, based on the results of part (a), calculating future unpaid leave adjustments in accordance with State Personnel Rule 5-21 using the annualized hourly rate; and (c) developing and documenting procedures to ensure Human Resources Unit staff identify and enter unpaid leave hours on a timely basis.</p>	<p>a. - b. Deferred. The Department plans to implement these parts of the recommendation by the December 2012 implementation date.</p> <p>c. Implemented.</p> <p>(Classification of Finding: Significant Deficiency.)</p>

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2010 Single Audit
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Work with the Governor's Office of Information Technology to improve the Columbia Ultimate Business System (CUBS) general computer controls by (a) promptly implementing a strong password that complies with State Cyber Security Policies; (b) reviewing all CUBS' users IDs and ensuring that each ID is associated with an identified and documented owner; (c) modifying CUBS' security configurations to lock users out of the system after three failed log-in attempts and lock the user's session after 15 minutes of inactivity; (d) ensuring that users submit user access request forms that are authorized by the appropriate supervisor; (e) requiring supervisors to periodically verify the accuracy and relevance of user access for the employees they supervise; (f) generating, reviewing, and retaining application activity logs (i.e., audit logs) to identify and investigate anomalous activity and successful and unsuccessful log-in attempts; (g) generating and implementing a log-in banner for CUBS; (h) documenting a disaster recovery plan that incorporates all components as listed in State Cyber Security Policies; (i) ensuring that the hardware required to restore CUBS is in place or can be provided through a contractor within the recovery time period specified by CUBS' business owner; (j) hardening system configuration settings for CUBS, as recommended under separate cover; and (k) reviewing and updating the existing contract with the Columbia Ultimate Solutions company, the owners of CUBS, to require the company's compliance with State Cyber Security Policies.

- a. - d. Implemented in Fiscal Year 2011.
- e. Not implemented. The Department did not implement this part of the recommendation due to resource constraints. The Department plans to implement this part of the recommendation by June 2013.
- f. Partially implemented. The Department did not fully implement this part of the recommendation due to budget constraints and system limitations. The Department and OIT have implemented quarterly review of daily activity logs for the CUBS system. However, the information in the daily activity logs is very limited and cannot completely fulfill the requirements of this recommendation. The Department plans to implement this part of the recommendation by June 2013.
- g. Implemented in Fiscal Year 2011.
- h. Implemented.
- i. Implemented.
- j. Not implemented. The Department did not implement this part of the recommendation due to resource constraints. The Department plans to implement this part of the recommendation by June 2013.
- k. Not implemented. The Department did not implement this part of the recommendation due to resource constraints. The Department plans to implement this part of the recommendation by June 2013.

(Classification of Finding: Deficiency in Internal Control.)

**Report and
Rec. No.**

Recommendation

Disposition

Department of Public Health and Environment

2011 Single Audit Rec. No. 15	Evaluate its internal control and compliance policies and procedures, including its organizational structure. The Department should make appropriate changes, as necessary, to ensure that the Department's financial information is accurate and complete, and that compliance with federal regulations is maintained. The Department should document the updated policies and procedures.	Implemented and ongoing. The Department has substantially implemented this recommendation by conducting a review of the Department's five functional business areas through a LEAN fiscal standardization process.
2011 Single Audit Rec. No. 16	Improve its controls over significant estimates, such as Pollution Remediation Obligations liabilities, by ensuring that adequate supervisory review procedures are performed prior to entry into the Colorado Financial Reporting System, the State's accounting system, and prior to reporting the amounts to the Office of the State Controller. Additionally, the Department should develop procedures to improve communication between accounting functions, including between those responsible for recording the Pollution Remediation Obligations liability and those responsible for recording Construction in Progress assets, to ensure that amounts reported as Construction in Progress are accurate.	Implemented.
2011 Single Audit Rec. No. 17	Implement alternative control procedures over accounting entries, including review of and sign-off on the hard copy journal voucher document, and should ensure that it maintains adequate supporting documentation for each journal entry.	Implemented.
2011 Single Audit Rec. No. 59	Develop and implement policies and procedures to support personnel costs charged to federal grants, including procedures for required certifications, personnel activity reports, quarterly comparisons between time budgets and actual, or other equivalent documentation. The Department should also perform and document an evaluation of personnel costs charged to federal grants for Fiscal Year 2011 and make adjustments in the current fiscal year or return the funds to the granting agencies, if needed.	Implemented.

Report and Rec. No.	Recommendation	Disposition
2011 Single Audit Rec. No. 60	Improve its controls over preparation and review of the Schedule of Federal Assistance (Exhibit K) by ensuring it monitors changes in program requirements and performs an effective review over the Exhibit K before it is submitted. The Department should also inform the Department of Health and Human Services (HHS) that it did not report the value of federally funded vaccines in Fiscal Years 2008 through 2010 and work with HHS to determine additional corrective action, if necessary.	Implemented.
2011 Single Audit Rec. No. 61	Ensure that it complies with monitoring requirements over vaccinating providers under the federal Immunization Cluster program. This should include implementing policies and procedures requiring the retention of adequate documentation of staff's review of vaccinating providers' inventory, medical, and immunization records during onsite visits	Implemented and ongoing. The Department's Immunization Section developed a new policy for site visits that was implemented in March 2012. All site visits occurring after March 2012 that were reviewed during the audit were compliant with the new policy. However, since the majority of site visits conducted during Fiscal Year 2012 were completed prior to March, we were unable to determine if this recommendation was implemented prior to that time.
2011 Single Audit Rec. No. 62	Strengthen its controls over federal cash draws for the Child and Adult Care Food Program, Public Health and Emergency Preparedness program, and Immunization Cluster programs by developing and implementing a formal policy for the reconciliation of cash draws on a regular basis, such as quarterly, including a requirement to maintain adequate supporting documentation for the preparation and review of the reconciliations performed.	Implemented.
2011 Single Audit Rec. No. 63	Ensure it complies with federal Child and Adult Care Feeding Program (CACFP) requirements by developing and implementing a supervisory review process over federally-required financial reports for the Child and Adult Care Food Program to ensure that reports are accurately prepared.	Implemented.

Report and Rec. No.	Recommendation	Disposition
Department of Revenue		
2011 Single Audit Rec. No. 18	Improve its identification of first-time severance taxpayers by accessing and using oil and gas production and permitting data available through the Department of Natural Resources to verify that those subject to severance taxation have filed a tax.	Deferred. The Department plans to implement this recommendation by the December 2012 implementation date. (Classification of Finding: Significant Deficiency.)
2010 Single Audit Rec. No. 36	Work with the Governor’s Office of Information Technology to improve the Revenue Accounting System system’s general computer controls by (a) requiring supervisors to periodically verify the accuracy and relevance of user access for the employees they supervise and by linking the human resources and user access management functions to ensure that access for terminated users is removed in a timely manner; (b) reviewing and retaining application activity logs (i.e., audit logs) to identify and investigate anomalous activity and inappropriate attempts to access the system; and (c) implementing consistent user access management procedures to ensure that, prior to gaining access to the relevant information systems, a user’s access request forms are authorized, users sign the Department’s statement of compliance forms, and the access request forms are retained for the time frame required by State Cyber Security Policies.	a. Implemented. b. Not implemented. Since the Department of Revenue and OIT plan to retire the RAS system in Fiscal Year 2013.Both departments decided not to utilize resources to implement this recommendation. The departments believe that converting to the current tax system will remediate the finding at that time. Therefore, the Department plans to fully implement this part of the recommendation by September 2012. c. Implemented in Fiscal Year 2011. (Classification of Finding: Deficiency in Internal Control.)
2010 Single Audit Rec. No. 37	Work with the Governor’s Office of Information Technology to improve the Automated Accounts Receivable and Audit Processing system’s general computer controls by (a) requiring supervisors to periodically verify the accuracy and relevance of user access for the employees they supervise and linking the human resources and user access management functions to ensure that the access of terminated users is removed in a timely manner; (b) reviewing and retaining application activity logs (i.e., audit logs) to identify and investigate anomalous activity and access violation attempts; (c) implementing consistent user access management procedures to ensure that all	No longer applicable. The Department retired the AARAP system in June 2012 when it converted the related data to its current tax system.

**Report and
Rec. No.**

Recommendation

Disposition

users, prior to gaining access to the system, are authorized to access the system and have signed the Department's statement of compliance; and (d) retaining user access documentation, including the access request form and statement of compliance, for the time period specified by State Cyber Security Policies.

2010 Single Audit
Rec. No. 38

Work with the Governor's Office of Information Technology to improve GenTax's general computer controls by (a) reviewing audit rules on a periodic basis to ensure that logging meets federal and state requirements; (b) hardening system configuration settings for GenTax, as recommended under separate cover; and (c) documenting a disaster recovery plan that incorporates all components listed in State Cyber Security Policies and testing the plan on a regular basis.

- a. Not implemented. The Department did not implement this part of the recommendation due to resource constraints. The Department plans to implement this part of the recommendation by January 2013.
- b. Implemented.
- c. Partially implemented. The Department provided documentation related to disaster recovery testing but did not provide a complete and formalized disaster recovery plan. The Department plans to implement this part of the recommendation by January 2013.

(Classification of Finding: Deficiency in Internal Control.)

Report and Rec. No.	Recommendation	Disposition
2010 Single Audit Rec. No. 39	Work with the Governor’s Office of Information Technology to improve the Colorado State Titling and Registration System’s (CSTARS) general computer controls by (a) implementing strong password parameters at the application level that comply with State Cyber Security Policies; (b) reviewing user access management procedures to ensure that access is commensurate with users’ job responsibilities and user access request forms are maintained for the time period specified by State Cyber Security Policies; (c) establishing policies and procedures to provide guidance to county users regarding their roles and responsibilities pertaining to CSTARS. Specifically, the Department should establish a procedure to ensure that terminated users are removed in a timely manner, users’ access reflects their job responsibilities, and users are required to acknowledge the Department’s policies and procedures prior to gaining access to CSTARS; (d) generating, reviewing, and retaining system activity logs to identify and investigate anomalous activity, successful and unsuccessful log-in attempts, and attempts to access the system by unauthorized users; (e) generating and implementing a log-in banner for the CSTARS application; and (f) hardening system configuration settings for CSTARS.	<p>a. Not implemented. The Department did not implement this part of the recommendation due to resource constraints and system configuration limitations. The Department plans to implement this part of the recommendation by July 2013.</p> <p>b. Partially implemented. The Department is in the process of building a user access report. The Department plans to fully implement this part of the recommendation by December 2012.</p> <p>c. Not implemented. The Department did not implement this part of the recommendation due to the transfer of responsibilities associated with the OIT consolidation. The Department plans to implement this part of the recommendation by December 2012.</p> <p>d. Not implemented. The Department did not implement this part of the recommendation due to resource constraints. The Department plans to implement this part of the recommendation by July 2013.</p> <p>e. Implemented in Fiscal Year 2011.</p> <p>f. Partially implemented. The Department has procured new servers and is in the process of reviewing and understanding system hardening requirements. The Department plans to fully implement this part of the recommendation by December 2012.</p>
2010 Single Audit Rec. No. 40	Ensure that procurement card program guidelines adequately address required reviews of signatures and that staff follow all procurement card program guidelines.	Not implemented. See current year recommendation No. 19.
2010 Single Audit Rec. No. 42	Strengthen controls over travel expenditures by (a) providing training to staff and supervisors on State Fiscal Rules and policies related to travel and (b) ensuring that travel expense reimbursement forms are appropriately reviewed for accuracy and completeness, including ensuring the per diem rates are correct, prior to approval.	Implemented.

(Classification of Finding: Deficiency in Internal Control.)

Report and Rec. No.	Recommendation	Disposition
2009 Single Audit Rec. No. 39	Improve controls over refunds of estimated taxes by (a) adopting formal, written procedures for the secondary refunds review process and (b) assigning specific staff responsibility for the review and training them on the review procedures.	Implemented.
2008 Single Audit Rec. No. 43	Improve internal controls over cash receipts, Motor Vehicle payments, and confidential data by (a) establishing a tracking process for the transfer of Motor Vehicle payments and other confidential documents between the Sherman Street Annex and the Pierce Street office which includes requiring multiple employee signoffs at each location and requiring that all bags transferred between locations be locked until they reach their destination; (b) implementing policies limiting the amount of cash that can be maintained in cashier drawers at driver's license offices, requiring a more timely collection of daily Motor Vehicle payments by an armored vehicle, and prohibiting driver's license staff from counting cash receipts at publicly accessible counters; (c) ensuring existing policies regarding physical access controls over secured areas and cash receipt drawers are followed; and (d) adding additional security at the driver's license offices, including locked safes and security cameras in offices where cash receipts are kept.	<ul style="list-style-type: none"> a. Not applicable. The Department disagreed with this part of the recommendation and did not implement it. b. - c. Implemented in Fiscal Year 2009. d. Implemented and ongoing. The Department has increased security by purchasing and installing safes at five driver's license offices. The Department is planning to purchase an additional nine safes in Fiscal Year 2013. The Department will be issuing a Request for Proposal at the end of Fiscal Year 2012 to install security cameras at all driver's license offices. The Department indicates that it is continuing to make an effort to purchase safes and install security cameras in all offices as funding becomes available.

Report and Rec. No.	Recommendation	Disposition
2008 Single Audit Rec. No. 44	<p>Strengthen its information systems controls over the Income Tax, Revenue Accounting, and Severance Tax Systems related to network configuration and management, application development and change management, and user access management by (a) immediately addressing the network and configuration management issues we identified in the audit and provided to the Department under separate cover; (b) developing and implementing a formalized application development and change management process for its mainframe-based applications; (c) performing regression and user acceptance testing on changes to source code prior to moving the code into production; (d) identifying the production libraries containing the source code for the mainframe-based applications and ensuring access to those libraries is limited; (e) requiring management to perform a periodic review of source code changes to ensure that only authorized and appropriate changes are implemented into production; and (f) developing and implementing a formalized user access management program, including periodically producing and reviewing a list of current system users and linking the human resources and user access management functions.</p>	<p>a. Implemented in Fiscal Year 2009. b. Implemented in Fiscal Year 2011. c. Partially implemented. Included as part of 2011 Recommendation No. 2. d. Implemented in Fiscal Year 2011. e. Partially implemented. Included as part of 2011 Recommendation No. 2. f. Deferred. The Department plans to fully implement this part of the recommendation by the August 2012 implementation date.</p>
(Classification of Finding: Deficiency in Internal Control.)		
Department of State		
2010 Single Audit Rec. No. 44	<p>Ensure that monthly payroll reconciliations are accurate and complete by (a) ensuring that payroll adjustments have adequate supporting documentation and are mathematically accurate and (b) strengthening its existing supervisory review process to ensure that calculation errors and instances in which supporting documentation is lacking are identified and corrected prior to payment.</p>	<p>Partially implemented. The Department has made efforts to ensure payroll adjustments are accurate and all adjustments have supporting documentation. The Department has also strengthened supervisory reviews relating to payroll adjustments; however, we continued to find instances of inadequate supporting documentation for some adjustments. Out of the 40 payroll adjustments we tested, we found 5 adjustments (12.5 percent) with inadequate documentation. The Department plans to fully implement this recommendation by October 2012.</p>
(Classification of Finding: Deficiency in Internal Control.)		

Report and Rec. No.	Recommendation	Disposition
2010 Single Audit Rec. No. 45	Strengthen its controls over travel expenditures by (a) ensuring that supervisors thoroughly review travel expenditure requests and resolve any problems, including coding errors, prior to approval and (b) ensuring that pre-approval is obtained and documented for overnight travel requests.	Implemented.
Office of the State Treasurer		
2011 Single Audit Rec. No. 65	Establish and implement monitoring procedures to ensure that counties receiving Title I and Title III funds from the Secure Payments for States and Counties Containing Federal Lands grant program are expending the funds as required by the federal government.	Implemented and ongoing. The Office of the State Treasurer (Office) has substantially implemented this recommendation. The Office sent confirmations to the counties receiving Title I and Title III funds from the Secure Payments for States and Counties Containing Federal Lands grant program to ensure that the funds are expended as required by the federal government.
Department of Transportation		
2011 Single Audit Rec. No. 19	Implement procedures to ensure that all applicable expenditures for capital construction projects are properly recorded in the Construction In Progress account.	Implemented.
2011 Single Audit Rec. No. 64	Implement procedures to ensure all American Recovery and Reinvestment Act funding being remitted to subrecipients under the Highway Planning and Construction program is identified to the subrecipients at the time of disbursement as required by the federal Office of Management and Budget's <i>Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations</i> .	Implemented.

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December 14, 2012

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

Members of the Legislative Audit Committee:

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the State of Colorado, as of and for the year ended June 30, 2012, which collectively comprise the State of Colorado's basic financial statements and have issued our report thereon dated December 14, 2012. Our report includes a reference to other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the *Government Auditing Standards*, issued by the Comptroller General of the United States. Other auditors audited the financial statements of the discretely presented component units and University Physicians Inc., a blended component unit, as described in our report on the State of Colorado's financial statements. This report includes our consideration of the results of the other auditor's testing of internal control over financial reporting and compliance and other matters that are reported on separately by those other auditors. However, this report, insofar as it relates to the results of the other auditors, is based solely on the reports of the other auditors. The financial statements of the University of Colorado Foundation, Colorado State University Foundation, Colorado School of Mines Foundation, discretely presented component units, and University Physicians Inc., a blended component unit, were audited in accordance with auditing standards generally accepted in the United States but were not audited in accordance with *Government Auditing Standards*.

Internal Control Over Financial Reporting

Management of the State of Colorado is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered the State of Colorado's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the State of Colorado's internal control over financial reporting. Accordingly, we do not express an opinion of the effectiveness of the State of Colorado's internal control over financial reporting.



We Set the Standard for Good Government

A *deficiency in internal control* exists when the design or operation of a control does not allow management, or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We and the other auditors did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above. However, we and the other auditors identified certain deficiencies in internal control over financial reporting, as described in the accompanying Schedule of Findings and Questioned Costs that we consider to be significant deficiencies in internal control over financial reporting. See Recommendation Numbers 1-3, 5-20, 26, 48-49, 52, and 54. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention to those charged with governance.

Compliance and Other Matters

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

We noted certain matters that we reported to management of the State of Colorado in separate letters dated December 14, 2012.

The State of Colorado's responses to the findings identified in our audit are described in the accompanying Schedule of Findings and Questioned Costs. We did not audit the State of Colorado's responses and, accordingly, we express no opinion on them.

This report is intended solely for the information and use of the Legislative Audit Committee, management, specified legislative or regulatory bodies, federal awarding agencies, and pass through entities and is not intended to be and should not be used by anyone other than these specified parties. However, upon release by the Legislative Audit Committee this report is a public document.

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December 14, 2012

**Independent Auditor's Report on Compliance With Requirements
That Could Have a Direct and Material Effect on Each Major
Program and Internal Control Over Compliance in
Accordance With OMB Circular A-133**

Members of the Legislative Audit Committee:

Compliance

We have audited the State of Colorado's compliance with the types of compliance requirements described in the Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the State of Colorado's major federal programs for the year ended June 30, 2012. The State of Colorado's major federal programs are identified in the Summary of Auditor's Results within Section I. Report Summary, of this report. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the State of Colorado's management. Our responsibility is to express an opinion on the State of Colorado's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and OMB *Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB *Circular A-133* require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the State of Colorado's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the State of Colorado's compliance with those requirements.

As described in Recommendation Numbers 36, 43, and 45-46, in the accompanying Schedule of Findings and Questioned Costs, the State of Colorado did not comply with requirements regarding the following: Activities Allowed or Unallowed, Allowable Costs/Cost Principles, and Special Test and Provision that are applicable to the Medicaid Cluster (CFDA Nos. 93.777 and 93.778); Reporting that is applicable to the Research and Development Cluster (See Appendix A, Colorado State University, for a listing of



We Set the Standard for Good Government

applicable CFDA Nos.); Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Eligibility, and Subrecipient Monitoring that are applicable to the Rehabilitation Services Vocational Rehabilitation Grants to States, Rehabilitation Services-Vocational Rehabilitation Grants to States, Recovery Act programs (CFDA Nos. 84.126 and 84.390); and Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Eligibility and Subrecipient Monitoring that are applicable to the Temporary Assistance for Needy Families program (CFDA No. 93.558). Compliance with such requirements is necessary, in our opinion, for the State of Colorado to comply with the requirements applicable to those programs.

In our opinion, except for the noncompliance described in the preceding paragraph, the State of Colorado complied, in all material respects, with the compliance requirements referred to in the first paragraph above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2012. The results of our auditing procedures also disclosed instances of noncompliance with those requirements, which are required to be reported in accordance with OMB *Circular A-133* and which are described in the accompanying Schedule of Findings and Questioned Costs as Recommendation Numbers 21-29, 31-35, 37-42, 44, 47-48, and 50-54.

Internal Control Over Compliance

Management of the State of Colorado is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the State of Colorado's internal control over compliance with the requirements that could have a direct and material effect on a major federal program to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB *Circular A-133*, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the State of Colorado's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses and other deficiencies that we consider to be significant deficiencies.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as Recommendation Numbers 36-37 and 45-46, to be material weaknesses.

A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as Recommendation Numbers 21-30, 32-35, 38-44, and 47-57 to be significant deficiencies.

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the State of Colorado, as of and for the fiscal year ended June 30, 2012, and have issued our report thereon dated December 14, 2012. Our audit was performed for the purpose of forming our opinions on the financial statements that collectively comprise the State of Colorado's basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB *Circular A-133* and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the 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 financial statements as a whole.

The State of Colorado's responses to the findings identified in our audit are described in the accompanying Schedule of Findings and Questioned Costs. We did not audit the State of Colorado's responses and, accordingly, we express no opinion on them.

This report is intended solely for the information and use of the Legislative Audit Committee, management, specified legislative or regulatory bodies, federal awarding agencies, and pass through entities and is not intended to be and should not be used by anyone other than these specified parties. However, upon release by the Legislative Audit Committee this report is a public document.

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STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

NONCASH
INDICATOR

STATE¹
AGENCY

CFDA / OTHER ID NUMBER

DIRECT
EXPENDITURES

PASSED TO
SUBRECIPIENTS

A - UNCLUSTERED PROGRAMS

DEPARTMENT OF HOMELAND SECURITY

PASS-THROUGH PROGRAMS FROM:

APPLIED TECHNOLOGY COUNCIL

Sub-Recipient Grants and Contracts

GFB 97.SUB / .780-24-592

40,872

0

SUBTOTAL PASS-THROUGH PROGRAMS FROM:

40,872

0

SUBTOTAL DEPARTMENT OF HOMELAND SECURITY

40,872

0

DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

PASS-THROUGH PROGRAMS FROM:

FIRST PIC CONSULTING

Unclassified Grants and Contracts

GFE 14.000 / .C-DEN-02370-T0001

279,299

0

SUBTOTAL PASS-THROUGH PROGRAMS FROM:

279,299

0

SUBTOTAL DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

279,299

0

NATIONAL AERONAUTICS AND SPACE ADMINISTRATION

PASS-THROUGH PROGRAMS FROM:

ATMOSPHERIC AND ENVIRONMENTAL RESEARCH

Unclassified Grants and Contracts

GFB 43.000 / .CY2010-08/029

21,031

0

BALL AEROSPACE

Unclassified Grants and Contracts

GFB 43.000 / .PO 09DLB10028

1,283,511

0

CALIFORNIA STATE UNIVERSITY MONTEREY BAY

ARRA

FLORIDA STATE UNIVERSITY

Unclassified Grants and Contracts

GFB 43.000 / .R01250

48,854

0

GEORGE MASON UNIVERSITY

Unclassified Grants and Contracts

GFB 43.000 / .E2018071

56,667

0

JACOBS TECHNOLOGY, INC.

Unclassified Grants and Contracts

GFC 43.000

144,288

0

JET PROPULSION LABORATORY

Unclassified Grants and Contracts

GFB 43.000 / .1287780

3,610

0

Unclassified Grants and Contracts

GFB 43.000 / .1349165

983

0

Unclassified Grants and Contracts

GFB 43.000 / .1350080

46,987

0

Unclassified Grants and Contracts

GFB 43.000 / .1350780

32,498

0

Unclassified Grants and Contracts

GFB 43.000 / .1357596

19,711

0

Unclassified Grants and Contracts

GFB 43.000 / .1358415

386

0

Unclassified Grants and Contracts

GFB 43.000 / .1364674

32,407

0

Unclassified Grants and Contracts

GFB 43.000 / .1365794

23,288

0

Unclassified Grants and Contracts

GFB 43.000 / .1374788

7,301

0

Unclassified Grants and Contracts

GFB 43.000 / .1380437

32,220

0

Unclassified Grants and Contracts

GFB 43.000 / .1381122

(3,147)

0

Unclassified Grants and Contracts

GFB 43.000 / .1390432

90,805

0

Unclassified Grants and Contracts

GFB 43.000 / .1394366

20,680

0

Unclassified Grants and Contracts

GFB 43.000 / .1394511

120,906

0

Unclassified Grants and Contracts

GFB 43.000 / .1397081

83,222

0

Unclassified Grants and Contracts

GFB 43.000 / .1413330

9,413

0

Unclassified Grants and Contracts

GFB 43.000 / .1423597

257,840

0

ARRA

Unclassified Grants and Contracts

GFB 43.000 / .1424124

126,811

0

Unclassified Grants and Contracts

GFB 43.000 / .1427731

12,191

0

Unclassified Grants and Contracts

GFB 43.000 / .1432844

2,210

0

Unclassified Grants and Contracts

GFB 43.000 / .1432857

6,493

0

Unclassified Grants and Contracts

GFB 43.000 / .1440362

17,938

0

Unclassified Grants and Contracts

GFB 43.000 / .1441459

17,356

0

Unclassified Grants and Contracts

GFB 43.000 / .1442206

13,215

0

Unclassified Grants and Contracts

GFB 43.000 / .1442804

90,984

0

Unclassified Grants and Contracts

GFB 43.000 / .1443525

227,100

0

Unclassified Grants and Contracts

GFB 43.000 / .1444514

17,689

0

Unclassified Grants and Contracts

GFB 43.000 / .1450127

16,031

0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	OTHER ID NUMBER		DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
			CFDA			
Unclassified Grants and Contracts		GFB	43.000	/ .1450164	141,027	0
Unclassified Grants and Contracts		GFB	43.000	/ .1453688	87,459	0
Unclassified Grants and Contracts		GFB	43.000	/ .1459409	791	0
JOHNS HOPKINS UNIVERSITY						
Unclassified Grants and Contracts		GFB	43.000	/ .943276	28,073	0
MASSACHUSETTS INSTITUTE OF TECHNOLOGY						
Unclassified Grants and Contracts		GFB	43.000	/ .5710002568	38,475	0
MICHIGAN TECHNOLOGICAL UNIVERSITY						
Unclassified Grants and Contracts		GFB	43.000	/ .MTU 06045621	(1,297)	0
NATIONAL SPACE BIOMEDICAL RESEARCH INSTI						
Unclassified Grants and Contracts		GFB	43.000	/ .MA00002	50,000	0
NORTHWEST RESEARCH ASSOCIATES INC						
Unclassified Grants and Contracts		GFB	43.000	/ .NwRA-11-S-139	54,814	0
NUVOTRONICS, LLC						
Unclassified Grants and Contracts		GFB	43.000	/ .OCG5328B	99,327	0
PRINCETON UNIVERSITY						
Unclassified Grants and Contracts		GFB	43.000	/ .1693	22,734	0
REDEFINE TECHNOLOGIES						
Unclassified Grants and Contracts		GFB	43.000	/ .OCG5174B	3	0
RICE UNIVERSITY						
Unclassified Grants and Contracts		GFB	43.000	/ .R53121	8,573	0
SIERRA NEVADA CORPORATION						
Unclassified Grants and Contracts		GFB	43.000	/ .OCG5315B/S10CM6055	98,274	0
SIMMETRIX						
Unclassified Grants and Contracts		GFB	43.000	/ .BEE104	92,161	0
SOUTHWEST RESEARCH INSTITUTE						
Unclassified Grants and Contracts		GFB	43.000	/ .699050X	87,190	0
Unclassified Grants and Contracts		GFB	43.000	/ .A99168JD	236,979	0
Unclassified Grants and Contracts		GFB	43.000	/ .B99020JD	2,847	0
Unclassified Grants and Contracts		GFB	43.000	/ .D99045L	59,846	0
Unclassified Grants and Contracts		GFB	43.000	/ .E99024LM	809	0
Unclassified Grants and Contracts		GFB	43.000	/ .E99029JD	51,623	0
Unclassified Grants and Contracts		GFB	43.000	/ .E99047DB	6,464	0
Unclassified Grants and Contracts		GFB	43.000	/ .NNX10AB97G	1,026	0
SPACE TELESCOPE SCIENCE INSTITUTE						
Unclassified Grants and Contracts		GFB	43.000	/ .HST-AR-12156.01-A	18,965	0
Unclassified Grants and Contracts		GFB	43.000	/ .HST-AR-12641.01-A	25,868	0
Unclassified Grants and Contracts		GFB	43.000	/ .HST-AR-12643.06-A	464	0
Unclassified Grants and Contracts		GFB	43.000	/ .HST-GO-11568.02-A	21,304	0
Unclassified Grants and Contracts		GFB	43.000	/ .HST-GO-11616.05-A	9,302	0
Unclassified Grants and Contracts		GFB	43.000	/ .HST-GO-12361.01-A	3,843	0
Unclassified Grants and Contracts		GFB	43.000	/ .HST-GO-12542.01-A	31,227	0
Unclassified Grants and Contracts		GFB	43.000	/ .HST-GO-12572.02-A	18,350	0
Unclassified Grants and Contracts		GFB	43.000	/ .HST-GO-12593.05-A	618	0
Unclassified Grants and Contracts		GFB	43.000	/ .HST-GO-12612.01-A	7,006	0
STANFORD UNIVERSITY						
Unclassified Grants and Contracts		GFB	43.000	/ .14693050-26967A	75,938	0
STONE AEROSPACE/PSC, INC. (SAS)						
Unclassified Grants and Contracts		GFB	43.000	/ .OCG5582B	48,555	0
TDA RESEARCH INC.						
Unclassified Grants and Contracts		GFB	43.000	/ .JN.4461.UCB.12.01	10,931	0
TELEDYNE BROWN ENGINEERING						
Unclassified Grants and Contracts		GFB	43.000	/ .PO 00076254	7,298	0
UNIVERSITIES SPACE RESEARCH ASSOCIATION						
Unclassified Grants and Contracts		GFB	43.000	/ .NAS2-97001	16,808	0
UNIVERSITY CORP FOR ATMOSPHERIC RESEARCH						
Unclassified Grants and Contracts		GFB	43.000	/ .S08-61999	10,412	0
Unclassified Grants and Contracts		GFB	43.000	/ .S09-65500	(19)	0
Unclassified Grants and Contracts		GFB	43.000	/ .S09-78765	3,003	0
Unclassified Grants and Contracts		GFB	43.000	/ .S10-78875	20,727	0
UNIVERSITY OF ARIZONA						
Unclassified Grants and Contracts		GFB	43.000	/ .33409	3,379	0
Unclassified Grants and Contracts		GFB	43.000	/ .Y603254	125,621	0
UNIVERSITY OF CALIFORNIA AT IRVINE						
Unclassified Grants and Contracts		GFB	43.000	/ .2009-2294	42,321	0
Unclassified Grants and Contracts		GFB	43.000	/ .2010-2482	72,572	0
UNIVERSITY OF CALIFORNIA BERKELEY						
Unclassified Grants and Contracts		GFB	43.000	/ .7448	92,170	0
UNIVERSITY OF CENTRAL FLORIDA						
Unclassified Grants and Contracts		GFB	43.000	/ .66016018-02	57,404	0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

NONCASH
INDICATOR

STATE¹
AGENCY

CFDA / OTHER ID NUMBER

DIRECT
EXPENDITURES

PASSED TO
SUBRECIPIENTS

UNIVERSITY OF MINNESOTA		GFB	43.000 / .X5336545103	77,645	0
Unclassified Grants and Contracts					
UNIVERSITY OF NEBRASKA AT LINCOLN		GFB	43.000 / .26-1111-0089-003	50,000	0
Unclassified Grants and Contracts					
UNIVERSITY OF NEW HAMPSHIRE		GFB	43.000 / .PZ07064	2,342,230	1,737,506
Unclassified Grants and Contracts					
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				7,256,216	1,737,506
SUBTOTAL NATIONAL AERONAUTICS AND SPACE ADMINISTRATION				7,256,216	1,737,506
SUBTOTAL				7,576,387	1,737,506

DEPARTMENT OF AGRICULTURE

AGRICULTURAL MARKETING SERVICE, DEPARTMENT OF AGRICULTURE

DIRECT FROM:

AGRICULTURAL MARKETING SERVICE, DEPARTMENT OF AGRICULTURE

Market News		BAA	10.153 / 10.12-25-A-2114	11,247	0
Federal-State Marketing Improvement Program		BAA	10.156 / 10.12-25-G-0884	2,225	15,909
Federal-State Marketing Improvement Program		BAA	10.156 / 10.12-25-G-1106	3,700	0
Federal-State Marketing Improvement Program		BAA	10.156 / 10. none	17,527	0
Market Protection and Promotion		BAA	10.163 / 10.12-25-A-4429	132,716	0
Market Protection and Promotion		BAA	10.163 / 10.12-25-A-5162	59,965	0
Market Protection and Promotion		BAA	10.163 / 10.12-25-A-5211	23,910	0
Market Protection and Promotion		BAA	10.163 / 10.12-25-A-5237	170,307	0
Market Protection and Promotion		BAA	10.163 / 10.12-25-A-5299	70,571	0
Market Protection and Promotion		BAA	10.163 / 10.12-25-A-5362	171,967	0
Market Protection and Promotion		BAA	10.163 / 10.12-25-A-5403	41,276	0
Market Protection and Promotion		BAA	10.163 / 10.12-25-A-5411	42,601	0
Specialty Crop Block Grant Program- Farm Bill		BAA	10.170 / 10.12-25-B-0911	16,278	55,138
Specialty Crop Block Grant Program- Farm Bill		BAA	10.170 / 10.12-25-B-1056	154,885	407,669
Specialty Crop Block Grant Program- Farm Bill		BAA	10.170 / 10.12-25-B-1216	17,959	30,791
SUBTOTAL DIRECT FROM:				937,134	509,507

SUBTOTAL AGRICULTURAL MARKETING SERVICE, DEPARTMENT OF AGRICULTURE

937,134 509,507

AGRICULTURAL RESEARCH SERVICE, DEPARTMENT OF AGRICULTURE

PASS-THROUGH PROGRAMS FROM:

Michigan State University

Agricultural Research Basic and Applied Research

North Carolina State University

Agricultural Research Basic and Applied Research

		GGB	10.001 / 10.61-4684I	8,145	0
		GGB	10.001 / 10.2010-0640-04	10,524	0

SUBTOTAL PASS-THROUGH PROGRAMS FROM:

18,669 0

SUBTOTAL AGRICULTURAL RESEARCH SERVICE, DEPARTMENT OF AGRICULTURE

18,669 0

ANIMAL AND PLANT HEALTH INSPECTION SERVICE, DEPARTMENT OF AGRICULTURE

DIRECT FROM:

ANIMAL AND PLANT HEALTH INSPECTION SERVICE, DEPARTMENT OF AGRICULTURE

Plant and Animal Disease, Pest Control, and Animal Care

Plant and Animal Disease, Pest Control, and Animal Care

Plant and Animal Disease, Pest Control, and Animal Care

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Plant and Animal Disease, Pest Control, and Animal Care

Plant and Animal Disease, Pest Control, and Animal Care

		PBA	10.025 / 10.1097081504CA	14,237	240
		PBA	10.025 / 10.1097081853CA	12,920	0
		BAA	10.025 / 10.11-8564-0013-CA	269,313	82,817
		BAA	10.025 / 10.11-9100-1342-CA	1,117	0
		BAA	10.025 / 10.11-9708-1780-CA	6,950	28,050
		BAA	10.025 / 10.11-9708-1794-CA	109,152	0
		BAA	10.025 / 10.11-9708-2023-CA	72,428	0
		BAA	10.025 / 10.11-9708-2083-CA	49,793	0
		PBA	10.025 / 10.11020000009	84,815	0
		PBA	10.025 / 10.11021500036	595	0
		PBA	10.025 / 10.1197081504CA	103,529	9,760
		BAA	10.025 / 10.12-8508-0013-CA	65,572	3,607
		BAA	10.025 / 10.12-9708-2115-CA	41,828	0
		BAA	10.025 / 10.12-9708-2116-CA	5,715	0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Plant and Animal Disease, Pest Control, and Animal Care		BAA	10.025 / 10.12-9708-2117-CA	44,110	0
Wildlife Services		BAA	10.028 / 10.11-7308-5679-CA	22,703	0
Wildlife Services		BAA	10.028 / 10.12-7308-5679-CA	19,907	0
SUBTOTAL DIRECT FROM:				924,684	124,474
SUBTOTAL ANIMAL AND PLANT HEALTH INSPECTION SERVICE, DEPARTMENT OF AGRICULTURE				924,684	124,474
COOPERATIVE STATE RESEARCH, EDUCATION, AND EXTENSION SERVICE, DEPARTMENT OF AGRICULTURE					
DIRECT FROM:					
COOPERATIVE STATE RESEARCH, EDUCATION, AND EXTENSION SERVICE, DEPARTMENT OF AGRICULTURE					
Higher Education Challenge Grants		GTA	10.217	51,570	0
Hispanic Serving Institutions Education Grants (B) -		GJH	10.223	97,010	0
SUBTOTAL DIRECT FROM:				148,580	0
PASS-THROUGH PROGRAMS FROM:					
BAYLOR COLLEGE OF MEDICINE					
Agriculture and Food Research Initiative (AFRI)		GFE	10.310 / 10.101474061	135,772	0
Kansas State University					
Homeland Security Agricultural (Homeland Security Program)		GGB	10.304 / 10.S08010	88,885	0
Cooperative Extension Service		GGB	10.500 / 10.S08025.05	14,284	0
Cooperative Extension Service		GGB	10.500 / 10.S11081	9,732	0
Cooperative Extension Service		GGB	10.500 / 10.S11096	19,616	0
Cooperative Extension Service		GGB	10.500 / 10.S11183	12,794	0
Cooperative Extension Service		GGB	10.500 / 10.S12011	58,211	0
2012 Military 4-H Club Grant		GGB	10.S12140	24,528	0
Purdue University					
Cooperative Extension Service		GGB	10.500 / 10.8000041657	112,360	0
Cooperative Extension Service		GGB	10.500 / 10.8000047656	55,135	0
Rutgers - State University of New Jersey					
Payments to Agricultural Experiment Stations Under the Hatch Act		GGB	10.203 / 10.2012-31200-06034	271	0
UNIVERSITY OF KENTUCKY					
Grants for Agricultural Research Competitive Research Grants		GFB	10.206 / 10.3048105203-09-196	61,901	0
University of Georgia					
Agriculture and Food Research Initiative (AFRI)		GGB	10.310 / 10.RE273-192/4693418	20,749	0
University of Nebraska					
Beginning Farmer and Rancher Development Program		GGB	10.311 / 10.25-6341-0119-044	3,906	0
Cooperative Extension Service		GGB	10.500 / 10.25-6329-0059-803	13,975	0
University of Vermont					
Grants for Agricultural Research, Special Research Grants		GGB	10.200 / 10.25259 - Colorado	9,998	0
University of Wyoming					
Beginning Farmer and Rancher Development Program		GGB	10.311 / 10.1001063B	15,066	0
Cooperative Extension Service		GGB	10.500 / 10.1001349	4,942	0
Utah State University					
Cooperative Extension Service		GGB	10.500 / 10.090757006	28,848	0
Cooperative Extension Service		GGB	10.500 / 10.090757008	55,625	3,301
Virginia Polytechnic Institute					
Higher Education Challenge Grants		GGB	10.217 / 10.320699-19019	20,399	0
Higher Education Challenge Grants		GGB	10.217 / 10.CR-19019-320689	20,749	0
Washington State University					
Beginning Farmer and Rancher Development Program		GGB	10.311 / 10.G002591	205,768	15,958
Cooperative Extension Service		GGB	10.500 / 10.108815_G002710	8,272	0
Cooperative Extension Service		GGB	10.500 / 10.108815_G002709	26,083	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				1,027,869	19,259
SUBTOTAL COOPERATIVE STATE RESEARCH, EDUCATION, AND EXTENSION SERVICE, DEPARTMENT OF AGRICULTURE				1,176,449	19,259
DEPARTMENT OF AGRICULTURE					
DIRECT FROM:					
DEPARTMENT OF AGRICULTURE					
Wildlife Planning & Implement FY11		PBA	10.658B05A1113	188,410	0
Playa Blanca-Weed Control		PBA	10.728B05071J4	6,390	0
SUBTOTAL DIRECT FROM:				194,800	0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
PASS-THROUGH PROGRAMS FROM:					
10.DOA					
Interstate Pest Control Compact		BAA	10.IPCC	0	22,000
ICF Incorporated, LLC					
Developing Science-Based Methods + Techn		GGB	10.2010-100643-001	112,041	0
Mississippi State University					
SET Subcontract		GGB	10.018000-340452-12	21,540	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				133,581	22,000
SUBTOTAL DEPARTMENT OF AGRICULTURE				328,381	22,000
FARM SERVICE AGENCY, DEPARTMENT OF AGRICULTURE					
DIRECT FROM:					
FARM SERVICE AGENCY, DEPARTMENT OF AGRICULTURE					
Voluntary Public Access and Habitat Incentive Program		PBA	10.093 / 10.AG27640C0002	309,042	0
State Mediation Grants		BAA	10.435 / 10.500100840644739	5,258	0
State Mediation Grants		BAA	10.435 / 10.5001840644739	2,700	0
State Mediation Grants		BAA	10.435 / 10.5001840644739G1C07	20,463	0
SUBTOTAL DIRECT FROM:				337,463	0
PASS-THROUGH PROGRAMS FROM:					
KACYRA FAMILY FOUNDATION					
Conservation Reserve Program		GFE	10.069 / 10.P11AP10514	21,789	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				21,789	0
SUBTOTAL FARM SERVICE AGENCY, DEPARTMENT OF AGRICULTURE				359,252	0
FOOD AND CONSUMER SERVICE, DEPARTMENT OF AGRICULTURE					
DIRECT FROM:					
FOOD AND CONSUMER SERVICE, DEPARTMENT OF AGRICULTURE					
Child and Adult Care Food Program (CACFP)		FAA	10.558	1,225,685	23,442,042
State Administrative Expenses for Child Nutrition		DAA	10.560	1,263,423	0
State Administrative Expenses for Child Nutrition	*	IHA	10.560	245,616	0
Commodity Supplemental Food Program (CSFP)	*	IHA	10.565	93,947	1,178,217
Team Nutrition Grants		DAA	10.574	25,424	94,390
SUBTOTAL DIRECT FROM:				2,854,095	24,714,649
SUBTOTAL FOOD AND CONSUMER SERVICE, DEPARTMENT OF AGRICULTURE				2,854,095	24,714,649
FOOD AND NUTRITION SERVICE, DEPARTMENT OF AGRICULTURE					
DIRECT FROM:					
FOOD AND NUTRITION SERVICE, DEPARTMENT OF AGRICULTURE					
Special Supplemental Nutrition Program for Women, Infants, and Children		FAA	10.557	7,263,836	89,767,895
ARRA-FY09WIC EBT Planning Grant		FAA	10.578	174,409	0
ARRA-SAM Implementation		FAA	10.578	7,904	0
Child Nutrition Discretionary Grants Limited Availability		DAA	10.579	0	34,556
Fresh Fruit and Vegetable Program		DAA	10.582	0	2,520,537
SUBTOTAL DIRECT FROM:				7,446,149	92,322,988
SUBTOTAL FOOD AND NUTRITION SERVICE, DEPARTMENT OF AGRICULTURE				7,446,149	92,322,988
FOOD SAFETY AND INSPECTION SERVICE, DEPARTMENT OF AGRICULTURE					
DIRECT FROM:					
FOOD SAFETY AND INSPECTION SERVICE, DEPARTMENT OF AGRICULTURE					
Cooperative Agreements with States for Intrastate Meat and Poultry Inspection		BAA	10.475 / 10.12-37-A-466	15,606	0
Meat, Poultry, and Egg Products Inspection		BAA	10.477 / 10.12-37-A-466	7,632	0
Food Safety Cooperative Agreements		BAA	10.479 / 10.FSIS-C-05-2010/01	66,264	0
Food Safety Cooperative Agreements		BAA	10.479 / 10.FSIS-C-05-2011	105,288	0
SUBTOTAL DIRECT FROM:				194,790	0
SUBTOTAL FOOD SAFETY AND INSPECTION SERVICE, DEPARTMENT OF AGRICULTURE				194,790	0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Soil and Water Conservation		BAA	10.902 / 10.65-8B05-A-11-04	32,244	263,336
Soil and Water Conservation		BAA	10.902 / 10.68-8B05-A-10-07	0	242,874
SUBTOTAL DIRECT FROM:				32,244	506,210
SUBTOTAL NATURAL RESOURCES CONSERVATION SERVICE, DEPARTMENT OF AGRICULTURE				32,244	506,210
SUBTOTAL DEPARTMENT OF AGRICULTURE				14,914,514	118,362,547

DEPARTMENT OF COMMERCE					
DEPARTMENT OF COMMERCE					
DIRECT FROM:					
DEPARTMENT OF COMMERCE					
ARRA-BTOP Grant		DAA	11.557	380,032	642,323
Broadband ARRA		EGB	11.558	918,785	0
SUBTOTAL DIRECT FROM:				1,298,817	642,323
PASS-THROUGH PROGRAMS FROM:					
COLUMBIA UNIVERSITY					
Unclassified Grants and Contracts		GFB	11.000 / 11.PO 599303	24,029	0
CONSORTIUM FOR OCEAN LEADERSHIP					
Unclassified Grants and Contracts		GFB	11.000 / 11.SA 10-33	947	0
Unclassified Grants and Contracts		GFB	11.000 / 11.SA 11-36	17,497	0
HARMONIC INTERNATIONAL					
Unclassified Grants and Contracts		GFB	11.000 / 11.OCG5544B	12,287	0
PURDUE UNIVERSITY					
ARRA		GFB	11.000 / 11.4112-33992	114,703	0
SPACE ENVIRONMENT TECHNOLOGIES					
Unclassified Grants and Contracts		GFB	11.000 / 11.CG-2009-00004-1	59,336	0
WATER RESEARCH FOUNDATION					
Unclassified Grants and Contracts		GFB	11.000 / 11.NA100AR4310149	28,685	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				257,484	0
SUBTOTAL DEPARTMENT OF COMMERCE				1,556,301	642,323
ECONOMIC DEVELOPMENT ADMINISTRATION, DEPARTMENT OF COMMERCE					
DIRECT FROM:					
ECONOMIC DEVELOPMENT ADMINISTRATION, DEPARTMENT OF COMMERCE					
Trade Adjustment Assistance for Firms		GFB	11.313	5,843	0
SUBTOTAL DIRECT FROM:				5,843	0
SUBTOTAL ECONOMIC DEVELOPMENT ADMINISTRATION, DEPARTMENT OF COMMERCE				5,843	0
INTERNATIONAL TRADE ADMINISTRATION, DEPARTMENT OF COMMERCE					
DIRECT FROM:					
INTERNATIONAL TRADE ADMINISTRATION, DEPARTMENT OF COMMERCE					
Market Development Cooperator Program		EDA	11.112	41,332	0
SUBTOTAL DIRECT FROM:				41,332	0
SUBTOTAL INTERNATIONAL TRADE ADMINISTRATION, DEPARTMENT OF COMMERCE				41,332	0
NATIONAL INSTITUTE OF STANDARDS AND TECHNOLOGY, DEPARTMENT OF COMMERCE					
DIRECT FROM:					
NATIONAL INSTITUTE OF STANDARDS AND TECHNOLOGY, DEPARTMENT OF COMMERCE					
Measurement and Engineering Research and Standards		GFB	11.609	9,491,213	0
Congressionally Identified Projects		GFB	11.617	15,092	0
SUBTOTAL DIRECT FROM:				9,506,305	0
PASS-THROUGH PROGRAMS FROM:					
Colorado Association for Manufacturing and Technology					

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

NONCASH
INDICATOR

STATE¹
AGENCY

CFDA / OTHER ID NUMBER

DIRECT
EXPENDITURES

PASSED TO
SUBRECIPIENTS

Manufacturing Extension Partnership		GGB	11.611		76,610	0
PENNSYLVANIA STATE UNIVERSITY						
Measurement and Engineering Research and Standards		GFB	11.609 / 11.4487-UCB-USDC-H245		173,940	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					250,550	0
SUBTOTAL NATIONAL INSTITUTE OF STANDARDS AND TECHNOLOGY, DEPARTMENT OF COMMERCE					9,756,855	0
NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION, DEPARTMENT OF COMMERCE						
PASS-THROUGH PROGRAMS FROM:						
REMOTE SENSING SYSTEMS						
Integrated Ocean Observing System (IOOS)		GFB	11.012 / 11.6101		45,872	0
STG INC						
ARRA		GFB	11.463 / 11.CT-09-SC-005		67,785	0
TEXAS A&M UNIVERSITY						
Integrated Ocean Observing System (IOOS)		GFB	11.012 / 11.S120005		17,091	0
THE COLLEGE OF WILLIAM AND MARY						
Integrated Ocean Observing System (IOOS)		GFB	11.012 / 11.715488 / 712683		24,210	0
UNIVERSITY CORP FOR ATMOSPHERIC RESEARCH						
Climate and Atmospheric Research		GFB	11.431 / 11.Z10-81044		89,035	0
Climate and Atmospheric Research		GFB	11.431 / 11.Z11-89560		174,893	0
Climate and Atmospheric Research		GFB	11.431 / 11.Z12-91890		21,477	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					440,363	0
SUBTOTAL NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION, DEPARTMENT OF COMMERCE					440,363	0
NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION, NATIONAL WEATHER SERVICE, DEPARTMENT OF COMMERCE						
PASS-THROUGH PROGRAMS FROM:						
EASTERN TENNESSEE STATE UNIVERSITY						
Meteorologic and Hydrologic Modernization Development		GFB	11.467 / 11.229101-02-1		36,651	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					36,651	0
SUBTOTAL NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION, NATIONAL WEATHER SERVICE, DEPARTMENT OF COMMERCE					36,651	0
SUBTOTAL DEPARTMENT OF COMMERCE					11,837,345	642,323

DEPARTMENT OF DEFENSE						
DEFENSE ADVANCED RESEARCH PROJECTS AGENCY, DEPARTMENT OF DEFENSE						
PASS-THROUGH PROGRAMS FROM:						
ERC, INC						
Research & Technology Development		GFC	12.910 / 12.RS080052		13,468	0
Research & Technology Development		GFC	12.910 / 12.RS080053		1,553	0
Research & Technology Development		GFC	12.910 / 12.RS110276		5,600	0
Research & Technology Development		GFC	12.910 / 12.RS110277		5,747	0
Research & Technology Development		GFC	12.910 / 12.RS110481		(417)	0
NORTHWEST RESEARCH ASSOCIATES INC						
Research & Technology Development		GFE	12.910 / 12.NWRA-11-S-138		2,579	0
UNIVERSITY OF FLORIDA						
Research & Technology Development		GFE	12.910 / 12.UF-EIES-1005017-UCD		123,617	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					152,147	0
SUBTOTAL DEFENSE ADVANCED RESEARCH PROJECTS AGENCY, DEPARTMENT OF DEFENSE					152,147	0
DEFENSE LOGISTICS AGENCY, DEPARTMENT OF DEFENSE						
DIRECT FROM:						
DEFENSE LOGISTICS AGENCY, DEPARTMENT OF DEFENSE						
Procurement Technical Assistance For Business Firms		EDA	12.002		0	328,118
					-----	-----

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

NONCASH
INDICATOR

STATE¹
AGENCY

CFDA / OTHER ID NUMBER

DIRECT
EXPENDITURES

PASSED TO
SUBRECIPIENTS

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
SUBTOTAL DIRECT FROM:				0	328,118
SUBTOTAL DEFENSE LOGISTICS AGENCY, DEPARTMENT OF DEFENSE				0	328,118
DEPARTMENT OF ARMY U.S. ARMY RESEARCH AND MATERIAL COMMAND, DEPARTMENT OF DEFENSE					
DIRECT FROM:					
DEPARTMENT OF ARMY U.S. ARMY RESEARCH AND MATERIAL COMMAND, DEPARTMENT OF DEFENSE					
Military Medical Research & Development		GFE	12.420	1,088,375	4,950
Pueblo Chemical Demilitarization		FAA	12.Cooperative Agreement	68,560	0
Pueblo Chemical Demilitarization		FAA	12.REIMS6-09-UCOLO4739	1,264,651	0
Pueblo Chemical Demilitarization		FAA	12.REIMS6D-09-UCOLO07	46,687	0
SUBTOTAL DIRECT FROM:				2,468,273	4,950
PASS-THROUGH PROGRAMS FROM:					
AMERICAN BURN ASSOCIATION					
Military Medical Research & Development		GFE	12.420 / 12.W81XWH-09-2-0194	21,868	0
CARIDIANBCT		GFE	12.420 / 12.AWD-103048	50,732	0
FLASHBACK TECHNOLOGIES LLC		GFB	12.420 / 12.1120091	129,775	0
Military Medical Research & Development		GFB	12.420 / 12.OCG5249B	82,665	0
Military Medical Research & Development		GFE	12.420 / 12.W81WH-11-2-0085	50,301	0
GENEVA FOUNDATION					
Military Medical Research & Development		GFC	12.420 / 12.S-1187-01	20,305	0
HAWAII RESSOURCE GROUP LLC					
Military Medical Research & Development		GFE	12.420 / 12.HRGSC-11-001	12,571	0
MASSACHUSETTS GENERAL HOSPITAL					
Military Medical Research & Development		GFB	12.420 / 12.217074	165,530	0
NATIONAL REHABILITATION HOSPITAL					
Military Medical Research & Development		GFE	12.420 / 12.DAMD17-02-2-0032	(285)	0
STRATATECH CORP					
Military Medical Research & Development		GFE	12.420 / 12.AWD-121102	9,350	0
UNIVERSITY OF TEXAS SW MEDICAL CENTER					
Military Medical Research & Development		GFE	12.420 / 12.GMO-111104	21,749	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				564,561	0
SUBTOTAL DEPARTMENT OF ARMY U.S. ARMY RESEARCH AND MATERIAL COMMAND, DEPARTMENT OF DEFENSE				3,032,834	4,950
DEPARTMENT OF DEFENSE					
DIRECT FROM:					
DEPARTMENT OF DEFENSE					
Unclassified Grants and Contracts		DAA	12.000	0	1,301,332
Lowry Privatization II Long Term Project		FAA	12.Contract 06 FEA 00020	70,425	0
SUBTOTAL DIRECT FROM:				70,425	1,301,332
PASS-THROUGH PROGRAMS FROM:					
ADA TECHNOLOGIES, INC					
Unclassified Grants and Contracts		GFB	12.000 / 12.11-0219S	35,000	0
Unclassified Grants and Contracts		GFB	12.000 / 12.12-0151S	6,864	0
ALD NANOSOLUTIONS, INC.					
Unclassified Grants and Contracts		GFB	12.000 / 12.OCG5207B	11,237	0
Unclassified Grants and Contracts		GFB	12.000 / 12.OCG5367B	16,666	0
Unclassified Grants and Contracts		GFB	12.000 / 12.OCG5485B	152,188	0
APPLIED TECHNOLOGY					
Unclassified Grants and Contracts		GFB	12.000 / 12.S11-001	14,783	0
BBN TECHNOLOGIES					
Unclassified Grants and Contracts		GFB	12.000 / 12.13705	32,264	0
Unclassified Grants and Contracts		GFB	12.000 / 12.OCG4748B PO 9500008	4,540	44,937
Unclassified Grants and Contracts		GFB	12.000 / 12.OCG4748BP0950008395	76,471	0
BERRIEHILL RESEARCH CORPORATION					
Unclassified Grants and Contracts		GFB	12.000 / 12.OCG5408B	83,082	0
BLUE CANYON TECHNOLOGIES LLC					
Unclassified Grants and Contracts		GFB	12.000 / 12.TO 00001	3,355	0
Unclassified Grants and Contracts		GFB	12.000 / 12.TO 00002	2,475	0
BOSTON COLLEGE					
Unclassified Grants and Contracts		GFB	12.000 / 12.587-1/PO EAGLE-0000	40,236	0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
BOULDER LABS					
Unclassified Grants and Contracts		GFB	12.000 / 12.OCG5228B	33,257	0
BRIMROSE CORPORATION OF AMERICA					
Unclassified Grants and Contracts		GFB	12.000 / 12.OCG5431B	(2,076)	0
Unclassified Grants and Contracts		GFB	12.000 / 12.OCG5526B	63,738	0
CARNEGIE MELLON UNIVERSITY					
Unclassified Grants and Contracts		GFB	12.000 / 12.1150073-217631	274	0
CHIARO TECHNOLOGIES					
Unclassified Grants and Contracts		GFB	12.000 / 12.OCG5488B	34,446	0
COLDQUANTA, INC					
Unclassified Grants and Contracts		GFB	12.000 / 12.OCG5385B	20,127	0
Unclassified Grants and Contracts		GFB	12.000 / 12.OCG5513B	29,845	0
COLORADO ENGINEERING INC					
Unclassified Grants and Contracts		GFB	12.000 / 12.OCG5337B	2,910	0
Unclassified Grants and Contracts		GFB	12.000 / 12.OCG5429B	14,981	0
Unclassified Grants and Contracts		GFB	12.000 / 12.OCG5475B	184,448	0
GENERAL DYNAMICS					
Unclassified Grants and Contracts		GFB	12.000 / 12.2010-00870	78,971	0
GEORGIA INSTITUTE OF TECHNOLOGY					
Unclassified Grants and Contracts		GFB	12.000 / 12.D6108-S2	32,003	0
General Dynamics Corporation					
ITAM Program Support Technical Site Visi		GGB	12.SD-DW-08-014 MOD #1	(4,757)	0
Geo-Marine, Inc.					
Project ORCHID for USAF Air Combat		GGB	12.39GMI.00.0012	40,115	0
HURRICANE PROTECTION ALLIANCE					
Unclassified Grants and Contracts		GFB	12.000 / 12.OCG5527B	48,581	0
KAPTEYN-MURNANE LABORATORIES					
Unclassified Grants and Contracts		GFB	12.000 / 12.OCG5545B	3,895	0
MAINSTREAM ENGINEERING					
Unclassified Grants and Contracts		GFB	12.000 / 12.OCG5482B / 0617844	(1,426)	0
Unclassified Grants and Contracts		GFB	12.000 / 12.OCG5539B	98,781	0
MARLOW INDUSTRIES					
Unclassified Grants and Contracts		GFB	12.000 / 12.42042721.2	212,773	0
MASSACHUSETTS INSTITUTE OF TECHNOLOGY					
Unclassified Grants and Contracts		GFB	12.000 / 12.571000305	212,481	0
MIDE TECHNOLOGY CORPORATION					
Unclassified Grants and Contracts		GFB	12.000 / 12.2844	40,280	0
NORTHEASTERN UNIVERSITY					
Unclassified Grants and Contracts		GFB	12.000 / 12.504028	31,304	0
NORTHROP GRUMMAN					
Unclassified Grants and Contracts		GFB	12.000 / 12.7500040060	538,676	14,775
Unclassified Grants and Contracts		GFB	12.000 / 12.OCG535B	31,333	0
NORTHROP GRUMMAN CORPORATION					
Unclassified Grants and Contracts		GFE	12.000 / 12.AWD-100182	(17,780)	0
NORTHWEST RESEARCH ASSOCIATES INC					
Unclassified Grants and Contracts		GFB	12.000 / 12.NWRA-10-S-136	3,162	0
NUMERICA CORPORATION					
Unclassified Grants and Contracts		GFB	12.000 / 12.1143-001-01	39,894	0
OMITRON INC					
Unclassified Grants and Contracts		GFB	12.000 / 12.OMI1082-001	81,906	0
RAYTHEON					
Unclassified Grants and Contracts		GFB	12.000 / 12.4400338213	284,708	0
ROCKWELL COLLINS					
Unclassified Grants and Contracts		GFB	12.000 / 12.4504348308	28,481	0
TDA RESEARCH INC.					
Unclassified Grants and Contracts		GFB	12.000 / 12.UCB 09-01	1,664	0
Unclassified Grants and Contracts		GFB	12.000 / 12.UCB 09-02	86,976	0
Unclassified Grants and Contracts		GFB	12.000 / 12.UCB 09-03	29,630	0
Unclassified Grants and Contracts		GFB	12.000 / 12.UCB 11.01	65,038	0
TECH-X CORPORATION					
Unclassified Grants and Contracts		GFB	12.000 / 12.OCG5490B	39,996	0
TELEDYNE SCIENTIFIC AND IMAGING, LLC					
Unclassified Grants and Contracts		GFB	12.000 / 12.B9U554826	161,762	0
TEXAS A&M UNIVERSITY					
Unclassified Grants and Contracts		GFB	12.000 / 12.OCG5147B #A4011	(14,337)	0
TRIQUINT SEMICONDUCTOR					
Unclassified Grants and Contracts		GFB	12.000 / 12.OCG5555B	56,797	0
Three Rivers RC&D Council, Inc.					

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Cultural Resources Management Support at		GGB	12.TTRCD-CSU-02	447,938	0
Technical Support for the Eglin Air Force		GGB	12.TTRCD-CSU-03	113,011	0
UNIVERSAL ENERGY SYSTEMS					
Unclassified Grants and Contracts		GFB	12.000 / 12.P745-4/S-745-47-MR0	8,906	0
UNIVERSITY OF BRITISH COLUMBIA					
Unclassified Grants and Contracts		GFB	12.000 / 12.22R45250	133,281	0
UNIVERSITY OF CALIFORNIA AT SAN DIEGO					
Unclassified Grants and Contracts		GFB	12.000 / 12.10295669	107,696	0
Unclassified Grants and Contracts		GFB	12.000 / 12.OCG5508B/PO10320852	132,150	0
UNIVERSITY OF MASSACHUSETTS AMHERST					
Unclassified Grants and Contracts		GFB	12.000 / 12.12-006888 B 00	10,918	0
UNIVERSITY OF PENNSYLVANIA					
Unclassified Grants and Contracts		GFB	12.000 / 12.558006	190,900	0
ZEL TECHNOLOGIES					
Unclassified Grants and Contracts		GFB	12.000 / 12.2007-CIRES-10	6,463	0
Unclassified Grants and Contracts		GFB	12.000 / 12.2117-CIRES-11	679	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				4,223,960	59,712
SUBTOTAL DEPARTMENT OF DEFENSE				4,294,385	1,361,044
DEPARTMENT OF THE AIR FORCE, MATERIEL COMMAND, DEPARTMENT OF DEFENSE					
DIRECT FROM:					
DEPARTMENT OF THE AIR FORCE, MATERIEL COMMAND, DEPARTMENT OF DEFENSE					
Air Force Defense Research Sciences Program		GFC	12.800	881,120	0
Sprite Observation and Analysis		GSA	12.FA7000-10-1-0007	9,676	0
SUBTOTAL DIRECT FROM:				890,796	0
PASS-THROUGH PROGRAMS FROM:					
ADA TECHNOLOGIES, INC					
Air Force Defense Research Sciences Program		GFB	12.800 / 12.10-0599S	2,717	0
AMERGINT TECHNOLOGIES					
Air Force Defense Research Sciences Program		GFC	12.800 / 12.PO #487	84,112	0
CENTER FOR SPACE ENTREPRENEURSHIP					
Air Force Defense Research Sciences Program		GFB	12.800 / 12.OCG5450B	225,988	0
COLORADO ENGINEERING INC					
Air Force Defense Research Sciences Program		GFC	12.800	20,636	0
ERC, INC					
Air Force Defense Research Sciences Program		GFC	12.800 / 12.PO #RS101343	6,742	0
Air Force Defense Research Sciences Program		GFC	12.800 / 12.RS111013	3,107	0
Air Force Defense Research Sciences Program		GFC	12.800 / 12.RS111016	5,270	0
Air Force Defense Research Sciences Program		GFC	12.800 / 12.RS111021	21,164	0
Air Force Defense Research Sciences Program		GFC	12.800 / 12.RS111022	27,013	0
Air Force Defense Research Sciences Program		GFC	12.800 / 12.RS111034	5,300	0
Air Force Defense Research Sciences Program		GFC	12.800 / 12.RS111409	158,278	0
JOHNS HOPKINS UNIVERSITY					
Air Force Defense Research Sciences Program		GFB	12.800 / 12.2000950963	6,081	0
MASSACHUSETTS INSTITUTE OF TECHNOLOGY					
Air Force Defense Research Sciences Program		GFE	12.800 / 12.5710002463/GM813931	142,727	0
RUTGERS UNIVERSITY					
Air Force Defense Research Sciences Program		GFC	12.800 / 12.PO# S1281236	11,145	0
STANFORD UNIVERSITY					
Air Force Defense Research Sciences Program		GFB	12.800 / 12.24386390-44895-A	135,765	0
Air Force Defense Research Sciences Program		GFE	12.800 / 12.27239350-50917-B	55,691	0
Air Force Defense Research Sciences Program		GFB	12.800 / 12.PENDING	29,995	0
SYRACUSE UNIVERSITY					
Air Force Defense Research Sciences Program		GFB	12.800 / 12.23475-02131-S01	61,387	0
U.S AIR FORCE					
Air Force Defense Research Sciences Program		GFE	12.800 / 12.FA 3089-07-F-0467	297,300	36,498
UNIVERSITY OF CONNECTICUT					
Air Force Defense Research Sciences Program		GFB	12.800 / 12.6692	376,098	0
UNIVERSITY OF MARYLAND COLLEGE PARK					
Air Force Defense Research Sciences Program		GFB	12.800 / 12.Z807404	365,204	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				2,041,720	36,498

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

NONCASH
INDICATOR

STATE¹
AGENCY

CFDA / OTHER ID NUMBER

DIRECT
EXPENDITURES

PASSED TO
SUBRECIPIENTS

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
SUBTOTAL DEPARTMENT OF THE AIR FORCE, MATERIEL COMMAND, DEPARTMENT OF DEFENSE				2,932,516	36,498
DEPARTMENT OF THE ARMY, NATIONAL GUARD BUREAU, DEPARTMENT OF DEFENSE					
DIRECT FROM:					
DEPARTMENT OF THE ARMY, NATIONAL GUARD BUREAU, DEPARTMENT OF DEFENSE Military Construction, National Guard		OAA	12.400	10,001,510	0
SUBTOTAL DIRECT FROM:				10,001,510	0
SUBTOTAL DEPARTMENT OF THE ARMY, NATIONAL GUARD BUREAU, DEPARTMENT OF DEFENSE				10,001,510	0
NATIONAL GUARD BUREAU, DEPARTMENT OF DEFENSE					
DIRECT FROM:					
NATIONAL GUARD BUREAU, DEPARTMENT OF DEFENSE National Guard Military Operations & Maintenance (O&M) Projects		OAA	12.401	13,626,488	0
SUBTOTAL DIRECT FROM:				13,626,488	0
SUBTOTAL NATIONAL GUARD BUREAU, DEPARTMENT OF DEFENSE				13,626,488	0
OFFICE OF NAVAL RESEARCH, DEPARTMENT OF THE NAVY					
DIRECT FROM:					
OFFICE OF NAVAL RESEARCH, DEPARTMENT OF THE NAVY Basic & Applied Scientific Research		GFC	12.300	25,090	0
Basic & Applied Scientific Research		GFE	12.300	1,853,315	94,866
SUBTOTAL DIRECT FROM:				1,878,405	94,866
PASS-THROUGH PROGRAMS FROM:					
ALBIDO CORPORATION					
Basic & Applied Scientific Research		GFC	12.300 / 12.N00014-11-M-0278	19,684	0
AMPAC, INC.		GFC	12.300	50,681	0
PORTLAND STATE UNIVERSITY					
Basic & Applied Scientific Research		GFE	12.300 / 12.K9702A-B	(67)	21
STRUCTURED MATERIALS INDUSTRIES, INC					
Basic & Applied Scientific Research		GFC	12.300 / 12.41910-093011-01	34,886	0
Basic & Applied Scientific Research		GFC	12.300 / 12.PO #41906-041211-05	23,011	0
UNIVERSITY OF MARYLAND COLLEGE PARK					
Basic & Applied Scientific Research		GFC	12.300 / 12.Z887104	309,673	0
UNIVERSITY OF WASHINGTON					
Basic & Applied Scientific Research		GFB	12.300 / 12.245906	203,629	0
ZEL TECHNOLOGIES					
Basic & Applied Scientific Research		GFB	12.300 / 12.2803	78,861	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				720,358	21
SUBTOTAL OFFICE OF NAVAL RESEARCH, DEPARTMENT OF THE NAVY				2,598,763	94,887
OFFICE OF THE CHIEF OF ENGINEERS, DEPARTMENT OF THE ARMY, DEPARTMENT OF DEFENSE					
DIRECT FROM:					
OFFICE OF THE CHIEF OF ENGINEERS, DEPARTMENT OF THE ARMY, DEPARTMENT OF DEFENSE					
Flood Control Projects		WBA	12.106	0	14,415
State Memorandum of Agreement Program for the Reimbursement of Technical Services		FAA	12.113	1,058,070	0
Army Corps of Engineers Cost Share CH		PJA	12.DACW45033001	(89,414)	0
Army Corps of Engineers Cost Share CC		PJA	12.DACW45033002	7,821	0
Army Corps of Engineers Cost Share CT		PJA	12.DACW47033001	(9,048)	0
SUBTOTAL DIRECT FROM:				967,429	14,415
SUBTOTAL OFFICE OF THE CHIEF OF ENGINEERS, DEPARTMENT OF THE ARMY, DEPARTMENT OF DEFENSE				967,429	14,415
OFFICE OF THE SECRETARY OF DEFENSE, DEPARTMENT OF DEFENSE					
PASS-THROUGH PROGRAMS FROM:					
NEW MEXICO STATE UNIVERSITY					
Basic, Applied, & Advanced Research in Science and Engineering		GFB	12.630 / 12.Q01499	26,111	0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

NONCASH
INDICATOR

STATE¹
AGENCY

CFDA / OTHER ID NUMBER

DIRECT
EXPENDITURES

PASSED TO
SUBRECIPIENTS

UNIVERSITY OF ARIZONA						
Basic, Applied, & Advanced Research in Science and Engineering		GFB	12.630 / 12.Y561926		281,147	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					307,258	0
SUBTOTAL OFFICE OF THE SECRETARY OF DEFENSE, DEPARTMENT OF DEFENSE					307,258	0
U.S. ARMY RESEARCH OFFICE, U.S. ARMY MATERIAL COMMAND						
DIRECT FROM:						
U.S. ARMY RESEARCH OFFICE, U.S. ARMY MATERIAL COMMAND						
Basic Scientific Research - ARRA		GYA	12.431		6,228	0
Basic Scientific Research		GSA	12.431 / 12.W911NF-12-1-0074		122,057	0
SUBTOTAL DIRECT FROM:					128,285	0
PASS-THROUGH PROGRAMS FROM:						
ACADEMY OF APPLIED SCIENCES						
Basic Scientific Research		GFC	12.431 / 12.11-31 AND 11-32		3,449	0
MASSACHUSETTS INSTITUTE OF TECHNOLOGY						
Basic Scientific Research		GFB	12.431 / 12.5710002890		(2,715)	0
Basic Scientific Research		GFB	12.431 / 12.5710003018		56,431	0
Basic Scientific Research		GFB	12.431 / 12.5710003051		151,335	0
PURDUE UNIVERSITY						
Basic Scientific Research		GFB	12.431 / 12.531-0897-01		(286)	0
TECHNOLOGY STUDENT ASSOCIATION						
Basic Scientific Research		GFC	12.431		5,166	0
THE COLLEGE OF WILLIAM AND MARY						
Basic Scientific Research		GFB	12.431 / 12.739461 / 712683		(280)	0
UNIVERSITY OF MARYLAND COLLEGE PARK						
Basic Scientific Research		GFB	12.431 / 12.Z854002		32,506	0
Basic Scientific Research		GFB	12.431 / 12.Z918810		289,280	0
UNIVERSITY OF WISCONSIN						
Basic Scientific Research		GFB	12.431 / 12.248K916		324,846	831,723
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					859,732	831,723
SUBTOTAL U.S. ARMY RESEARCH OFFICE, U.S. ARMY MATERIAL COMMAND					988,017	831,723
SUBTOTAL DEPARTMENT OF DEFENSE					38,901,347	2,671,635

DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT						
COMMUNITY PLANNING AND DEVELOPMENT, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT						
DIRECT FROM:						
COMMUNITY PLANNING AND DEVELOPMENT, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT						
Emergency Shelter Grants Program		NAA	14.231		37,868	955,572
Shelter Plus Care		NAA	14.238		3,439,740	145,657
HOME Investment Partnerships Program		NAA	14.239		719,825	5,728,290
SUBTOTAL DIRECT FROM:					4,197,433	6,829,519
SUBTOTAL COMMUNITY PLANNING AND DEVELOPMENT, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					4,197,433	6,829,519
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT						
DIRECT FROM:						
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT						
College Housing Program		GSA	14.CH COLO 86D		16,964	0
Manufactured Housing Construction		NAA	14.DU100K900016684		7,263	0
SUBTOTAL DIRECT FROM:					24,227	0
SUBTOTAL DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					24,227	0
HOUSING, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT						
DIRECT FROM:						

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

NONCASH
INDICATOR

STATE¹
AGENCY

CFDA / OTHER ID NUMBER

DIRECT
EXPENDITURES

PASSED TO
SUBRECIPIENTS

HOUSING, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

ARRA Homeless Prevention & Rapid Rehousing

Community Challenge Planning Grants and the Department of Transportation's TIGER II Planning Grants

NAA

14.257

66,141

2,768,589

NAA

14.704

91,049

93,507

SUBTOTAL DIRECT FROM:

157,190

2,862,096

SUBTOTAL HOUSING, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

157,190

2,862,096

OFFICE OF FAIR HOUSING AND EQUAL OPPORTUNITY, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

DIRECT FROM:

OFFICE OF FAIR HOUSING AND EQUAL OPPORTUNITY, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

Fair Housing Assistance Program: State and Local

SDA

14.401

358,647

0

SUBTOTAL DIRECT FROM:

358,647

0

SUBTOTAL OFFICE OF FAIR HOUSING AND EQUAL OPPORTUNITY, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

358,647

0

OFFICE OF HEALTHY HOMES AND LEAD HAZARD CONTROL, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

PASS-THROUGH PROGRAMS FROM:

BOSTON MEDICAL CENTER

Lead-Based Paint Hazard Control in Privately-Owned Housing

GFE

14.900 / 14.MALHH0163-07

5

0

SUBTOTAL PASS-THROUGH PROGRAMS FROM:

5

0

SUBTOTAL OFFICE OF HEALTHY HOMES AND LEAD HAZARD CONTROL, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

5

0

OFFICE OF HOUSING-FEDERAL HOUSING COMMISSIONER, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

DIRECT FROM:

OFFICE OF HOUSING-FEDERAL HOUSING COMMISSIONER, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

Housing Opportunities for Persons with AIDS

NAA

14.241

93

367,808

SUBTOTAL DIRECT FROM:

93

367,808

SUBTOTAL OFFICE OF HOUSING-FEDERAL HOUSING COMMISSIONER, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

93

367,808

OFFICE OF POLICY DEVELOPMENT AND RESEARCH, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

DIRECT FROM:

OFFICE OF POLICY DEVELOPMENT AND RESEARCH, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

Hispanic-Serving Institutions Assisting Communities

GJH

14.514

332,214

0

Hispanic-Serving Institutions Assisting Communities

GJM

14.514

13,973

0

Hispanic-Serving Institutions Assisting Communities

GYA

14.514

160,059

0

SUBTOTAL DIRECT FROM:

506,246

0

SUBTOTAL OFFICE OF POLICY DEVELOPMENT AND RESEARCH, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

506,246

0

PUBLIC AND INDIAN HOUSING, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

PASS-THROUGH PROGRAMS FROM:

Denver Housing Authority

Affordable Housing Development in Main Street Rejuvenation Projects

GTA

14.878

6,106

0

SUBTOTAL PASS-THROUGH PROGRAMS FROM:

6,106

0

SUBTOTAL PUBLIC AND INDIAN HOUSING, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

6,106

0

SUBTOTAL DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

5,249,947

10,059,423

DEPARTMENT OF THE INTERIOR

BUREAU OF LAND MANAGEMENT, DEPARTMENT OF THE INTERIOR

DIRECT FROM:

BUREAU OF LAND MANAGEMENT, DEPARTMENT OF THE INTERIOR

Cooperative Inspection Agreements with States & Tribes

PBA

15.222 / 15.142597FC4020

142,726

0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT	PASSED TO
				EXPENDITURES	SUBRECIPIENTS
Cultural Resource Management		GCA	15.224	27,862	0
Cultural Resource Management		GZA	15.224	4,974	0
Cultural Resource Management		PKA	15.224 / 15.L08AC14567	54,922	0
Cultural Resource Management		GZA	15.225	45,087	0
Recreation Resource Management		PBA	15.225 / 15.L10AC20035	17,422	0
ARRA McInnis Canyon Big Horn Sheep - ARRA		WBA	15.227	164,666,637	130,239
Distribution of Receipts to State and Local Governments		PBA	15.231 / 15.CAA070004	39,119	0
Fish, Wildlife and Plant Conservation Resource Management		PJA	15.231 / 15.L10AC20324	16,322	0
Fish, Wildlife and Plant Conservation Resource Management		PBA	15.231 / 15.L11AC20298	4,572	0
Fish, Wildlife and Plant Conservation Resource Management		PBA	15.231 / 15.L11AC20338	4,321	0
Environmental Quality and Protection Resource Management		GZA	15.236	21,271	0
Environmental Quality and Protection Resource Management-ARRA		GYA	15.236	5,990	0
Environmental Quality and Protection Resource Management		PKA	15.236 / 15.L09AC15519	2,419	0
Environmental Quality and Protection Resource Management		PKA	15.236 / 15.L09AC15681	4,500	0
Environmental Quality and Protection Resource Management		PKA	15.236 / 15.L09AC15880	63,975	0
Environmental Quality and Protection Resource Management		PKA	15.236 / 15.L09AC15882	33,547	0
Environmental Quality and Protection Resource Management		PKA	15.236 / 15.L09AC15926	39,473	0
Environmental Quality and Protection Resource Management		PKA	15.236 / 15.L09AC16011	168,264	0
Environmental Quality and Protection Resource Management		PKA	15.236 / 15.L09AC16018	90,000	0
ARRA BLM Coop Eveline Mine Project		PKA	15.236 / 15.L10AC16448	20,085	0
Environmental Quality and Protection Resource Management		PKA	15.236 / 15.L10AC20248	42,948	0
Environmental Quality and Protection Resource Management		PKA	15.236 / 15.L10AC20267	2,136	0
Environmental Quality and Protection Resource Management		PKA	15.236 / 15.L10AC20289	1,019	0
Environmental Quality and Protection Resource Management		PKA	15.236 / 15.L10AC20297	899	0
Environmental Quality and Protection Resource Management		PKA	15.236 / 15.L10AC20308	170,926	0
Environmental Quality and Protection Resource Management		PKA	15.236 / 15.L10AC20435	51,867	0
Environmental Quality and Protection Resource Management		PKA	15.236 / 15.L10AC20457	0	9,061
Environmental Quality and Protection Resource Management		PBA	15.236 / 15.L10AC20492	24,605	0
Environmental Quality and Protection Resource Management		PKA	15.236 / 15.L11AC20067	7,140	0
Environmental Quality and Protection Resource Management		PKA	15.236 / 15.L11AC20079	8,782	0
Environmental Quality and Protection Resource Management		PKA	15.236 / 15.L11AC20235	35,800	0
Challenge Cost Share		BAA	15.238 / 15.L10AC20311	3,143	0
Small Reclamation Projects		PBA	15.503 / 15.08FG402776	168,030	0
San Luis Valley Water FY10		PBA	15.L09PX01069	1,123	0
Oversight & Review of Anvil Points Facility - Bureau of Land Management, De		FAA	15.L10AC20009	21,085	0
Cooperative Agreement		GWA	15.L10AC20110	6,648	0
Aquatic Invasive Species Monitoring		PBA	15.L10AC20134	46,830	0
San Luis Valley Water - FY11		PBA	15.L11PX00760	18,476	0
Supp: Bird Atlas Grant		GSA	15.LLCOSO5000 L11100000 MR0	1,777	0
Tamarisk Analysis		GSA	15.R10AP40004	73,316	0
SUBTOTAL DIRECT FROM:				166,160,038	139,300
PASS-THROUGH PROGRAMS FROM:					
National Fish & Wildlife Foundation					
Fish, Wildlife and Plant Conservation Resource Management		PBA	15.231 / 15.NFWF-20699	166,853	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				166,853	0
SUBTOTAL BUREAU OF LAND MANAGEMENT, DEPARTMENT OF THE INTERIOR				166,326,891	139,300
BUREAU OF OCEAN ENERGY MANAGEMENT, REGULATION AND ENFORCEMENT, DEPARTMENT OF THE INTERIORS					
DIRECT FROM:					
BUREAU OF OCEAN ENERGY MANAGEMENT, REGULATION AND ENFORCEMENT, DEPARTMENT OF THE INTERIORS					
Federal Oil and Gas Royalty Management		TAA	15.427	696,347	0
SUBTOTAL DIRECT FROM:				696,347	0
PASS-THROUGH PROGRAMS FROM:					
SCIENCE APPLICATIONS INTERNATIONAL CORP					
Minerals Management Service (MMS) Environmental Studies Program (ESP)		GFB	15.423 / 15.P010074113	55,050	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				55,050	0
SUBTOTAL BUREAU OF OCEAN ENERGY MANAGEMENT, REGULATION AND ENFORCEMENT, DEPARTMENT OF THE INTERIORS				751,397	0
BUREAU OF RECLAMATION, DEPARTMENT OF THE INTERIOR					
DIRECT FROM:					
BUREAU OF RECLAMATION, DEPARTMENT OF THE INTERIOR					

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Maint of 4 Western Colo Reservoirs		PJA	15.05FC402274	364,600	0
Navajo Water System COOP Agreement		PJA	15.05FC601983	13,052	0
WILLIAMS FORK OPERATIONS AND MAINT- BOR		PEA	15.06FC402455	2,770	0
Animas LaPlata Monitoring		GSA	15.08-FC-40-2779	(154)	0
Lone Dome Wetlands Area O & M		PBA	15.09FG402855	29,163	0
Water Desalination Research and Development Program		BAA	15.506 / 15.04-FC-40-2156	62,050	1,012,335
Water Desalination Research and Development Program		BAA	15.506 / 15.R12AC40018	1,512	0
Fish and Wildlife Coordination Act		PBA	15.517 / 15.R10AP40003	65,337	0
Recreation Resource Management		PJA	15.524 / 15.R11AC60111	102,009	0
Upper Colorado and San Juan River Basins Endangered Fish Recovery Programs		PBA	15.529 / 15.07FG402653	45,817	0
Upper Colorado and San Juan River Basins Endangered Fish Recovery Programs		PBA	15.529 / 15.R12AP40001	89,719	0
Western Slope Rehabilitation		PJA	15.B605FC402431	142,087	0
HYDROLOGIC DATA COLLECTION CLOSED BASIN PROJECT		PEA	15.R10PC40034	9,438	0
SUBTOTAL DIRECT FROM:				927,400	1,012,335
PASS-THROUGH PROGRAMS FROM:					
UNIVERSITY CORP FOR ATMOSPHERIC RESEARCH					
WaterSMART (Sustaining and Manage America's Resources for Tomorrow)		GFB	15.507 / 15.212-91895	22,657	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				22,657	0
SUBTOTAL BUREAU OF RECLAMATION, DEPARTMENT OF THE INTERIOR				950,057	1,012,335
DEPARTMENT OF THE INTERIOR					
DIRECT FROM:					
DEPARTMENT OF THE INTERIOR					
Unclassified Grants and Contracts		GZA	15.000	9,942	0
SUBTOTAL DIRECT FROM:				9,942	0
PASS-THROUGH PROGRAMS FROM:					
SONOMA TECHNOLOGY					
Unclassified Grants and Contracts		GFB	15.000 / 15.908059	8,284	0
UNIVERSITY OF WASHINGTON					
Unclassified Grants and Contracts		GFB	15.000 / 15.OCG5481B	10,677	0
UNIVERSITY OF WYOMING					
Unclassified Grants and Contracts		GFB	15.000 / 15.1000926	4,767	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				23,728	0
SUBTOTAL DEPARTMENT OF THE INTERIOR				33,670	0
GEOLOGICAL SURVEY, DEPARTMENT OF THE INTERIOR					
DIRECT FROM:					
GEOLOGICAL SURVEY, DEPARTMENT OF THE INTERIOR					
U.S. Geological Survey: Research & Data Acquisition		PIA	15.808 / 15.G10AC00653	7,107	0
SUBTOTAL DIRECT FROM:				7,107	0
PASS-THROUGH PROGRAMS FROM:					
SOUTHERN CALIFORNIA EARTHQUAKE CENTER					
Earthquake Hazards Reduction Program		GFB	15.807 / 15.OCG5238B	23,813	0
Earthquake Hazards Reduction Program		GFB	15.807 / 15.PO 135857	6,863	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				30,676	0
SUBTOTAL GEOLOGICAL SURVEY, DEPARTMENT OF THE INTERIOR				37,783	0
NATIONAL PARK SERVICE, DEPARTMENT OF THE INTERIOR					
DIRECT FROM:					
NATIONAL PARK SERVICE, DEPARTMENT OF THE INTERIOR					
Coop Agreement		GCA	15.1443-CA-1200-98-005	55	0
Historic Preservation Fund Grants-In-Aid		GCA	15.904	771,124	64,657
National Historic Landmark		GFE	15.912	(301)	0
Outdoor Recreation Acquisition, Development and Planning		PJA	15.916 / 15.LWCF2007	(893)	22,458
Outdoor Recreation Acquisition, Development and Planning		PJA	15.916 / 15.LWCF2008	0	3,360
Outdoor Recreation Acquisition, Development and Planning		PJA	15.916 / 15.LWCF2009	1,775	0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Outdoor Recreation Acquisition, Development and Planning		PJA	15.916 / 15.LWCF2010	8,521	0
Outdoor Recreation Acquisition, Development and Planning		PJA	15.916 / 15.LWCF2010-REA	15	61,455
Native American Graves Protection and Repatriation Act		GCA	15.922	8,982	0
Cooperative Research and Training Programs - Resources of the National Park System		GYA	15.945	3,204	0
COLORADO MONUMENT PROJECT -NPS		GZA	15.CA#H120009005	111,727	0
Architectural Condition Assessment		GSA	15.J1242090058/ FLC-18	18,233	0
FLC Internship Program 10-11		GSA	15.J1496100134 FLC-21,	(3,516)	0
Museum Exhibit Plan, FT Union Nat Monument		GSA	15.J7230090005, FLC-16	(11,542)	0
SUBTOTAL DIRECT FROM:				907,384	151,930
PASS-THROUGH PROGRAMS FROM:					
ROCKY MOUNTAIN COOPERATIVE ECOSYSTEM STU					
Rivers, Trails, & Conservation Assistance		GFE	15.921 / 15.R1246111018	15,636	0
Cooperative Research and Training Programs - Resources of the National Park System		GFE	15.945 / 15.H1200-09-0004	589	0
Rocky Mountain National Pk					
Rocky Mountain National Park		GTA	15.P11AT002223	13,223	0
University of Wisconsin					
A Web Skin for the Great Lakes Early Det		GGB	15.251K646	(206)	0
Great Lakes: Extending the Early Detect		GGB	15.356K263	12,421	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				41,663	0
SUBTOTAL NATIONAL PARK SERVICE, DEPARTMENT OF THE INTERIOR				949,047	151,930
OFFICE OF SURFACE MINING RECLAMATION AND ENFORCEMENT, DEPARTMENT OF THE INTERIOR					
DIRECT FROM:					
OFFICE OF SURFACE MINING RECLAMATION AND ENFORCEMENT, DEPARTMENT OF THE INTERIOR					
Regulation of Surface Coal Mining & Surface Effects of Underground Coal Mining		PKA	15.250 / 15.S09AP15704	4,886	0
Regulation of Surface Coal Mining & Surface Effects of Underground Coal Mining		PAA	15.250 / 15.S11AP20000	10,670	0
Regulation of Surface Coal Mining & Surface Effects of Underground Coal Mining		PKA	15.250 / 15.S11AP20000	2,392,365	28,215
Abandoned Mine Land Reclamation (AMLR) Program		PKA	15.252 / 15.S08AP12697	93	0
Abandoned Mine Land Reclamation (AMLR) Program		PKA	15.252 / 15.S09AP15261	463,586	0
Abandoned Mine Land Reclamation (AMLR) Program		PKA	15.252 / 15.S10AB20004	1,935,261	0
Abandoned Mine Land Reclamation (AMLR) Program		PAA	15.252 / 15.S11AF20030	211,380	0
Abandoned Mine Land Reclamation (AMLR) Program		PKA	15.252 / 15.S11AF20030	4,074,238	95,162
Applied Science Program Cooperative Agreements Related to Coal Mining and Reclamation		PIA	15.255 / 15.S11AC20019	103,673	0
SUBTOTAL DIRECT FROM:				9,196,152	123,377
SUBTOTAL OFFICE OF SURFACE MINING RECLAMATION AND ENFORCEMENT, DEPARTMENT OF THE INTERIOR				9,196,152	123,377
U.S. FISH AND WILDLIFE SERVICE, DEPARTMENT OF THE INTERIOR					
DIRECT FROM:					
U.S. FISH AND WILDLIFE SERVICE, DEPARTMENT OF THE INTERIOR					
Roadside Impacts on Veg		PJA	15.601819J320	22,670	0
Fish and Wildlife Management Assistance		PBA	15.608 / 15.601818G416	632	0
Fish and Wildlife Management Assistance		PBA	15.608 / 15.98210AG028	37,515	0
Cooperative Endangered Species Conservation Fund		PBA	15.615 / 15.E-32-R-1	11,259	0
Cooperative Endangered Species Conservation Fund		PJA	15.615 / 15.E24R8	1,335	17,993
Cooperative Endangered Species Conservation Fund		PJA	15.615 / 15.E24R9	1,363	27,998
Cooperative Endangered Species Conservation Fund		PBA	15.615 / 15.E30HP1	0	120,000
State Wildlife Grants		PBA	15.634 / 15.T48R1	130	0
State Wildlife Grants		PBA	15.634 / 15.T64D2	530,992	0
State Wildlife Grants		PBA	15.634 / 15.T66R1	450,424	23,277
Research Grants (Generic)		PJA	15.650 / 15.60181AJ552	196	0
Migratory Bird Monitoring, Assessment and Conservation		PBA	15.655 / 15.601818G439	15,883	0
Endangered Species Conservation-Recovery Implementation Funds		PBA	15.657 / 15.ES-1-TW-1	44,872	0
Fish and Wildlife Coordination and Assistance Programs		PAA	15.664 / 15.F11AP00132	168	0
SUBTOTAL DIRECT FROM:				1,117,439	189,268
PASS-THROUGH PROGRAMS FROM:					
NATIONAL FISH AND WILDLIFE FOUNDATION					
Fish and Wildlife Management Assistance		GFB	15.608 / 15.2008-0058-003	21,398	0
RESEARCH CORP OF THE UNIVERSITY OF HAWAI					
Research Grants (Generic)		GFB	15.650 / 15.2970189	73,157	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				94,555	0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

NONCASH
INDICATOR

STATE¹
AGENCY

CFDA / OTHER ID NUMBER

DIRECT
EXPENDITURES

PASSED TO
SUBRECIPIENTS

SUBTOTAL U.S. FISH AND WILDLIFE SERVICE, DEPARTMENT OF THE INTERIOR

1,211,994

189,268

U.S. GEOLOGICAL SURVEY, U.S. DEPARTMENT OF THE INTERIOR

DIRECT FROM:

U.S. GEOLOGICAL SURVEY, U.S. DEPARTMENT OF THE INTERIOR

National Cooperative Geologic Mapping Program

PIA

15.810 / 15.G11AC20250

125,151

0

Energy Cooperatives to Support the National Coal Resources Data System (NCRDS)

PIA

15.819 / 15.G10AC00457

15,000

0

CO NATIONAL HYDROLOGIC DATA

PEA

15.G09AC00100

13,485

0

Cooperative Agreement

GWA

15.G11AC20127

5,267

0

NATIONAL HYDROGRAPHY DATASET

PEA

15.G11AC20380

8,286

0

SUBTOTAL DIRECT FROM:

167,189

0

SUBTOTAL U.S. GEOLOGICAL SURVEY, U.S. DEPARTMENT OF THE INTERIOR

167,189

0

SUBTOTAL DEPARTMENT OF THE INTERIOR

179,624,180

1,616,210

DEPARTMENT OF JUSTICE

BUREAU OF JUSTICE ASSISTANCE, OFFICE OF JUSTICE PROGRAMS

DIRECT FROM:

BUREAU OF JUSTICE ASSISTANCE, OFFICE OF JUSTICE PROGRAMS

Second Chance Act Prisoner Reentry Initiative

NAA

16.812

78,401

174,413

Second Chance Act Prisoner Reentry Initiative

CAA

16.812 / 16.2010-CZ-BX-0041

507,833

0

Second Chance Act Prisoner Reentry Initiative

CAA

16.812 / 16.2011-RV-BX-0003

519,766

0

John R. Justice Prosecutors and Defenders Incentive Act

RAA

16.816

16,553

120,852

SUBTOTAL DIRECT FROM:

1,122,553

295,265

SUBTOTAL BUREAU OF JUSTICE ASSISTANCE, OFFICE OF JUSTICE PROGRAMS

1,122,553

295,265

BUREAU OF JUSTICE ASSISTANCE, OFFICE OF JUSTICE PROGRAMS, DEPARTMENT OF JUSTICE

DIRECT FROM:

BUREAU OF JUSTICE ASSISTANCE, OFFICE OF JUSTICE PROGRAMS, DEPARTMENT OF JUSTICE

25th PB RAPS (Responsible Adult Parenting and Sobriety) Project Grant - OJP

JAA

16.2010-DC-BX-0127

77,748

0

Prisoner Reentry Initiative Demonstration (Offender Reentry)

RAA

16.202

2,266

256,328

Residential Substance Abuse Treatment for State Prisoners

RAA

16.593

183,255

48,533

State Criminal Alien Assistance Program

CAA

16.606

3,361,341

0

Community Prosecution and Project Safe Neighborhoods

RAA

16.609

34,801

140,502

Criminal and Juvenile Justice and Mental Health Collaboration Program

JAA

16.745 / 16.2009-MO-BX-0040

24,190

0

SUBTOTAL DIRECT FROM:

3,683,601

445,363

PASS-THROUGH PROGRAMS FROM:

Bulletproof Vest Partnership (BVP)

Bulletproof Vest Partnership Program

RAA

16.607

3,264

0

Colorado Assn of Chiefs of Police

Community Prosecution and Project Safe Neighborhoods

RAA

16.609 / 16.COPS Technology Progr

28,750

0

Rocky Mtn Information Network

Regional Information Sharing Systems

RAA

16.610 / 16.4FA CBI-RMIN CONF CO2

2,600

0

SUBTOTAL PASS-THROUGH PROGRAMS FROM:

34,614

0

SUBTOTAL BUREAU OF JUSTICE ASSISTANCE, OFFICE OF JUSTICE PROGRAMS, DEPARTMENT OF JUSTICE

3,718,215

445,363

BUREAU OF JUSTICE STATISTICS, DEPARTMENT OF JUSTICE

DIRECT FROM:

BUREAU OF JUSTICE STATISTICS, DEPARTMENT OF JUSTICE

State Justice Statistics Program for Statistical Analysis Centers

RAA

16.550

42,425

0

National Criminal History Improvement Program (NCHIP)

RAA

16.554

269,376

96,410

SUBTOTAL DIRECT FROM:

311,801

96,410

SUBTOTAL BUREAU OF JUSTICE STATISTICS, DEPARTMENT OF JUSTICE

311,801

96,410

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

NONCASH
INDICATOR

STATE¹
AGENCY

CFDA / OTHER ID NUMBER

DIRECT
EXPENDITURES

PASSED TO
SUBRECIPIENTS

CORRECTIONS PROGRAM OFFICE, OFFICE OF JUSTICE PROGRAMS, DEPARTMENT OF JUSTICE

DIRECT FROM:

CORRECTIONS PROGRAM OFFICE, OFFICE OF JUSTICE PROGRAMS, DEPARTMENT OF JUSTICE
 Comprehensive Approaches to Sex Offender Management Discretionary Grant (CASOM)

RAA 16.203

52,410

0

SUBTOTAL DIRECT FROM:

52,410

0

SUBTOTAL CORRECTIONS PROGRAM OFFICE, OFFICE OF JUSTICE PROGRAMS, DEPARTMENT OF JUSTICE

52,410

0

DEPARTMENT OF JUSTICE

DIRECT FROM:

DEPARTMENT OF JUSTICE

Unclassified Grants and Contracts

CAA 16.000

261,815

0

Unclassified Grants and Contracts

TAA 16.000

7,010

0

Unclassified Grants and Contracts

CAA 16.000 / 16.CO022135C

2,740

0

Support for Adam Walsh Act Implementation Grant Program

RAA 16.750

0

16,020

ARRA-Victims Assistance Formula Grant

RAA 16.801

2,230

4,440

ARRA-Victims Compensations Formula Grant

RAA 16.802

454

0

SUBTOTAL DIRECT FROM:

274,249

20,460

PASS-THROUGH PROGRAMS FROM:

7th Judicial Dist Drug TF

Federal Drug Enforcement Programs

RAA 16.7th Judicial Dist - Meth

14,789

0

City and County of Denver

Community-Based Violence Prevention Program

JAA 16.123

158,894

0

Front RangeTask Force

Federal Drug Enforcement Programs

RAA 16.HIDTA & OCDETF

20,576

0

Metro Gang Task Force

Federal Drug Enforcement Programs

RAA 16.Safe Streets

18,289

0

SUBTOTAL PASS-THROUGH PROGRAMS FROM:

212,548

0

SUBTOTAL DEPARTMENT OF JUSTICE

486,797

20,460

DRUG COURT PROGRAM OFFICE, DEPARTMENT OF JUSTICE

PASS-THROUGH PROGRAMS FROM:

City and County of Denver

Drug Court Discretionary Grant Program

JAA 16.585 / 16.GE00152

12,927

0

SUBTOTAL PASS-THROUGH PROGRAMS FROM:

12,927

0

SUBTOTAL DRUG COURT PROGRAM OFFICE, DEPARTMENT OF JUSTICE

12,927

0

DRUG ENFORCEMENT ADMINISTRATION, DEPARTMENT OF JUSTICE

PASS-THROUGH PROGRAMS FROM:

DEA/HIDTA Task Forces

Law Enforcement Assistance: Narcotics and Dangerous Drugs: Laboratory Analysis

RAA 16.001 / 16.Drug Interdiction Tas

22,183

0

SUBTOTAL PASS-THROUGH PROGRAMS FROM:

22,183

0

SUBTOTAL DRUG ENFORCEMENT ADMINISTRATION, DEPARTMENT OF JUSTICE

22,183

0

FEDERAL BUREAU OF INVESTIGATION, DEPARTMENT OF JUSTICE

DIRECT FROM:

FEDERAL BUREAU OF INVESTIGATION, DEPARTMENT OF JUSTICE

Safe Streets Task Force

RAA 16.2010 RMSSTF (CSP10SAFEST)

12,141

0

Joint Terrorism Task Force

RAA 16.4FN CBI-10JTTF

11,140

0

Joint Terrorism Task Force

RAA 16.66F-DN-A53538D (1F9 CSP1)

17,090

0

SUBTOTAL DIRECT FROM:

40,371

0

SUBTOTAL FEDERAL BUREAU OF INVESTIGATION, DEPARTMENT OF JUSTICE

40,371

0

NATIONAL INSTITUTE OF JUSTICE, DEPARTMENT OF JUSTICE

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

NONCASH
INDICATOR

STATE¹
AGENCY

CFDA / OTHER ID NUMBER

DIRECT
EXPENDITURES

PASSED TO
SUBRECIPIENTS

DIRECT FROM:					
NATIONAL INSTITUTE OF JUSTICE, DEPARTMENT OF JUSTICE					
National Institute of Justice Research, Evaluation, and Development Project Grants					
		GFE	16.560	43,704	0
National Institute of Justice Research, Evaluation, and Development Project Grants					
		RAA	16.560	69,481	0
National Institute of Justice Research, Evaluation, and Development Project Grants					
		LAA	16.560 / 16.2009-DN-BX-K242	145,454	102,806
				258,639	102,806
SUBTOTAL DIRECT FROM:					
				258,639	102,806
SUBTOTAL NATIONAL INSTITUTE OF JUSTICE, DEPARTMENT OF JUSTICE					
				258,639	102,806
NATIONAL INSTITUTE OF JUSTICE, OFFICE OF JUSTICE PROGRAMS, DEPARTMENT OF JUSTICE					
DIRECT FROM:					
NATIONAL INSTITUTE OF JUSTICE, OFFICE OF JUSTICE PROGRAMS, DEPARTMENT OF JUSTICE					
Forensic DNA Backlog Reduction Program					
		RAA	16.741	339,072	0
Forensic DNA Backlog Reduction Program					
		LAA	16.741 / 16.2011-DY-BX-K242	131,122	36,435
Paul Coverdell Forensic Sciences Improvement Grant Program					
		RAA	16.742	205,904	43,127
				676,098	79,562
SUBTOTAL DIRECT FROM:					
				676,098	79,562
SUBTOTAL NATIONAL INSTITUTE OF JUSTICE, OFFICE OF JUSTICE PROGRAMS, DEPARTMENT OF JUSTICE					
				676,098	79,562
OFFICE FOR VICTIMS OF CRIME, DEPARTMENT OF JUSTICE					
DIRECT FROM:					
OFFICE FOR VICTIMS OF CRIME, DEPARTMENT OF JUSTICE					
Crime Victim Assistance					
		RAA	16.575	690,623	6,089,281
Crime Victim Compensation					
		RAA	16.576	208,101	3,518,412
				898,724	9,607,693
SUBTOTAL DIRECT FROM:					
				898,724	9,607,693
PASS-THROUGH PROGRAMS FROM:					
Maryland Crime Victims Resource Center					
		RAA	16.582	14,339	0
Crime Victim Assistance/Discretionary Grants					
				14,339	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					
				14,339	0
SUBTOTAL OFFICE FOR VICTIMS OF CRIME, DEPARTMENT OF JUSTICE					
				913,063	9,607,693
OFFICE OF JUSTICE PROGRAMS, BUREAU OF JUSTICE ASSISTANCE, DEPARTMENT OF JUSTICE					
DIRECT FROM:					
OFFICE OF JUSTICE PROGRAMS, BUREAU OF JUSTICE ASSISTANCE, DEPARTMENT OF JUSTICE					
Edward Byrne Memorial State & Local Law Enforcement Assistance Discretionary Grants Program					
		RAA	16.580	470,079	0
Edward Byrne Memorial Competitive Grant Program					
		RAA	16.751	17,376	171,245
				487,455	171,245
SUBTOTAL DIRECT FROM:					
				487,455	171,245
PASS-THROUGH PROGRAMS FROM:					
IDAHO STATE UNIVERSITY					
		GFB	16.751 / 16.10-358A	69,630	0
Edward Byrne Memorial Competitive Grant Program					
				69,630	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					
				69,630	0
SUBTOTAL OFFICE OF JUSTICE PROGRAMS, BUREAU OF JUSTICE ASSISTANCE, DEPARTMENT OF JUSTICE					
				557,085	171,245
OFFICE OF JUSTICE PROGRAMS, OFFICE FOR VICTIMS OF CRIME, DEPARTMENT OF JUSTICE					
DIRECT FROM:					
OFFICE OF JUSTICE PROGRAMS, OFFICE FOR VICTIMS OF CRIME, DEPARTMENT OF JUSTICE					
Services For Trafficking Victims					
		RAA	16.320	60,815	46,984
				60,815	46,984
SUBTOTAL DIRECT FROM:					
				60,815	46,984
SUBTOTAL OFFICE OF JUSTICE PROGRAMS, OFFICE FOR VICTIMS OF CRIME, DEPARTMENT OF JUSTICE					
				60,815	46,984
OFFICE OF JUSTICE PROGRAMS, VIOLENCE AGAINST WOMEN OFFICE, DEPARTMENT OF JUSTICE					

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

NONCASH
INDICATOR

STATE¹
AGENCY

CFDA / OTHER ID NUMBER

DIRECT
EXPENDITURES

PASSED TO
SUBRECIPIENTS

DIRECT FROM:

OFFICE OF JUSTICE PROGRAMS, VIOLENCE AGAINST WOMEN OFFICE, DEPARTMENT OF JUSTICE

Sexual Assault Services Formula Program

Grants to Reduce Domestic Violence, Dating Violence, Sexual Assault, and Stalking on Campus

ARRA-Violence Against Women

Violence Against Women Formula Grants

Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program

Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program

RAA	16.017	
GJJ	16.525	
RAA	16.588	
RAA	16.588	
RAA	16.590	
JAA	16.590 / 16.2009-WE-AX-0037	

7,929	168,231
12,251	0
71,359	36,032
462,815	1,640,778
114,800	169,950
162,455	0

SUBTOTAL DIRECT FROM:

831,609 2,014,991

SUBTOTAL OFFICE OF JUSTICE PROGRAMS, VIOLENCE AGAINST WOMEN OFFICE, DEPARTMENT OF JUSTICE

831,609 2,014,991

OFFICE OF JUVENILE JUSTICE AND DELINQUENCY PREVENTION, DEPARTMENT OF JUSTICE

DIRECT FROM:

OFFICE OF JUVENILE JUSTICE AND DELINQUENCY PREVENTION, DEPARTMENT OF JUSTICE

Juvenile Accountability Block Grants

Juvenile Justice & Delinquency Prevention: Allocation to States

Part E -Developing, Testing and Demonstrating Promising New Programs

Title V: Delinquency Prevention Program

Juvenile Mentoring Program

Enforcing Underage Drinking Laws Program

Drug Prevention Program

Reduction and Prevention of Children's Exposure to Violence

Protecting Inmates and Safeguarding Communities Discretionary Grant Program

RAA	16.523	
RAA	16.540	
JAA	16.541 / 16.2009-DC-BX-0093	
RAA	16.548	
JAA	16.726 / 16.2010-DC-BX-0002	
TAA	16.727	
SJS	16.728	
JAA	16.730 / 16.2010-JW-FX-K012	
CAA	16.735 / 16.2011-RP-BX-0022	

243,993	450,378
238,884	492,814
78,764	0
1,916	46,864
48,444	0
336,722	0
17,203	0
207,851	0
35,898	0

SUBTOTAL DIRECT FROM:

1,209,675 990,056

PASS-THROUGH PROGRAMS FROM:

COLORADO SPRINGS POLICE DEPARTMENT

Enforcing Underage Drinking Laws Program

National 4-H Council

Juvenile Mentoring Program

Juvenile Mentoring Program

GFC	16.727 / 16.PO#0000043980	
GGB	16.726	
GGB	16.726 / 16.2011-MU-MU-026	

9,444	0
27,440	0
18,178	0

SUBTOTAL PASS-THROUGH PROGRAMS FROM:

55,062 0

SUBTOTAL OFFICE OF JUVENILE JUSTICE AND DELINQUENCY PREVENTION, DEPARTMENT OF JUSTICE

1,264,737 990,056

SUBTOTAL DEPARTMENT OF JUSTICE

10,329,303 13,870,835

DEPARTMENT OF LABOR

BUREAU OF LABOR STATISTICS, DEPARTMENT OF LABOR

DIRECT FROM:

BUREAU OF LABOR STATISTICS, DEPARTMENT OF LABOR

Labor Force Statistics

Compensation & Working Conditions

KAA	17.002	
FAA	17.005 / 17.W9J78108 8Q	

1,524,268	0
32,780	0

SUBTOTAL DIRECT FROM:

1,557,048 0

SUBTOTAL BUREAU OF LABOR STATISTICS, DEPARTMENT OF LABOR

1,557,048 0

DEPARTMENT OF LABOR

DIRECT FROM:

DEPARTMENT OF LABOR

Unclassified Grants and Contracts

GFE 17.000

(2,907) 0

SUBTOTAL DIRECT FROM:

(2,907) 0

SUBTOTAL DEPARTMENT OF LABOR

(2,907) 0

EMPLOYMENT AND TRAINING ADMINISTRATION, DEPARTMENT OF LABOR

DIRECT FROM:

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

NONCASH
INDICATOR

STATE¹
AGENCY

CFDA / OTHER ID NUMBER

DIRECT
EXPENDITURES

PASSED TO
SUBRECIPIENTS

EMPLOYMENT AND TRAINING ADMINISTRATION, DEPARTMENT OF LABOR

UI ARRA

Unemployment Insurance

Senior Community Service Employment Program

Trade Adjustment Assistance

WIA Dislocated Workers

WIA NEG /DW ARRA

WIA Pilots, Demonstrations, and Research Projects

Work Incentive Grants

Incentive Grants-WIA Section 503

H-1B Job Training Grants

H-1B Job Training Grants

Community Based Job Training Grants

Community Based Job Training Grants

Work Opportunity Tax Credit Program (WOTC)

Temporary Labor Certification for Foreign Workers

ARRA NUR

PROGRAM OF COMPETITIVE GRANTS FOR WORKER TRAINING AND PLACEMENT IN HIGH GROWTH AND EMERGING INDUSTRY SECTOR

Worker Training Place ARRA

Workforce Investment Act (WIA) Dislocated Worker National Reserve Technical Assistance and Training

Trade Adjustment Assistance Community College and Career Training (TAACCCT) Grants

KA
17.225
17.225
17.235
17.245
17.260
17.260
17.261
17.266
17.267
17.268
17.268 / 17.
17.269
17.269
17.271
17.273
17.275
17.275
17.275
17.281
17.282

658,107,817
930,234,200
1,076,901
2,465,518
1,041,534
22,569
603
86,439
249,002
87,807
7,223
5,154
361,023
204,115
216,360
1,193,607
58,583
1,127,278
68,058
1,295,222

0
341,919
0
139,416
4,681,661
770,336
0
0
389,795
45,862
0
0
0
0
7,803
0
0
1,626,949
61,250
0

SUBTOTAL DIRECT FROM:

1,597,909,013 8,064,991

SUBTOTAL EMPLOYMENT AND TRAINING ADMINISTRATION, DEPARTMENT OF LABOR

1,597,909,013 8,064,991

MINE SAFETY AND HEALTH ADMINISTRATION, DEPARTMENT OF LABOR

DIRECT FROM:

MINE SAFETY AND HEALTH ADMINISTRATION, DEPARTMENT OF LABOR

Mine Health & Safety Grants

Mine Health & Safety Grants

Brookwood-Sago Grant

PKA 17.600 / 17.MS213761155R
PKA 17.600 / 17.MS231761255R
PKA 17.603 / 17.BS210221055R

176,874
1,573
9,241

0
1,250
0

SUBTOTAL DIRECT FROM:

187,688 1,250

SUBTOTAL MINE SAFETY AND HEALTH ADMINISTRATION, DEPARTMENT OF LABOR

187,688 1,250

OFFICE OF THE ASSISTANT SECRETARY FOR VETERANS' EMPLOYMENT AND TRAINING, DEPARTMENT OF LABOR

DIRECT FROM:

OFFICE OF THE ASSISTANT SECRETARY FOR VETERANS' EMPLOYMENT AND TRAINING, DEPARTMENT OF LABOR

Veterans' Employment Program

Veterans' Employment Program

Homeless Veterans Reintegration Project

GFE 17.802
KAA 17.802
KAA 17.805

(62)
120,080
8,502

0
357,950
0

SUBTOTAL DIRECT FROM:

128,520 357,950

SUBTOTAL OFFICE OF THE ASSISTANT SECRETARY FOR VETERANS' EMPLOYMENT AND TRAINING, DEPARTMENT OF LABOR

128,520 357,950

SUBTOTAL DEPARTMENT OF LABOR

1,599,779,362 8,424,191

DEPARTMENT OF STATE

BUREAU OF EDUCATIONAL AND CULTURAL AFFAIRS, DEPARTMENT OF STATE

DIRECT FROM:

BUREAU OF EDUCATIONAL AND CULTURAL AFFAIRS, DEPARTMENT OF STATE

One-Time International Exchange Grant Program

GTA 19.014

105,787

0

SUBTOTAL DIRECT FROM:

105,787 0

PASS-THROUGH PROGRAMS FROM:

INSTITUTE OF INTERNATIONAL EDUCATION

Academic Exchange Programs - Graduate Students

IREX

Academic Exchange Programs - Teachers

GFB 19.400 / 19.OCG5477B
GKA 19.408 / 19.FY010-TEA-UNC-COLORAD

20,398
155,496

0
0

SUBTOTAL PASS-THROUGH PROGRAMS FROM:

175,894 0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

NONCASH
INDICATOR

STATE¹
AGENCY

CFDA / OTHER ID NUMBER

DIRECT
EXPENDITURES

PASSED TO
SUBRECIPIENTS

SUBTOTAL BUREAU OF EDUCATIONAL AND CULTURAL AFFAIRS, DEPARTMENT OF STATE

281,681

0

BUREAU OF INTELLIGENCE AND RESEARCH, DEPARTMENT OF STATE

PASS-THROUGH PROGRAMS FROM:

UNIVERSITY OF KENTUCKY

Program for Study of Eastern Europe & the Independent States of the Former Soviet Union

GFB

19.300 / 19.3048106743-10-329

8,421

0

SUBTOTAL PASS-THROUGH PROGRAMS FROM:

8,421

0

SUBTOTAL BUREAU OF INTELLIGENCE AND RESEARCH, DEPARTMENT OF STATE

8,421

0

DEPARTMENT OF STATE

PASS-THROUGH PROGRAMS FROM:

AMERICAN ASSOCIATION OF MUSEUMS

Unclassified Grants

GFB

19.000 / 19.S-ECACU-09-CA-125

27,448

0

BOULDER LANGUAGE TECHNOLOGIES

Unclassified Grants

GFE

19.000 / 19.AWD-110579

23,286

0

IIE-Institute of International Education

Middle East and North Africa Regional Sh

GGB

19. 11

25,430

0

SUBTOTAL PASS-THROUGH PROGRAMS FROM:

76,164

0

SUBTOTAL DEPARTMENT OF STATE

76,164

0

INTERNATIONAL NARCOTICS AND LAW ENFORCEMENT AFFAIRS, DEPARTMENT OF STATE

DIRECT FROM:

INTERNATIONAL NARCOTICS AND LAW ENFORCEMENT AFFAIRS, DEPARTMENT OF STATE

International Training Center

CAA

19.SINLEC11CA037

1,503,050

0

SUBTOTAL DIRECT FROM:

1,503,050

0

SUBTOTAL INTERNATIONAL NARCOTICS AND LAW ENFORCEMENT AFFAIRS, DEPARTMENT OF STATE

1,503,050

0

SUBTOTAL DEPARTMENT OF STATE

1,869,316

0

DEPARTMENT OF TRANSPORTATION

DEPARTMENT OF TRANSPORTATION

DIRECT FROM:

DEPARTMENT OF TRANSPORTATION

Unclassified Grants and Contracts

Surface Transportation Infrastructure _ Discretionary Grants for Capital Investments II

TAA

20.000

570,794

0

NAA

20.933

0

19,204

SUBTOTAL DIRECT FROM:

570,794

19,204

PASS-THROUGH PROGRAMS FROM:

ICF INTERNATIONAL

Research Grants

Montz Land

MLC Skyway Corridor Mgmt Plan Implementation 10

NATIONAL ACADEMY OF SCIENCE

Unclassified Grants and Contracts

UNIVERSITY OF CONNECTICUT

University Transportation Centers Program

University Transportation Centers Program

GFB

20.762 / 20.11VV00014

70,668

0

GSA

20.10-HTD02519

(2,899)

0

GFB

20.000 / 20.HR 20-07(278)

34,631

7,515

GFE

20.701 / 20.525796

25,552

0

GFE

20.701 / 20.FRS#560395

13,692

0

SUBTOTAL PASS-THROUGH PROGRAMS FROM:

141,644

7,515

SUBTOTAL DEPARTMENT OF TRANSPORTATION

712,438

26,719

FEDERAL AVIATION ADMINISTRATION, DEPARTMENT OF TRANSPORTATION

DIRECT FROM:

FEDERAL AVIATION ADMINISTRATION, DEPARTMENT OF TRANSPORTATION

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

NONCASH
INDICATOR

STATE¹
AGENCY

CFDA / OTHER ID NUMBER

DIRECT
EXPENDITURES

PASSED TO
SUBRECIPIENTS

Airport Improvement Program		HAA	20.106	124,472	0
SUBTOTAL DIRECT FROM:					
				124,472	0
SUBTOTAL FEDERAL AVIATION ADMINISTRATION, DEPARTMENT OF TRANSPORTATION					
				124,472	0
FEDERAL MOTOR CARRIER ADMINISTRATION, DEPARTMENT OF TRANSPORTATION					
DIRECT FROM:					
FEDERAL MOTOR CARRIER ADMINISTRATION, DEPARTMENT OF TRANSPORTATION					
National Motor Carrier Safety		RAA	20.218	3,622,949	50,798
Commercial Driver License State Programs		TAA	20.232	193,217	0
SUBTOTAL DIRECT FROM:					
				3,816,166	50,798
SUBTOTAL FEDERAL MOTOR CARRIER ADMINISTRATION, DEPARTMENT OF TRANSPORTATION					
				3,816,166	50,798
FEDERAL RAILROAD ADMINISTRATION, DEPARTMENT OF TRANSPORTATION					
DIRECT FROM:					
FEDERAL RAILROAD ADMINISTRATION, DEPARTMENT OF TRANSPORTATION					
Capital Assistance to States-Intercity Passenger Rail Service		HAA	20.317	0	223,770
SUBTOTAL DIRECT FROM:					
				0	223,770
SUBTOTAL FEDERAL RAILROAD ADMINISTRATION, DEPARTMENT OF TRANSPORTATION					
				0	223,770
FEDERAL TRANSIT ADMINISTRATION, DEPARTMENT OF TRANSPORTATION					
DIRECT FROM:					
FEDERAL TRANSIT ADMINISTRATION, DEPARTMENT OF TRANSPORTATION					
Formula Grants for Other Than Urbanized Areas		HAA	20.509	593,612	8,869,007
Public Transportation Research		GJD	20.514	61,510	0
SUBTOTAL DIRECT FROM:					
				655,122	8,869,007
SUBTOTAL FEDERAL TRANSIT ADMINISTRATION, DEPARTMENT OF TRANSPORTATION					
				655,122	8,869,007
NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION					
DIRECT FROM:					
NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION					
E-911 Grant Program		SGA	20.615	0	197,719
SUBTOTAL DIRECT FROM:					
				0	197,719
SUBTOTAL NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION					
				0	197,719
PIPELINE AND HAZARDOUS MATERIAL SAFETY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION					
DIRECT FROM:					
PIPELINE AND HAZARDOUS MATERIAL SAFETY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION					
Pipeline Safety Program Bass Grants		SGA	20.700	331,112	0
Interagency Hazardous Materials Public Sector Training and Planning Grants		NAA	20.703	76,171	35,768
PHMSA Pipeline Safety Program One Call Grant		SGA	20.721	42,979	0
SUBTOTAL DIRECT FROM:					
				450,262	35,768
SUBTOTAL PIPELINE AND HAZARDOUS MATERIAL SAFETY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION					
				450,262	35,768
SUBTOTAL DEPARTMENT OF TRANSPORTATION					
				5,758,460	9,403,781

DEPARTMENT OF TREASURY					
COMMUNITY DEVELOPMENT FINANCIAL INSTITUTION FUND, DEPARTMENT OF TREASURY					
PASS-THROUGH PROGRAMS FROM:					
COLORADO CAMPUS COMPACT					
Financial Education and Counseling Pilot Program		GFC	21.010	2,541	0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

NONCASH
INDICATOR

STATE¹
AGENCY

CFDA / OTHER ID NUMBER

DIRECT
EXPENDITURES

PASSED TO
SUBRECIPIENTS

SUBTOTAL PASS-THROUGH PROGRAMS FROM:						2,541	0
SUBTOTAL COMMUNITY DEVELOPMENT FINANCIAL INSTITUTION FUND, DEPARTMENT OF TREASURY						2,541	0
DEPARTMENT OF TREASURY							
DIRECT FROM:							
DEPARTMENT OF TREASURY							
Treasury Equitable Sharing Program (T57)						1,185	0
						TAA	21.Court Awards
SUBTOTAL DIRECT FROM:						1,185	0
SUBTOTAL DEPARTMENT OF TREASURY						1,185	0
SUBTOTAL DEPARTMENT OF TREASURY						3,726	0

OFFICE OF PERSONNEL MANAGEMENT							
OFFICE OF PERSONNEL MANAGEMENT							
DIRECT FROM:							
OFFICE OF PERSONNEL MANAGEMENT							
Intergovernmental Personnel Act (IPA) Mobility Program						1,064,801	0
						GFE	27.011
SUBTOTAL DIRECT FROM:						1,064,801	0
PASS-THROUGH PROGRAMS FROM:							
DENVER RESEARCH INSTITUTE							
Intergovernmental Personnel Act (IPA) Mobility Program						11,908	0
						GFE	27.011 / 27.AWD-112939
SUBTOTAL PASS-THROUGH PROGRAMS FROM:						11,908	0
SUBTOTAL OFFICE OF PERSONNEL MANAGEMENT						1,076,709	0
SUBTOTAL OFFICE OF PERSONNEL MANAGEMENT						1,076,709	0

EQUAL EMPLOYMENT OPPORTUNITY COMMISSION							
EQUAL EMPLOYMENT OPPORTUNITY COMMISSION							
DIRECT FROM:							
EQUAL EMPLOYMENT OPPORTUNITY COMMISSION							
Employment Discrimination: State and Local Fair Employment Practices Agency Contracts						281,725	0
						SDA	30.002
SUBTOTAL DIRECT FROM:						281,725	0
SUBTOTAL EQUAL EMPLOYMENT OPPORTUNITY COMMISSION						281,725	0
SUBTOTAL EQUAL EMPLOYMENT OPPORTUNITY COMMISSION						281,725	0

GENERAL SERVICES ADMINISTRATION							
GENERAL SERVICES ADMINISTRATION							
DIRECT FROM:							
GENERAL SERVICES ADMINISTRATION							
Election Reform Payments						784,374	0
						VAA	39.011
SUBTOTAL DIRECT FROM:						784,374	0
SUBTOTAL GENERAL SERVICES ADMINISTRATION						784,374	0
SUBTOTAL GENERAL SERVICES ADMINISTRATION						784,374	0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

NONCASH
INDICATOR

STATE¹
AGENCY

CFDA / OTHER ID NUMBER

DIRECT
EXPENDITURES

PASSED TO
SUBRECIPIENTS

LIBRARY OF CONGRESS

LIBRARY OF CONGRESS

DIRECT FROM:

LIBRARY OF CONGRESS

Library of Congress - TPS Colorado
 Teaching with Primary Sources 1009
 Library of Congress - TPS Regional

GTA 42.GA08C0012
 GKA 42.GA08C0013
 GTA 42.GA08C0018

319,905
 211,155
 213,122

0
 0
 0

SUBTOTAL DIRECT FROM:

744,182

0

SUBTOTAL LIBRARY OF CONGRESS

744,182

0

SUBTOTAL LIBRARY OF CONGRESS

744,182

0

NATIONAL AERONAUTICS AND SPACE ADMINISTRATION

NATIONAL AERONAUTICS AND SPACE ADMINISTRATION

DIRECT FROM:

NATIONAL AERONAUTICS AND SPACE ADMINISTRATION

Science
 Aeronautics
 Aeronautics
 NCAR Global Climate Change Research Experiences for Teachers Institute

GJJ 43.001
 GFB 43.002
 GJC 43.002
 GKA 43.NNX10AB50A

0
 6,200
 9,429
 113,063

4,687
 7,888
 0
 83,347

SUBTOTAL DIRECT FROM:

128,692

95,922

PASS-THROUGH PROGRAMS FROM:

ARIZONA STATE UNIVERSITY

Aeronautics

GFB 43.002 / 43.01-079

(91)

0

BALL AEROSPACE

Aeronautics

GFB 43.002 / 43.97BSM00005

953,991

0

CARNEGIE INSTITUTE OF WASHINGTON

Science

GFB 43.001 / 43.9-10307-02

62,145

0

Aeronautics

GFB 43.002 / 43.DTM-3250-01 PHASE E

673,570

0

CLEMSON UNIVERSITY

Science

GFB 43.001 / 43.1595-204-2008516

8,065

0

GEORGE MASON UNIVERSITY

Science

GFB 43.001 / 43.E2023111

31,192

0

Aeronautics

GFB 43.002 / 43.E2018171

33,761

0

HAMPTON UNIVERSITY

Aeronautics

GFB 43.002 / 43.40978

1,071,334

299,928

HARVARD UNIVERSITY

Science

GFB 43.001 / 43.123660

5,017

0

JET PROPULSION LABORATORY

Aeronautics

GFB 43.002 / 43.1283568

(559)

0

Aeronautics

GFB 43.002 / 43.1287918

(3,213)

0

Aeronautics

GFB 43.002 / 43.1408905

179,296

16,853

Aeronautics

GFB 43.002 / 43.1409073

1,035,902

447,611

Aeronautics

GFB 43.002 / 43.961571

(7)

0

JOHNS HOPKINS UNIVERSITY

Science

GFB 43.001 / 43.919299

16

0

Aeronautics

GFB 43.002 / 43.893472

46,748

0

MADISON AREA TECHNICAL COLLEGE

Education

GFB 43.008 / 43.#2

2,343

0

NEW MEXICO STATE UNIVERSITY

Education

GFB 43.008 / 43.Q01523

39,145

0

National Space Biomedical Research Inst.

Associate Team Leader for Radiation Stud

GGB 43.PO # 5600283624 RE01701

9,148

0

OFFICE OF CONTRACTS & GRANTS CLEARING AC

Aeronautics

GFB 43.002 / 43.SPA CLEARING ACCT

(2,770)

0

OREGON STATE UNIVERSITY

Aeronautics

GFB 43.002 / 43.NS194A-A

38,449

0

RESEARCH FND OF CITY UNIVERSITY OF NEW Y

Aeronautics

GFB 43.002 / 43.49671B

128,049

0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

NONCASH
INDICATOR

STATE¹
AGENCY

CFDA / OTHER ID NUMBER

DIRECT
EXPENDITURES

PASSED TO
SUBRECIPIENTS

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
RUTGERS UNIVERSITY					
Aeronautics		GFB	43.002 / 43.3508/PO# S1086764	91,942	0
SIERRA NEVADA CORPORATION					
ARRA		GFB	43.004 / 43.OCG5315B/S10CMG055	1	0
SOUTHWEST RESEARCH INSTITUTE					
Aeronautics		GFB	43.002 / 43.278985Q	27,634	0
Aeronautics		GFB	43.002 / 43.299449Q	168,286	0
Aeronautics		GFB	43.002 / 43.599791Q	1,102,245	0
Aeronautics		GFB	43.002 / 43.A99141MO	6	0
Aeronautics		GFB	43.002 / 43.B99041JD	38,646	0
Aeronautics		GFB	43.002 / 43.B99075JD	10,179	0
SPACE TELESCOPE SCIENCE INSTITUTE					
Aeronautics		GFB	43.002 / 43.HST-AR-11743.01-A	6,002	0
Aeronautics		GFB	43.002 / 43.HST-GO-11336.01-A	3,250	0
Aeronautics		GFB	43.002 / 43.HST-GO-11555.01-A	10,317	0
Aeronautics		GFB	43.002 / 43.HST-GO-11616.02-A	26,905	0
Aeronautics		GFB	43.002 / 43.HST-GO-11642.01-A	18,309	0
Aeronautics		GFB	43.002 / 43.HST-GO-11651.01-A	19,571	0
Aeronautics		GFB	43.002 / 43.HST-GO-11659.04-A	2,330	0
Aeronautics		GFB	43.002 / 43.HST-GO-11686.06-A	5,592	0
Aeronautics		GFB	43.002 / 43.HST-GO-11687.01-A	8,767	0
Aeronautics		GFB	43.002 / 43.HST-GO-11700.01-A	50,890	0
Aeronautics		GFB	43.002 / 43.HST-GO-11722.02-A	3,828	0
Aeronautics		GFB	43.002 / 43.HST-GO-11828.01-A	9,667	0
Aeronautics		GFB	43.002 / 43.HST-GO-11829.01-A	18,610	0
Aeronautics		GFB	43.002 / 43.HST-GO-11839.01	13,064	0
Aeronautics		GFB	43.002 / 43.HST-GO-12016.02-A	6,845	0
Aeronautics		GFB	43.002 / 43.HST-GO-12250.01-A	27,037	0
Aeronautics		GFB	43.002 / 43.HST-GO-12278.01-A	144,501	0
Aeronautics		GFB	43.002 / 43.HST-GO-12374.01-A	587	0
Aeronautics		GFB	43.002 / 43.HST-GO-12475.04-A	2,171	0
Aeronautics		GFB	43.002 / 43.HST-HF-51263.01-A	108,463	0
Exploration		GFB	43.003 / 43.HST-AR-11773.01-A	53,974	0
Exploration		GFB	43.003 / 43.HST-AR-11774.01-A	1,273	0
UNAVCO					
Aeronautics		GFB	43.002 / 43.CA-NNX10AF12A-S1	155,780	0
UNIVERSITY OF ALABAMA HUNTSVILLE					
Education		GFC	43.008 / 43.SUB2012-037	18,301	0
UNIVERSITY OF ARIZONA					
Aeronautics		GFB	43.002 / 43.Y432803	11,818	0
UNIVERSITY OF CALIFORNIA AT IRVINE					
Aeronautics		GFB	43.002 / 43.2008-2042	104,265	0
UNIVERSITY OF CALIFORNIA AT SAN DIEGO					
Science		GFB	43.001 / 43.10320197 - SUB	56,183	0
UNIVERSITY OF CALIFORNIA AT SANTA BARBAR					
Science		GFB	43.001 / 43.KK1212	59,202	0
UNIVERSITY OF CALIFORNIA BERKELEY					
Aeronautics		GFB	43.002 / 43.SA3649-26326	56,063	0
Aeronautics		GFB	43.002 / 43.SA4890-26309	69,487	0
UNIVERSITY OF CALIFORNIA LOS ANGELES					
Aeronautics		GFB	43.002 / 43.2090 G KB390	45,986	0
Aeronautics		GFB	43.002 / 43.2090 G MB438	4,676	0
Aeronautics		GFB	43.002 / 43.2095 G NA057	26,323	0
Aeronautics		GFB	43.002 / 43.2095 G NA161	66,991	0
UNIVERSITY OF CALIFORNIA SANTA CRUZ					
Science		GFB	43.001 / 43.S0182122	53,957	0
Science		GFB	43.001 / 43.S0182766	12,061	0
UNIVERSITY OF NEW HAMPSHIRE					
Aeronautics		GFB	43.002 / 43.10-069	662,938	43,750
UNIVERSITY OF SOUTH FLORIDA					
Aeronautics		GFB	43.002 / 43.2500-1375-00-A	12,634	0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

NONCASH
INDICATOR

STATE¹
AGENCY

CFDA / OTHER ID NUMBER

DIRECT
EXPENDITURES

PASSED TO
SUBRECIPIENTS

UNIVERSITY OF WASHINGTON Aeronautics		GFB	43.002 / 43.569755	18,722	0
UNIVERSITY OF WISCONSIN Science		GFB	43.001 / 43.302K982	27,918	0
YALE UNIVERSITY Aeronautics		GFB	43.002 / 43.C12N11222(N00190)	35,613	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				7,791,341	808,142
SUBTOTAL NATIONAL AERONAUTICS AND SPACE ADMINISTRATION				7,920,033	904,064
SUBTOTAL NATIONAL AERONAUTICS AND SPACE ADMINISTRATION				7,920,033	904,064

NATIONAL ENDOWMENT FOR THE HUMANITIES

INSTITUTE OF MUSEUM AND LIBRARY SERVICES, NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES

DIRECT FROM:

INSTITUTE OF MUSEUM AND LIBRARY SERVICES, NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES

Museums for America

Grants to States

Grants to States

GCA 45.301
DAA 45.310
GCA 45.310

14,714
2,487,651
3,250

0
318,440
0

SUBTOTAL DIRECT FROM:

2,505,615
318,440

SUBTOTAL INSTITUTE OF MUSEUM AND LIBRARY SERVICES, NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES

2,505,615
318,440

NATIONAL ENDOWMENT FOR THE ARTS, NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES

DIRECT FROM:

NATIONAL ENDOWMENT FOR THE ARTS, NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES

Promotion of the Arts- Partnership Agreements

EDA 45.025

745,100

0

SUBTOTAL DIRECT FROM:

745,100
0

SUBTOTAL NATIONAL ENDOWMENT FOR THE ARTS, NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES

745,100
0

NATIONAL ENDOWMENT FOR THE HUMANITIES, NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES

DIRECT FROM:

NATIONAL ENDOWMENT FOR THE HUMANITIES, NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES

Promotion of the Humanities: Division of Preservation and Access

Promotion of the Humanities: Fellowships and Stipends

Promotion of the Humanities: Public Programs

GGJ 45.149 / 45.PG-51648-12
GFE 45.160
GGJ 45.164 / 45.LT-50084-09

4,000
25,509
1,374

0
0
0

SUBTOTAL DIRECT FROM:

30,883
0

PASS-THROUGH PROGRAMS FROM:

COLORADO ENDOWMENT FOR THE HUMANITIES

Promotion of the Humanities_We the People

Think 360

Center for Integrated Arts Education Partnership

GFB 45.168 / 45.P173-0210-107S
GKA 45.GKA11-0030A1

66
43,267

0
0

SUBTOTAL PASS-THROUGH PROGRAMS FROM:

43,333
0

SUBTOTAL NATIONAL ENDOWMENT FOR THE HUMANITIES, NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES

74,216
0

SUBTOTAL NATIONAL ENDOWMENT FOR THE HUMANITIES

3,324,931
318,440

NATIONAL SCIENCE FOUNDATION

NATIONAL SCIENCE FOUNDATION

DIRECT FROM:

NATIONAL SCIENCE FOUNDATION

Engineering Grants

Engineering Grants

GFE 47.041
GJE 47.041 / 47. 924695

2,655
19,223

0
0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER		DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Mathematical and Physical Sciences		GFE	47.049		290,254	36,774
Geosciences		GZA	47.050		15,706	0
Computer and Information Science and Engineering		GFC	47.070		12,038	0
Computer and Information Science and Engineering		GKA	47.070	/ 47.IIS-1228772	10,452	0
Biological Sciences		GFB	47.074		117,391	0
Biological Sciences		GZA	47.074		50,976	0
Education and Human Resources		GFB	47.076		721,652	0
Education and Human Resources		GFC	47.076		149,192	0
Education and Human Resources		GFE	47.076		1,041,338	36,625
Education and Human Resources		GGJ	47.076		51,749	0
Education and Human Resources		GJB	47.076		139,226	0
Education and Human Resources		GJC	47.076		7,625	0
Education and Human Resources		GJJ	47.076		19,970	0
Education and Human Resources		GJL	47.076		271,188	0
Education and Human Resources		GKA	47.076		35,148	0
Education and Human Resources		GTA	47.076		20,106	0
Education and Human Resources		GKA	47.076	/ 47.DUE 0832026	816,751	221,364
Education and Human Resources		GKA	47.076	/ 47.DUE-0622421	128,217	0
Education and Human Resources		GKA	47.076	/ 47.DUE-0850151	118,825	0
Education and Human Resources		GKA	47.076	/ 47.DUE-103533	195,944	0
Education and Human Resources		GGJ	47.076	/ 47.DUE-1136426	62,159	0
Education and Human Resources		GKA	47.076	/ 47.HRD-0930138	188,007	97,974
ARRA: Callaborative Research: Tundra		GSA	47.082	/ 47.ARC-1007672	164,178	0
ARRA		GLA	47.082	/ 47.CBET-0846923	87,698	0
ARRA		GLA	47.082	/ 47.CBET-0854343	112,253	0
ARRA		GLA	47.082	/ 47.CHE-0923537	49,884	0
ARRA		GLA	47.082	/ 47.CNS-0855060	100,537	0
ARRA		GLA	47.082	/ 47.CNS-0905513	33,090	0
ARRA		GLA	47.082	/ 47.CNS-0931748	383,588	33,405
ARRA		GLA	47.082	/ 47.DMS-0914852	27,634	26,107
ARRA		GLA	47.082	/ 47.EAR-0854516	13,221	0
ARRA: Under Grad Petrological Research		GSA	47.082	/ 47.EAR-0911290	39,195	0
ARRA		GLA	47.082	/ 47.EAR-0911734	45,555	0
ARRA		GLA	47.082	/ 47.PHY-0855680	193,062	0
ARRA		GLA	47.082	/ 47.PHY-0903457	99,028	0
Acheivment Scholarship Program (ASP)		GSA	47.0966296		47,382	0
Collaborative Research: Undergrad STEM Success		GSA	47.1068341		125,665	0
NSF-Trans Undergrad Ed STEM NSF		GJJ	47.UNKNOWN		8,569	0
SUBTOTAL DIRECT FROM:					6,016,331	452,249
PASS-THROUGH PROGRAMS FROM:						
ALFRED UNIVERSITY						
Geosciences		GFB	47.050	/ 47.OCG5134B	605	0
AMERICAN INSTITUTE OF MATHEMATICS						
Mathematical and Physical Sciences		GFE	47.049	/ 47.AWD-111715	2,049	0
ARIZONA STATE UNIVERSITY						
Education and Human Resources		GFB	47.076	/ 47.12-808	760	0
ASSOC OF UNIV FOR RESEARCH IN ASTRONOMY						
Unclassified Grants and Contracts		GFB	47.000	/ 47.0525280-GEM00673	112,318	85,766
BBN TECHNOLOGIES						
ARRA		GFB	47.082	/ 47.1768/9500010177	44,714	0
ARRA		GFB	47.082	/ 47.1803	60,621	60,996
BOARD OF REGENTS OF THE NEVADA SYS OF HI						
ARRA		GFB	47.082	/ 47.663.0100.01	15,099	0
BOSTON UNIVERSITY						
Geosciences		GFB	47.050	/ 47.4500000116	341,393	0
CALIFORNIA INSTITUTE OF TECHNOLOGY						
Mathematical and Physical Sciences		GFE	47.049	/ 47.44E-1088691	86,150	0
CALIFORNIA POLYTECHNIC STATE UNIVERSITY						
Unclassified Grants and Contracts		GFB	47.000	/ 47.12-004-51622	5,679	0
CLEMSON UNIVERSITY						
Education and Human Resources		GFB	47.076	/ 47.125175582062006000	44,079	0
Education and Human Resources		GFB	47.076	/ 47.1533-206-2008504	459	0
COLUMBIA UNIVERSITY						
Geosciences		GFB	47.050	/ 47.1 (ACCT #5-24902)	2,794	0
COMPACT MEMBRANE SYSTEMS						
Unclassified Grants and Contracts		GFB	47.000	/ 47.OCG5204B	(551)	0
COMPUTING RESEARCH ASSOCIATION						
Computer and Information Science and Engineering		GFB	47.070	/ 47.CIF-B-70	31,236	0
Computer and Information Science and Engineering		GFB	47.070	/ 47.CIF-C-70	106,821	0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
CORNELL UNIVERSITY					
Engineering Grants		GFB	47.041 / 47.44771-8945	666,841	0
Education and Human Resources		GFB	47.076 / 47.56906-8967	398,376	0
DUKE UNIVERSITY					
Unclassified Grants and Contracts		GFB	47.000 / 47.OCG5464B	27,687	0
GALLAUDET UNIVERSITY					
Social, Behavioral, and Economic Sciences		GFB	47.075 / 47.20703	29,097	0
GEORGIA INSTITUTE OF TECHNOLOGY					
Computer and Information Science and Engineering		GFE	47.070 / 47.R9397-G1	18,274	0
INCORP RESEARCH INST FOR SEISMOLOGY					
Geosciences		GFB	47.050 / 47.87-DMS	24,049	0
INDIANA UNIVERSITY					
Biological Sciences		GFE	47.074 / 47.PO 363450	70	0
Social, Behavioral, and Economic Sciences		GFB	47.075 / 47.BL-4843920-UCB	26,788	0
INREDOX					
Engineering Grants		GFB	47.041 / 47.OCG5554B	58,853	0
INSTITUTE FOR COMPLEX ADAPTIVE MATTER					
Unclassified Grants and Contracts		GFB	47.000 / 47.OCG5440B	(3,124)	0
Unclassified Grants and Contracts		GFB	47.000 / 47.OCG5467B	24,957	0
Unclassified Grants and Contracts		GFB	47.000 / 47.PENDING	9,300	0
JOHNS HOPKINS UNIVERSITY					
Unclassified Grants and Contracts		GFB	47.000 / 47.OCG5265B/2000819838	222,800	0
Geosciences		GFB	47.050 / 47.2001379358	8,096	0
KANSAS STATE UNIVERSITY					
Biological Sciences		GFB	47.074 / 47.S09071	9,523	0
MARINE BIOLOGICAL LABORATORY					
Polar Programs (B) -		GFB	47.078 / 47.43024	82,542	0
MEADOWLARK OPTICS					
Unclassified Grants and Contracts		GFC	47.000	6,629	0
MEMBRANE TECHNOLOGY AND RESEARCH					
Engineering Grants		GFB	47.041 / 47.364-NSF1047356-CU-B	47,109	0
MICHIGAN STATE UNIVERSITY					
Education and Human Resources		GFB	47.076 / 47.61-2164UCB	36,016	0
MISSOURI BOTANICAL GARDEN					
Biological Sciences		GFB	47.074 / 47.NSF05791UC	6,725	0
MONTANA STATE UNIVERSITY					
International Science and Engineering (OISE)		GFB	47.079 / 47.G125-11-W3069	188,631	0
NATIONAL COUNCIL FOR SCIENCE & ENVIRONME					
Unclassified Grants and Contracts		GFB	47.000 / 47.OCG5298B	54,684	0
NATIONAL ECOLOGICAL OBSERVATORY NETWORK					
Unclassified Grants and Contracts		GFB	47.000 / 47.04.11.C.0078.00.000	73,017	0
Unclassified Grants and Contracts		GFB	47.000 / 47.04.11.C.0092	27,304	0
NATIONAL RADIO ASTRONOMY OBSERVATORY					
Unclassified Grants and Contracts		GFB	47.000 / 47.GSSP10-006	16,340	0
Unclassified Grants and Contracts		GFB	47.000 / 47.GSSP10-007	746	0
Unclassified Grants and Contracts		GFB	47.000 / 47.SAS912A-007/PO33771	2,859	0
NORTHWEST RESEARCH ASSOCIATES INC					
Unclassified Grants and Contracts		GFB	47.000 / 47.NWRA-08-S-110	25,465	0
Unclassified Grants and Contracts		GFB	47.000 / 47.NWRA-10-S-131	37,405	0
Unclassified Grants and Contracts		GFB	47.000 / 47.NWRA-11-S-142	35,758	0
Unclassified Grants and Contracts		GFB	47.000 / 47.NWRA-12-S-149	15,430	0
OREGON STATE UNIVERSITY					
Mathematical and Physical Sciences		GFB	47.049 / 47.S1315A-G	27,254	0
PLYMOUTH STATE UNIVERSITY					
Geosciences		GFB	47.050 / 47.11-647009-01	6,859	0
PURDUE UNIVERSITY					
Education and Human Resources		GFE	47.076 / 47.4101-31768	130,110	0
Education and Human Resources		GFB	47.076 / 47.4101-38574	14,222	0
Pomona College					
ARRA		GLA	47.082 / 47.NSF SES-0925043	10,115	0
RENSSELAER POLYTECHNIC INSTITUTE					
Unclassified Grants and Contracts		GFB	47.000 / 47.B10575	8,896	0
ROCKY MOUNTAIN BIOLOGICAL LABORATORY					
Biological Sciences		GFE	47.074 / 47.10-6-1002A	1,554	0
SANTA CLARA UNIVERSITY					
Education and Human Resources		GFB	47.076 / 47.NSF074-10	43,565	0
SANTA FE INSTITUTE					
Biological Sciences		GFB	47.074 / 47.UCB-EF0526747	170,562	0
SECURICS, INC					
Engineering Grants		GFC	47.041 / 47.P00003	885	0
SOUTHWEST RESEARCH INSTITUTE					

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Unclassified Grants and Contracts		GFB	47.000 / 47.A99117JD	(135)	0
SPACE SCIENCE INSTITUTE					
Unclassified Grants and Contracts		GFB	47.000 / 47.458	6,785	0
Education and Human Resources		GFE	47.076 / 47.SPO00359	(40)	0
SRI INTERNATIONAL					
Unclassified Grants and Contracts		GFB	47.000 / 47.115-000060	43,731	0
Education and Human Resources		GFB	47.076 / 47.115-000061	18,765	0
TENNESSEE TECHNOLOGICAL UNIVERSITY					
Education and Human Resources		GFB	47.076 / 47.OCG5395B	726	0
TERRAVISION					
Geosciences		GFB	47.050 / 47.OCG5531B	37,945	0
TERC					
Unclassified Grants and Contracts		GFB	47.000 / 47.4282	2,063	0
Education and Human Resources		GFB	47.076 / 47.4052	13,873	0
The Regents of the University of California					
ARRA		GLA	47.082 / 47.08-004370-02	69,149	0
UNAVCO					
Unclassified Grants and Contracts		GFB	47.000 / 47.GEO-0914704-S3	(98)	0
Unclassified Grants and Contracts		GFB	47.000 / 47.PO 05008	37	0
UNIVERSITY CORP FOR ATMOSPHERIC RESEARCH					
Unclassified Grants and Contracts		GFB	47.000 / 47.S11-82452	81,014	0
Geosciences		GFB	47.050 / 47.PO 975661	7,649	0
Geosciences		GFB	47.050 / 47.S09-75668	51,491	0
Geosciences		GFB	47.050 / 47.S10-75532	6,269	0
Geosciences		GFB	47.050 / 47.Z10-76581	29,977	0
Geosciences		GFB	47.050 / 47.Z11-82746	44,128	0
Geosciences		GFB	47.050 / 47.Z11-85396	6,784	0
Geosciences		GFB	47.050 / 47.Z11-87316	27,924	0
Geosciences		GFB	47.050 / 47.Z11-90983	1,436	0
Geosciences		GFB	47.050 / 47.Z12-89963	6,515	0
Education and Human Resources		GFB	47.076 / 47.Z11-82711	38,295	0
Education and Human Resources		GFB	47.076 / 47.Z12-63873	20,029	6,476
UNIVERSITY NORTH CAROLINA CHARLOTTE					
Unclassified Grants and Contracts		GFB	47.000 / 47.20120250-01-UCB	18,239	0
Education and Human Resources		GFB	47.076 / 47.20100226-01-UCB	45,812	0
UNIVERSITY OF ALASKA					
Engineering Grants		GFB	47.041 / 47.G5065	35,285	0
Geosciences		GFB	47.050 / 47.UAF 10-0073/FP02971	7,980	0
Polar Programs (B) -		GFB	47.078 / 47.UAF 12-0030/FP21378	15,827	0
UNIVERSITY OF ARIZONA					
Mathematical and Physical Sciences		GFB	47.049 / 47.Y561957	85,605	0
Education and Human Resources		GFB	47.076 / 47.PO Y502624	(4,286)	0
UNIVERSITY OF CALIFORNIA AT DAVIS					
Unclassified Grants and Contracts		GFB	47.000 / 47.UCD12-01284	25,202	0
Unclassified Grants and Contracts		GFB	47.000 / 47.UCD12-01704	18,412	0
UNIVERSITY OF CALIFORNIA AT SAN DIEGO					
Geosciences		GFB	47.050 / 47.PO 10305859	2,275	0
Social, Behavioral, and Economic Sciences		GFB	47.075 / 47.10321142	12,113	0
Social, Behavioral, and Economic Sciences		GFB	47.075 / 47.PO #10278213	1,273	0
UNIVERSITY OF CALIFORNIA BERKELEY					
Unclassified Grants and Contracts		GFB	47.000 / 47.SA5920-11779	(34)	0
Mathematical and Physical Sciences		GFE	47.049 / 47.7462	67,042	0
Mathematical and Physical Sciences		GFE	47.049 / 47.7463	24,930	0
Mathematical and Physical Sciences		GFB	47.049 / 47.SA5876-11815	100,103	0
Mathematical and Physical Sciences		GFB	47.049 / 47.SA5920-11779	1,685	0
Education and Human Resources		GFB	47.076 / 47.6424	1,898	0
UNIVERSITY OF CHICAGO					
Mathematical and Physical Sciences		GFB	47.049 / 47.41752-6	14,294	0
Education and Human Resources		GFB	47.076 / 47.34522	(394)	0
Polar Programs (B) -		GFB	47.078 / 47.34252-C	155,222	0
UNIVERSITY OF MARYLAND COLLEGE PARK					
Geosciences		GFB	47.050 / 47.41215	343	0
UNIVERSITY OF MASSACHUSETTS AMHERST					
Engineering Grants		GFC	47.041 / 47.04-002341 J 00	91,002	0
UNIVERSITY OF MINNESOTA					
Geosciences		GFB	47.050 / 47.T5366216009	(1,282)	0
UNIVERSITY OF MISSOURI-COLUMBIA					
International Science and Engineering (OISE)		GFB	47.079 / 47.C00014827-2	(6,519)	0
UNIVERSITY OF NEW HAMPSHIRE					
Geosciences		GFB	47.050 / 47.12-030	39,617	0
UNIVERSITY OF NORTH CAROLINA CHAPEL HILL					

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
ARRA		GFB	47.082 / 47.5-54843	11,450	0
UNIVERSITY OF OREGON					
Social, Behavioral, and Economic Sciences		GFE	47.075 / 47.208101A	(12,213)	0
UNIVERSITY OF PUERTO RICO					
Computer and Information Science and Engineering		GFB	47.070 / 47.2008-2009-001	21,668	0
ARRA		GFB	47.082 / 47.OCG5375B	20,436	0
UNIVERSITY OF SOUTH CAROLINA					
Engineering Grants		GFE	47.041 / 47.11-1827	6,960	0
UNIVERSITY OF SOUTHERN CALIFORNIA					
Geosciences		GFB	47.050 / 47.Y81725	3,152	0
Biological Sciences		GFE	47.074 / 47.137254	65,844	0
UNIVERSITY OF TEXAS AT AUSTIN					
Geosciences		GFB	47.050 / 47.UTAll-001080	15,824	0
UNIVERSITY OF TEXAS AT EL PASO					
Computer and Information Science and Engineering		GFB	47.070 / 47.26-1007-49-68	13,976	0
Computer and Information Science and Engineering		GFB	47.070 / 47.26-3510-79-61	25,017	0
Education and Human Resources		GFB	47.076 / 47.26-100729-61	3,025	0
UNIVERSITY OF TEXAS AT SAN ANTONIO					
ARRA-		GFE	47.082 / 47.3204-05UD	38,611	0
UNIVERSITY OF WASHINGTON					
Education and Human Resources		GFE	47.076 / 47.DRL-0822373	9,259	0
ARRA		GFB	47.082 / 47.700474Z	115,213	0
UNIVERSITY OF WISCONSIN					
Education and Human Resources		GFB	47.076 / 47.X496252/144QS58	102,835	0
US CIVILIAN RESEARCH/DEVELOPMENT FDN					
International Science and Engineering (OISE)		GFB	47.079 / 47.ESC-2974-TL-09	13,181	0
International Science and Engineering (OISE)		GFB	47.079 / 47.RUG1-2976-ST-10	2,109	0
International Science and Engineering (OISE)		GFB	47.079 / 47.RUG1-2981-TO-10	4,773	0
International Science and Engineering (OISE)		GFB	47.079 / 47.RUP1-2978-MO-10	3,517	0
Univ of Oklahoma-Tulsa					
Education and Human Resources		GJL	47.076	22,924	0
University of Southern California					
ARRA		GLA	47.082 / 47.OCI-0905019	(45)	0
VANDERBILT UNIVERSITY					
Social, Behavioral, and Economic Sciences		GFB	47.075 / 47.18494	136,025	0
VIRGINIA TECH UNIVERSITY					
ARRA-		GFE	47.082 / 47.478093-19720	50,060	0
WAYNE STATE UNIVERSITY					
Mathematical and Physical Sciences		GFE	47.049 / 47.WSU07077-A2	(6,412)	0
WESTED					
Education and Human Resources		GFB	47.076 / 47.5436 S07-081	97,578	0
ZENWA, INC.					
Unclassified Grants and Contracts		GFB	47.000 / 47.OCG5114B	34,510	0
Engineering Grants		GFB	47.041 / 47.OCG5114B	1,271	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				5,512,999	153,238
SUBTOTAL NATIONAL SCIENCE FOUNDATION				11,529,330	605,487
SUBTOTAL NATIONAL SCIENCE FOUNDATION				11,529,330	605,487

SMALL BUSINESS ADMINISTRATION					
SMALL BUSINESS ADMINISTRATION					
DIRECT FROM:					
SMALL BUSINESS ADMINISTRATION					
State Trade and Export Promotion Pilot Grant Program					
		EDA	59.061	133,270	0
SUBTOTAL DIRECT FROM:				133,270	0
PASS-THROUGH PROGRAMS FROM:					
SW CO SBDC					
Small Bus Develop Ctr (Fed P)					
		GSA	59.FLC SBDC 2012	4,000	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				4,000	0
SUBTOTAL SMALL BUSINESS ADMINISTRATION				137,270	0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

NONCASH
INDICATOR

STATE¹
AGENCY

CFDA / OTHER ID NUMBER

DIRECT
EXPENDITURES

PASSED TO
SUBRECIPIENTS

SUBTOTAL SMALL BUSINESS ADMINISTRATION

137,270

0

DEPARTMENT OF VETERANS AFFAIRS

VETERANS BENEFITS ADMINISTRATION, DEPARTMENT OF VETERANS AFFAIRS

DIRECT FROM:

VETERANS BENEFITS ADMINISTRATION, DEPARTMENT OF VETERANS AFFAIRS

Burial Expenses Allowance for Veterans

OBA 64.101

103,000

0

All-Volunteer Force Educational Assistance

GJB 64.124

281

0

Veteran's Recording Fee

GGJ 64.unknown

2,218

0

SUBTOTAL DIRECT FROM:

105,499

0

SUBTOTAL VETERANS BENEFITS ADMINISTRATION, DEPARTMENT OF VETERANS AFFAIRS

105,499

0

VETERANS HEALTH ADMINISTRATION, DEPARTMENT OF VETERANS AFFAIRS

DIRECT FROM:

VETERANS HEALTH ADMINISTRATION, DEPARTMENT OF VETERANS AFFAIRS

Grants to States for Construction of State Home Facilities

IHA 64.005

(93,703)

0

Veterans Nursing Home Care

IHA 64.010

740,209

0

Veterans State Domiciliary Care

IHA 64.014

268,689

0

Veterans State Nursing Home Care

IHA 64.015

17,059,382

0

Veterans State Hospital Care

GFE 64.016

231,544

0

Sharing Specialized Medical Resources

GFE 64.018

2,961,767

0

SUBTOTAL DIRECT FROM:

21,167,888

0

SUBTOTAL VETERANS HEALTH ADMINISTRATION, DEPARTMENT OF VETERANS AFFAIRS

21,167,888

0

SUBTOTAL DEPARTMENT OF VETERANS AFFAIRS

21,273,387

0

ENVIRONMENTAL PROTECTION AGENCY

ENVIRONMENTAL PROTECTION AGENCY

DIRECT FROM:

ENVIRONMENTAL PROTECTION AGENCY

Performance Partnership Grants

FAA 66.605

10,104,743

254,491

Environmental Information Exchange Network Grant Program and Related Assistance

FAA 66.608

206,337

0

SUBTOTAL DIRECT FROM:

10,311,080

254,491

SUBTOTAL ENVIRONMENTAL PROTECTION AGENCY

10,311,080

254,491

OFFICE OF AIR AND RADIATION, ENVIRONMENTAL PROTECTION AGENCY

DIRECT FROM:

OFFICE OF AIR AND RADIATION, ENVIRONMENTAL PROTECTION AGENCY

Surveys, Studies, Research, Investigations, Demonstrations and Special Purpose Activities Relating to the C

FAA 66.034

583,231

0

National Clean Diesel Emissions Reduction Program

FAA 66.039

64,661

0

State Clean Diesel Grant Program

FAA 66.040

573,882

0

SUBTOTAL DIRECT FROM:

1,221,774

0

PASS-THROUGH PROGRAMS FROM:

UNIVERSITY OF MINNESOTA

Surveys, Studies, Research, Investigations, Demonstrations and Special Purpose Activities Relating to the C

GFC 66.034 / 66.R3969069102

5,005

0

SUBTOTAL PASS-THROUGH PROGRAMS FROM:

5,005

0

SUBTOTAL OFFICE OF AIR AND RADIATION, ENVIRONMENTAL PROTECTION AGENCY

1,226,779

0

OFFICE OF ENFORCEMENT AND COMPLIANCE ASSURANCE, ENVIRONMENTAL PROTECTION AGENCY

DIRECT FROM:

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
OFFICE OF ENFORCEMENT AND COMPLIANCE ASSURANCE, ENVIRONMENTAL PROTECTION AGENCY Consolidated Pesticide Enforcement Cooperative Agreements		BAA	66.700 / 66.BG-97819610	472,141	34,062
SUBTOTAL DIRECT FROM:				472,141	34,062
SUBTOTAL OFFICE OF ENFORCEMENT AND COMPLIANCE ASSURANCE, ENVIRONMENTAL PROTECTION AGENCY				472,141	34,062
OFFICE OF POLLUTION PREVENTION AND TOXIC SUBSTANCES, ENVIRONMENTAL PROTECTION AGENCY					
DIRECT FROM:					
OFFICE OF POLLUTION PREVENTION AND TOXIC SUBSTANCES, ENVIRONMENTAL PROTECTION AGENCY Source Reduction Assistance		FAA	66.717	28,266	0
SUBTOTAL DIRECT FROM:				28,266	0
PASS-THROUGH PROGRAMS FROM:					
IPM Institute of North America, Inc. Research, Development, Monitoring, Public Education, Training, Demonstrations, and Studies		GGB	66.716	6,000	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				6,000	0
SUBTOTAL OFFICE OF POLLUTION PREVENTION AND TOXIC SUBSTANCES, ENVIRONMENTAL PROTECTION AGENCY				34,266	0
OFFICE OF RESEARCH AND DEVELOPMENT, ENVIRONMENTAL PROTECTION AGENCY					
PASS-THROUGH PROGRAMS FROM:					
MACTEC ENGINEERING AND CONSULTING INC Environmental Protection-Consolidated Research Regional Environmental Monitoring and Assessment Program (REMAP) Research Projects		GFB	66.500 / 66.6064035004-3230	(3,250)	0
UNIVERSITY OF CINCINNATI Office of Research and Development Consolidated Research/Training/Fellowships		GFB	66.512 / 66.6064 11 0218 TASK 0	8,487	0
UNIVERSITY OF IOWA Science to Achieve Results (STAR) Research Program		GFB	66.511 / 66.006867/PO L12-45000	6,945	0
		GFB	66.509 / 66.W000319235	48,365	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				60,547	0
SUBTOTAL OFFICE OF RESEARCH AND DEVELOPMENT, ENVIRONMENTAL PROTECTION AGENCY				60,547	0
OFFICE OF SOLID WASTE AND EMERGENCY RESPONSE, ENVIRONMENTAL PROTECTION AGENCY					
DIRECT FROM:					
OFFICE OF SOLID WASTE AND EMERGENCY RESPONSE, ENVIRONMENTAL PROTECTION AGENCY ARRA-Central City/Clear Creek Superfund Remedial Action ARRA		FAA	66.802	563,032	0
ARRA-Hazardous Substances Response Fund		FAA	66.802	993,970	0
ARRA-Summitville Mine Site Clean-up/implement statutory rqr.		FAA	66.802	1,121,700	0
Superfund State, Political Subdivision, and Indian Tribe Site_Specific Cooperative Agreements		FAA	66.802	11,902,573	251,571
Superfund State, Political Subdivision, and Indian Tribe Site_Specific Cooperative Agreements		PKA	66.802 / 66.96803601	5,945	0
EPA LUST Grants ARRA		KAA	66.805	522,035	0
Leaking Underground Storage Tank Trust Fund Corrective Action Program		KAA	66.805	1,584,063	0
State and Tribal Response Program Grants		FAA	66.817	792,052	23,777
ARRA-Brownfields RLF		FAA	66.818	0	250,000
Brownfields Assessment and Cleanup Cooperative Agreements		FAA	66.818	2,433	200,000
SUBTOTAL DIRECT FROM:				17,487,803	725,348
SUBTOTAL OFFICE OF SOLID WASTE AND EMERGENCY RESPONSE, ENVIRONMENTAL PROTECTION AGENCY				17,487,803	725,348
OFFICE OF THE CHIEF FINANCIAL OFFICER, ENVIRONMENTAL PROTECTION AGENCY					
DIRECT FROM:					
OFFICE OF THE CHIEF FINANCIAL OFFICER, ENVIRONMENTAL PROTECTION AGENCY Congressionally Mandated Projects		FAA	66.202	21,475	0
SUBTOTAL DIRECT FROM:				21,475	0
PASS-THROUGH PROGRAMS FROM:					
VARIOUS AGENCIES Congressionally Mandated Projects		GFB	66.202 / 66.4376	7,852	0
WATER RESEARCH FOUNDATION Congressionally Mandated Projects		GFB	66.202 / 66.4235	86,992	69,692
Congressionally Mandated Projects		GFB	66.202 / 66.4376	33,190	5,619

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

NONCASH
INDICATOR

STATE¹
AGENCY

CFDA / OTHER ID NUMBER

DIRECT
EXPENDITURES

PASSED TO
SUBRECIPIENTS

SUBTOTAL PASS-THROUGH PROGRAMS FROM:

128,034 75,311

SUBTOTAL OFFICE OF THE CHIEF FINANCIAL OFFICER, ENVIRONMENTAL PROTECTION AGENCY

149,509 75,311

OFFICE OF WATER, ENVIRONMENTAL PROTECTION AGENCY

DIRECT FROM:

OFFICE OF WATER, ENVIRONMENTAL PROTECTION AGENCY

Water Pollution Control State, Interstate and Tribal Program Support

FAA 66.419

129,065 0

State Underground Water Source Protection

PHA 66.433 / 66.G00836711

50,131 0

State Underground Water Source Protection

PHA 66.433 / 66.G00836712

48,000 0

Water Quality Management Planning

FAA 66.454

89,810 76,130

Nonpoint Source Implementation Grants

FAA 66.460

709,269 1,091,104

Regional Wetland Program Development Grants

PBA 66.461 / 66.CD978541010

112,187 11,315

State Grants to Reimburse Operators of Small Water Systems for Training and Certification Costs

FAA 66.471

536,500 0

Water Protection Grants to the States

FAA 66.474

132,583 0

SUBTOTAL DIRECT FROM:

1,807,545 1,178,549

PASS-THROUGH PROGRAMS FROM:

CO Water Res & Power Dev.

Capitalization Grant for State Revolving Fund (ARRA Vendor)

FAA 66.458 / 66.2W-97880801

2,782 0

Capitalization Grants for Clean Water State Revolving Funds

FAA 66.458 / 66.CS-08000111

1,325,403 36,748

DWSRF Management (ARRA Vendor)

FAA 66.468 / 66.2F-97881401

4,382 0

Capitalization Grants for Drinking Water State Revolving Funds

FAA 66.468 / 66.FS-998832

5,362,463 386,474

Colorado Water Resource Power Development Authority

Capitalization Grants for Clean Water State Revolving Funds

NAA 66.458

49,425 0

SUBTOTAL PASS-THROUGH PROGRAMS FROM:

6,744,455 423,222

SUBTOTAL OFFICE OF WATER, ENVIRONMENTAL PROTECTION AGENCY

8,552,000 1,601,771

SUBTOTAL ENVIRONMENTAL PROTECTION AGENCY

38,294,125 2,690,983

DEPARTMENT OF ENERGY

DEPARTMENT OF ENERGY

DIRECT FROM:

DEPARTMENT OF ENERGY

SEP-ARRA

EFA 81.041 / 81.DE-EE0000082

12,464,795 0

State Energy Program

EFA 81.041 / 81.NT43196

531,745 0

WX-ARRA

EFA 81.042 / 81.DE-EE0000079

24,656,626 0

Weatherization Assistance for Low-Income Persons

EFA 81.042 / 81.DE-EE0000147

612,261 0

Weatherization Assistance for Low-Income Persons

EFA 81.042 / 81.DE-EE0003868

501,808 0

Weatherization Assistance for Low-Income Persons

EFA 81.042 / 81.R830001

6,388 0

Office of Science Financial Assistance Program

GJA 81.049

0 170,296

Conservation Research and Development

EFA 81.086 / 81.NT43013

45,065 0

Renewable Energy Research and Development

AEA 81.087

37,328 0

Renewable Energy Research and Development - ARRA

GJB 81.087

155,419 0

ARRA

GLA 81.087 / 81.DE-EE0002760

255,069 15,000

ARRA

GLA 81.087 / 81.DE-EE0002762

380,620 80,747

ARRA

GLA 81.087 / 81.DE-EE0002800

10,275 14,732

Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis

GFC 81.117

80,010 10,695

State Energy Program Special Projects

EFA 81.119 / 81.DE-EE0000349

252,903 0

State Energy Program Special Projects

EFA 81.119 / 81.De-EE0005459

7,213 0

Electricity Delivery and Energy Reliability, Research, Development and Analysis

SGA 81.122

313,508 0

Energy Emergency Assurance Plan - ARRA

EFA 81.122 / 81.DE-OE0000066

241,385 0

Appliance Rebates - ARRA

EFA 81.127 / 81.DE-EE0001579

79,085 0

EECBG Formula Grant - ARRA

EFA 81.128 / 81.DE-EE0000913

1,893,841 0

ARRA

GLA 81.133 / 81.DE-FE0002059

98,969 0

ARRA

GLA 81.133 / 81.DE-FE0002058

79,131 0

Long-Term Surveillance and Maintenance

FAA 81.136

224,090 0

Long-Term Surveillance and Maintenance

FAA 81.136 / 81.DE-FC01-98GJ79476

35,792 0

SUBTOTAL DIRECT FROM:

42,963,326 291,470

PASS-THROUGH PROGRAMS FROM:

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
AERODYNE RESEARCH, INC.					
Unclassified Grants and Contracts		GFB	81.000 / 81.10530-3	7,417	0
Unclassified Grants and Contracts		GFB	81.000 / 81.10667-3	31,331	0
Unclassified Grants and Contracts		GFB	81.000 / 81.ARI-10609-2	35,436	0
Unclassified Grants and Contracts		GFB	81.000 / 81.ARI-10610-1	63,353	0
ALD NANOSOLUTIONS, INC.					
Unclassified Grants and Contracts		GFB	81.000 / 81.OCG5506B	39,383	0
AMERICAN LUNG ASSOCIATION					
Unclassified Grants and Contracts		GFB	81.000 / 81.OCG5538B	18,821	0
ANASYS INSTRUMENTS					
Unclassified Grants and Contracts		GFB	81.000 / 81.OCG5377B	70,220	0
ARGONNE NATIONAL LABORATORY - SEE UCHICA					
Unclassified Grants and Contracts		GFB	81.000 / 81.1F-30401	178,733	0
Unclassified Grants and Contracts		GFB	81.000 / 81.1F-31681	42,545	0
Unclassified Grants and Contracts		GFB	81.000 / 81.1F-31701	77,383	0
Unclassified Grants and Contracts		GFB	81.000 / 81.2F-30921	63,927	0
Unclassified Grants and Contracts		GFB	81.000 / 81.OF-32822	49,316	0
Alliance for Sustainability Energy, LLC					
NREL Blender Pump Evaluation		FAA	81.DE-AC36-08G028308	12,862	0
Alliance for Sustainable Energy-NREL					
APUP Marketing Summaries for Energy Inno		GGB	81.UGA-0-41027-04 TO#DOIP.2	7,344	0
MOU- Services of David Hiller		GGB	81.deac36-086028-308	60,076	0
Arizona Geo Survey					
ARRA- CHARACTERIZATION OF SEQ FORMS		PIA	81.087 / 81.CO-EE0002850	93,231	0
ARRA- National GT Data System Mod 1		PIA	81.087 / 81.CO-EE02850M1	21,931	0
BATTELLE MEMORIAL INST PACIFIC NORTHWEST					
Unclassified Grants and Contracts		GFB	81.000 / 81.172379	7,557	0
Unclassified Grants and Contracts		GFB	81.000 / 81.79501	31,055	0
BATTELLE MEMORIAL INSTITUTE					
Unclassified Grants and Contracts		GFB	81.000 / 81.90607	122,507	0
BATTELLE OAK RIDGE NATIONAL LAB					
Unclassified Grants and Contracts		GFB	81.000 / 81.4000097293	86,787	0
BECHTEL MARINE PROPULSION CORP.					
Unclassified Grants and Contracts		GFB	81.000 / 81.7000972	67,432	0
BERKELEY NATIONAL LABORATORY					
Unclassified Grants and Contracts		GFB	81.000 / 81.6990498	100,490	0
BROOKHAVEN NATIONAL LAB					
Unclassified Grants and Contracts		GFB	81.000 / 81.168649	12,547	0
Unclassified Grants and Contracts		GFB	81.000 / 81.198795	22,650	0
CREATE, INC.					
Electricity Delivery and Energy Reliability, Research, Development and Analysis		GFC	81.122 / 81.SUBCONTRACT 62333	16,017	0
City of Fort Collins					
ARRA: Peak Load Reduction on Distributio		GGB	81.049	42,632	0
ConocoPhillips Company					
ARRA		GLA	81.SST20090207-1	5,714	0
FLINT GEOTHERMAL					
ARRA		GFB	81.087 / 81.OCG5326B	138,369	0
GEORGIA INSTITUTE OF TECHNOLOGY					
ARRA		GFB	81.087 / 81.S7094-S1	130,180	0
HOUSTON ADVANCED RESEARCH CENTER					
Unclassified Grants and Contracts		GFB	81.000 / 81.08122-35 R08	51,350	0
ITN Energy Systems, Inc.					
ARRA		GLA	81.135 / 81.DE-AR0000019	25,542	0
KAPTEYN-MURNANE LABORATORIES					
Unclassified Grants and Contracts		GFB	81.000 / 81.OCG5536B	30,000	0
KRELL INSTITUTE					
Unclassified Grants and Contracts		GFB	81.000 / 81.24031	2,063	0
LAWRENCE LIVERMORE NATIONAL LABORATORY					
Unclassified Grants and Contracts		GFB	81.000 / 81.B589952	5,701	0
Unclassified Grants and Contracts		GFB	81.000 / 81.B593777	62,603	0
Unclassified Grants and Contracts		GFB	81.000 / 81.B593903	31,501	0
Unclassified Grants and Contracts		GFB	81.000 / 81.B595354	14,564	0
Unclassified Grants and Contracts		GFB	81.000 / 81.B598898	36,556	0
Renewable Energy Research and Development		GFB	81.087 / 81.B589953	45,109	0
LOS ALAMOS NATIONAL LABORATORIES					
Unclassified Grants and Contracts		GFB	81.000 / 81.102287	69,506	0
Unclassified Grants and Contracts		GFB	81.000 / 81.166734-1	51,591	0
Unclassified Grants and Contracts		GFB	81.000 / 81.187754-1	6,692	0
LOVELACE RESPIRATORY RESEARCH INSTITUTE					
Office of Science Financial Assistance Program		GFE	81.049 / 81.JK102410	12,579	0
MASSACHUSETTS INSTITUTE OF TECHNOLOGY					

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER		DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Office of Science Financial Assistance Program		GFB	81.049	/ 81.5710002340	49,807	0
NATIONAL RENEWABLE ENERGY LABORATORY						
Unclassified Grants and Contracts		GFB	81.000	/ 81.200532	14,796	0
Unclassified Grants and Contracts		GFB	81.000	/ 81.6A50313	10,552	0
Unclassified Grants and Contracts		GFB	81.000	/ 81.AFA-1-11659-01	47,755	0
Unclassified Grants and Contracts		GFB	81.000	/ 81.ER211000	22,025	0
Unclassified Grants and Contracts		GFB	81.000	/ 81.KXEA-3-33606-19	(568)	0
Unclassified Grants and Contracts		GFB	81.000	/ 81.KXEA-3-33606-28	(836)	0
Unclassified Grants and Contracts		GFB	81.000	/ 81.KXEA-3-33606-29	28,314	0
Unclassified Grants and Contracts		GFB	81.000	/ 81.KXEA-3-33606-30	(3,868)	0
Unclassified Grants and Contracts		GFB	81.000	/ 81.KXEA-3-33606-45	83,650	0
Unclassified Grants and Contracts		GFB	81.000	/ 81.KXEA-3-33606-50	16,651	0
Unclassified Grants and Contracts		GFB	81.000	/ 81.KXEA-3-33606-52	9,265	0
Unclassified Grants and Contracts		GFB	81.000	/ 81.KXEA-3-33606-54	1,478	0
Unclassified Grants and Contracts		GFB	81.000	/ 81.KXEA-3-33606-55	33,100	0
ARRA		GFB	81.000	/ 81.KXEA-3-33606-56	50,619	0
ARRA		GFB	81.000	/ 81.KXEA-3-33606-57	15,228	0
Unclassified Grants and Contracts		GFB	81.000	/ 81.KXFE-9-99004-01	(1,035)	0
Unclassified Grants and Contracts		GFB	81.000	/ 81.KXFE-9-99004-03	1	0
Unclassified Grants and Contracts		GFB	81.000	/ 81.KXFE-9-99004-04	(1,262)	0
Unclassified Grants and Contracts		GFB	81.000	/ 81.KXFE-9-99004-05	(4,543)	0
Unclassified Grants and Contracts		GFB	81.000	/ 81.KXFE-9-99004-06	(4,272)	0
Unclassified Grants and Contracts		GFB	81.000	/ 81.KXFE-9-99004-07	12,716	0
Unclassified Grants and Contracts		GFB	81.000	/ 81.NFA-1-40652-01	36,510	0
Unclassified Grants and Contracts		GFB	81.000	/ 81.NFT-8-88527-01	74,394	0
Unclassified Grants and Contracts		GFB	81.000	/ 81.OCG5231B	41,304	0
Unclassified Grants and Contracts		GFB	81.000	/ 81.OCG5295B	(5,577)	0
Unclassified Grants and Contracts		GFB	81.000	/ 81.OCG5363B	228,820	0
Unclassified Grants and Contracts		GFB	81.000	/ 81.PO 197781	10,178	0
Unclassified Grants and Contracts		GFB	81.000	/ 81.UGA-0-41026-01	16,960	0
Unclassified Grants and Contracts		GFB	81.000	/ 81.UGA-0-41026-03	17,596	0
Unclassified Grants and Contracts		GFB	81.000	/ 81.UGA-0-41026-06	38,644	0
Unclassified Grants and Contracts		GFB	81.000	/ 81.UGA-0-41026-08	62,147	0
Unclassified Grants and Contracts		GFB	81.000	/ 81.UGA-0-41026-09	19,991	0
Unclassified Grants and Contracts		GFB	81.000	/ 81.UGA-0-41026-10/SH10	49,869	0
Unclassified Grants and Contracts		GFB	81.000	/ 81.UGA-0-41026-11/ER46	63,433	0
Unclassified Grants and Contracts		GFB	81.000	/ 81.UGA-0-41026-12	131,815	0
Unclassified Grants and Contracts		GFB	81.000	/ 81.UGA-0-41026-13	28,388	0
Unclassified Grants and Contracts		GFB	81.000	/ 81.UGA-0-41026-14	58,649	0
Unclassified Grants and Contracts		GFB	81.000	/ 81.UGA-0-41026-15	43,392	0
Unclassified Grants and Contracts		GFB	81.000	/ 81.UGA-0-41026-16	47,913	0
Unclassified Grants and Contracts		GFB	81.000	/ 81.UGA-0-41026-17	43,246	0
Unclassified Grants and Contracts		GFB	81.000	/ 81.UGA-0-41026-18	130,332	0
Unclassified Grants and Contracts		GFB	81.000	/ 81.UGA-0-41026-19/BE11	126,105	0
Unclassified Grants and Contracts		GFB	81.000	/ 81.UGA-0-41026-20	42,218	0
Unclassified Grants and Contracts		GFB	81.000	/ 81.UGA-0-41026-21	29,766	0
Unclassified Grants and Contracts		GFB	81.000	/ 81.UGA-0-41026-22	238,823	0
Unclassified Grants and Contracts		GFB	81.000	/ 81.UGA-0-41026-23	14,350	0
Unclassified Grants and Contracts		GFB	81.000	/ 81.UGA-0-41026-24	25,542	0
Unclassified Grants and Contracts		GFB	81.000	/ 81.UGA-0-41026-25	21,132	0
Unclassified Grants and Contracts		GFB	81.000	/ 81.UGA-0-41026-26	62,176	0
Unclassified Grants and Contracts		GFB	81.000	/ 81.UGA-0-41026-27	398,097	0
Unclassified Grants and Contracts		GFB	81.000	/ 81.UGA-0-41026-28	47,634	0
Unclassified Grants and Contracts		GFB	81.000	/ 81.UGA-0-41026-29	66,607	0
Unclassified Grants and Contracts		GFB	81.000	/ 81.UGA-0-41026-30	22,777	0
Unclassified Grants and Contracts		GFB	81.000	/ 81.UGA-0-41026-31	19,733	0
Unclassified Grants and Contracts		GFB	81.000	/ 81.UGA-0-41026-32	17,063	0
Unclassified Grants and Contracts		GFB	81.000	/ 81.UGA-0-41026-33	55,766	0
Unclassified Grants and Contracts		GFB	81.000	/ 81.UGA-0-41026-34	26,537	0
Unclassified Grants and Contracts		GFB	81.000	/ 81.UGA-0-41026-35	35,730	0
Unclassified Grants and Contracts		GFB	81.000	/ 81.UGA-0-41026-36	15,055	0
Unclassified Grants and Contracts		GFB	81.000	/ 81.UGA-0-41026-37	11,863	0
Unclassified Grants and Contracts		GFB	81.000	/ 81.UGA-0-41026-38	6,847	0
Unclassified Grants and Contracts		GFB	81.000	/ 81.UGA-0-41026-39	4,499	0
Unclassified Grants and Contracts		GFB	81.000	/ 81.XCO-0-40641-01	21,851	0
Unclassified Grants and Contracts		GFB	81.000	/ 81.XEE-1-11300-01	106,525	0
Unclassified Grants and Contracts		GFB	81.000	/ 81.XEE-9-99404-01	1,383	0
Unclassified Grants and Contracts		GFB	81.000	/ 81.XFT-0-40631-01	97,372	0
Unclassified Grants and Contracts		GFB	81.000	/ 81.XGV-1-11458-01	3,102	0
Unclassified Grants and Contracts		GFB	81.000	/ 81.ZCO-7-77431-01	(114)	0
Unclassified Grants and Contracts		GFB	81.000	/ 81.ZFT-8-88537-01	13,205	0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Renewable Energy Research and Development		GFB	81.087 / 81.KXEA-3-33606-53	(8,024)	0
NATL JEWISH HOSPITAL					
Epidemiology and Other Health Studies Financial Assistance Program		GFE	81.108 / 81.NJH 22085405	(69)	0
Epidemiology and Other Health Studies Financial Assistance Program		GFE	81.108 / 81.NJH 22085407	75,785	0
National Renewable Energy Laboratory					
ARRA		GLA	81.KXEA-3-33607-57	47,108	0
Natl Renewable Energy Lab					
Organic Semiconductors		GTA	81.XEJ-8-88027.01	33,662	0
OAK RIDGE ASSOCIATED UNIVERSITIES					
Epidemiology and Other Health Studies Financial Assistance Program		GFE	81.108 / 81.12-12526	131	0
Epidemiology and Other Health Studies Financial Assistance Program		GFE	81.108 / 81.14-23071	252,087	0
PENNSYLVANIA STATE UNIVERSITY					
Office of Science Financial Assistance Program		GFB	81.049 / 81.4238-UC-DOE-5399	9,689	0
PHOSPHORTECH CORP					
Unclassified Grants and Contracts		GFB	81.000 / 81.OCG5269B	67,972	0
RENSSELAER POLYTECHNIC INSTITUTE					
Office of Science Financial Assistance Program		GFB	81.049 / 81.A11762	21,981	0
Office of Science Financial Assistance Program		GFB	81.049 / 81.A12351	38,040	0
SANDIA NATIONAL LABORATORIES					
Unclassified Grants and Contracts		GFB	81.000 / 81.1113289	39,370	0
Unclassified Grants and Contracts		GFB	81.000 / 81.1157362	17,706	0
Unclassified Grants and Contracts		GFB	81.000 / 81.1171540	163,766	0
Unclassified Grants and Contracts		GFB	81.000 / 81.885317	13,459	0
Unclassified Grants and Contracts		GFB	81.000 / 81.PO 943826	25,282	0
Renewable Energy Research and Development		GFB	81.087 / 81.15268	24	0
SATCON					
Unclassified Grants and Contracts		GFB	81.000 / 81.41002	96,509	0
SIMMETRIX					
Unclassified Grants and Contracts		GFB	81.000 / 81.OCG5406B / BEE 201	31,546	0
STANFORD UNIVERSITY					
State Energy Program		GFB	81.041 / 81.86363	(1)	0
Predictive Science Academic Alliance Program		GFB	81.124 / 81.2740070-40367-D	96,421	0
STRATTON PARK ENGINEERING COMPANY INC					
Unclassified Grants and Contracts		GFB	81.000 / 81.08-1009JTA	2,416	0
TDA RESEARCH INC.					
Renewable Energy Research and Development		GFB	81.087 / 81.#CU-TDA03.1	2	0
The Governor's Energy Office					
ARRA		GLA	81.041 / 81.C900699	71,978	0
UNIVERSITY OF CALIFORNIA AT DAVIS					
Office of Science Financial Assistance Program		GFB	81.049 / 81.09-002439 UCOL	6,533	0
Office of Science Financial Assistance Program		GFB	81.049 / 81.201015017-1	5,804	0
UNIVERSITY OF CALIFORNIA, MERCED					
Unclassified Grants and Contracts		GFB	81.000 / 81.SA-DE-FG0207ER64457	86,817	0
UNIVERSITY OF ILLINOIS					
Defense Nuclear Nonproliferation Research		GFB	81.113 / 81.2007-05169-01-05	31,751	0
UNIVERSITY OF MINNESOTA					
ARRA-		GFE	81.122 / 81.A000211553	7,864	0
UNIVERSITY OF WASHINGTON					
Office of Science Financial Assistance Program		GFB	81.049 / 81.709773	62,981	0
UT BATTELLE LLC					
Unclassified Grants and Contracts		GFB	81.000 / 81.4000065088	44,229	0
Office of Scientific and Technical Information		GFB	81.064 / 81.4000038129	112,631	0
University of Utah					
ARRA-CHARACTERIZATION OF SEQ FORMS		PIA	81.089 / 81.10015030CGS	84,494	0
WASHINGTON STATE UNIVERSITY					
Office of Science Financial Assistance Program		GFB	81.049 / 81.113054 G002744	37,001	0
Western Governor's Association					
ARRA Crucial WL Habitats & Corridor		PBA	81.112 / 81.DE-OE0000422	2,154	57,104
Western Governors Association					
Transport of Transuranic Wastes to the Waste Isolation Pilot Plant: States and Tribal Concerns, Proposed So		RAA	81.106	242,288	0
William Lettis and Associates, Inc.					
ARRA		GLA	81.2116-CSM-001	65,550	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				7,038,761	57,104
SUBTOTAL DEPARTMENT OF ENERGY				50,002,087	348,574
OFFICE OF ENERGY RESEARCH, DEPARTMENT OF ENERGY					
DIRECT FROM:					
OFFICE OF ENERGY RESEARCH, DEPARTMENT OF ENERGY					

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

NONCASH
INDICATOR

STATE¹
AGENCY

CFDA / OTHER ID NUMBER

DIRECT
EXPENDITURES

PASSED TO
SUBRECIPIENTS

Continuation of Helm Sabatical Research
 Student Field Assistant C02 Sequestration Study

GSA 81.150816
 GSA 81.DE-FE0008304

28,904
 50

0
 0

SUBTOTAL DIRECT FROM:

28,954

0

SUBTOTAL OFFICE OF ENERGY RESEARCH, DEPARTMENT OF ENERGY

28,954

0

SUBTOTAL DEPARTMENT OF ENERGY

50,031,041

348,574

DEPARTMENT OF EDUCATION

DEPARTMENT OF EDUCATION

DIRECT FROM:

DEPARTMENT OF EDUCATION

ARRA-Race to the Top
 National Writing Project Model

DAA 84.413
 GGJ 84.928

329,213
 35,438

0
 0

SUBTOTAL DIRECT FROM:

364,651

0

PASS-THROUGH PROGRAMS FROM:

Adams 14
 Adams 14 MSP
 District 6 US Department of Education
 Reaching All our Mathematical Potential (RAMP)

GKA 84.8092011
 GKA 84.91511

54,384
 27,531

0
 0

NATIONAL WRITING PROJECT

National Writing Project Model
 National Writing Project Model

GFE 84.928 / 84.00-C002
 GFE 84.928 / 84.AWD-111024

16,733
 28

0
 0

National Writing Project

National Writing Project Application

GGB 84.03-C003

21,376

0

State of Louisiana

Louisiana Educational Interpreting Project

GKA 84.83110

18,743

0

WestEd

Doing What Works Mini-Awards OSEP Personnel Development Improvement

GKA 84.S11-014

16,703

0

SUBTOTAL PASS-THROUGH PROGRAMS FROM:

155,498

0

SUBTOTAL DEPARTMENT OF EDUCATION

520,149

0

INSTITUTE OF EDUCATION SCIENCES, DEPARTMENT OF EDUCATION

PASS-THROUGH PROGRAMS FROM:

NY University
 Education Research, Development and Dissemination

GTA 84.305 / 84.F6733-02

67,899

0

UNIVERSITY OF FLORIDA

Research in Special Education

GFB 84.324 / 84.UF07045

21,755

0

UNIVERSITY OF TEXAS AT AUSTIN

Education Research, Development and Dissemination

GFB 84.305 / 84.UTA08-749

222,038

0

Vanderbilt University

Education Research, Development and Dissemination

GTA 84.305 / 84.R305E090009

42,502

0

SUBTOTAL PASS-THROUGH PROGRAMS FROM:

354,194

0

SUBTOTAL INSTITUTE OF EDUCATION SCIENCES, DEPARTMENT OF EDUCATION

354,194

0

OFFICE OF ASSISTANT SECRETARY FOR ELEMENTARY AND SECONDARY EDUCATION, DEPARTMENT OF EDUCATION

DIRECT FROM:

OFFICE OF ASSISTANT SECRETARY FOR ELEMENTARY AND SECONDARY EDUCATION,
 Department of Education (Advanced Placement Test Fee; Advanced Placement Incentive Program Grants)

DAA 84.330

341,315

79,854

SUBTOTAL DIRECT FROM:

341,315

79,854

SUBTOTAL OFFICE OF ASSISTANT SECRETARY FOR ELEMENTARY AND SECONDARY EDUCATION, DEPARTMENT OF EDUCATION

341,315

79,854

OFFICE OF ASSISTANT SECRETARY FOR POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION

DIRECT FROM:

OFFICE OF ASSISTANT SECRETARY FOR POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
International Research and Studies		GFE	84.017	34	0
Higher Education_Institutional Aid		GGJ	84.031	819,305	0
Higher Education_Institutional Aid		GJD	84.031	281,209	0
Higher Education_Institutional Aid		GJF	84.031	258,137	0
Higher Education_Institutional Aid		GJH	84.031	966,236	0
Higher Education_Institutional Aid		GJM	84.031	538,750	0
Higher Education_Institutional Aid		GTA	84.031	218,963	0
Higher Education_Institutional Aid		GYA	84.031	1,137,482	0
Higher Education_Institutional Aid		GSA	84.031 / 84.P031A080188	384,799	0
Higher Education_Institutional Aid		GGJ	84.031 / 84.P031C110010	548,879	0
Byrd Honors Scholarships		DAA	84.185	0	13,731
Centers for International Business Education		GFE	84.220	128,090	0
Child Care Access Means Parents in School		GFC	84.335	45,374	0
Child Care Access Means Parents in School		GJJ	84.335	113,782	0
SUBTOTAL DIRECT FROM:				5,441,040	13,731
PASS-THROUGH PROGRAMS FROM:					
CLINTON GLOBAL INITIATIVE UNIVERSITY					
Minority Science and Engineering Improvement		GFE	84.120 / 84.PN091967	(162)	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				(162)	0
SUBTOTAL OFFICE OF ASSISTANT SECRETARY FOR POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION				5,440,878	13,731
OFFICE OF ASSISTANT SECRETARY FOR SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION					
DIRECT FROM:					
OFFICE OF ASSISTANT SECRETARY FOR SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION					
Fund for the Improvement of Postsecondary Education		GFC	84.116	131,771	11,328
Fund for the Improvement of Postsecondary Education		GGB	84.116	110,000	0
Fund for the Improvement of Postsecondary Education		GGJ	84.116	81,303	0
Fund for the Improvement of Postsecondary Education		GTA	84.116	100,000	0
Fund for the Improvement of Postsecondary Education		GYA	84.116	66,651	0
SUBTOTAL DIRECT FROM:				489,725	11,328
PASS-THROUGH PROGRAMS FROM:					
COLORADO COLLEGE					
Fund for the Improvement of Postsecondary Education		GFB	84.116 / 84.1003	166	0
NATIONAL COMMISSION ON TEACHING AND AMER					
Fund for the Improvement of Postsecondary Education		GFE	84.116 / 84.P116B100320	16,257	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				16,423	0
SUBTOTAL OFFICE OF ASSISTANT SECRETARY FOR SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION				506,148	11,328
OFFICE OF ASSISTANT SECRETARY FOR VOCATIONAL AND ADULT EDUCATION, DEPARTMENT OF EDUCATION					
DIRECT FROM:					
OFFICE OF ASSISTANT SECRETARY FOR VOCATIONAL AND ADULT EDUCATION, DEPARTMENT OF EDUCATION					
Career and Technical Education-Basic Grants to States		GJA	84.048	8,262,364	7,240,214
SUBTOTAL DIRECT FROM:				8,262,364	7,240,214
SUBTOTAL OFFICE OF ASSISTANT SECRETARY FOR VOCATIONAL AND ADULT EDUCATION, DEPARTMENT OF EDUCATION				8,262,364	7,240,214
OFFICE OF BILINGUAL EDUCATION AND MINORITY LANGUAGES AFFAIRS, DEPARTMENT OF EDUCATION					
DIRECT FROM:					
OFFICE OF BILINGUAL EDUCATION AND MINORITY LANGUAGES AFFAIRS, DEPARTMENT OF EDUCATION					
Bilingual Education: Professional Development		GFB	84.195	239,903	0
Bilingual Education: Professional Development		GFE	84.195	521,417	0
Bilingual Education: Professional Development		GJG	84.195	180,589	0
Bilingual Education: Professional Development		GTA	84.195	247,795	0
Bilingual Education: Professional Development		GYA	84.195	276,392	0
Bilingual Education: Professional Development		GZA	84.195	143,964	0
SUBTOTAL DIRECT FROM:				1,610,060	0
SUBTOTAL OFFICE OF BILINGUAL EDUCATION AND MINORITY LANGUAGES AFFAIRS, DEPARTMENT OF EDUCATION				1,610,060	0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

NONCASH
INDICATOR

STATE¹
AGENCY

CFDA / OTHER ID NUMBER

DIRECT
EXPENDITURES

PASSED TO
SUBRECIPIENTS

OFFICE OF EDUCATION RESEARCH AND IMPROVEMENT, DEPARTMENT OF EDUCATION

DIRECT FROM:

OFFICE OF EDUCATION RESEARCH AND IMPROVEMENT, DEPARTMENT OF EDUCATION
 Twenty-First Century Community Learning Centers

DAA 84.287

723,071

8,470,141

SUBTOTAL DIRECT FROM:

723,071

8,470,141

SUBTOTAL OFFICE OF EDUCATION RESEARCH AND IMPROVEMENT, DEPARTMENT OF EDUCATION

723,071

8,470,141

OFFICE OF ELEMENTARY AND SECONDARY EDUCATION, DEPARTMENT OF EDUCATION

DIRECT FROM:

OFFICE OF ELEMENTARY AND SECONDARY EDUCATION, DEPARTMENT OF EDUCATION
 Civil Rights Training and Advisory Services
 Migrant Education: State Grant Program
 Title I State Agency Program for Neglected and Delinquent Children
 Migrant Education_High School Equivalency Program
 Migrant Education: Coordination Program
 Migrant Education_College Assistance Migrant Program
 Migrant Education_College Assistance Migrant Program
 Even Start_State Educational Agencies
 Charter Schools
 Indian Education -- Special Programs for Indian Children
 Transition to Teaching
 Transition to Teaching
 Rural Education
 School Dropout Prevention Program
 Mathematics and Science Partnerships
 Improving Teacher Quality State Grants
 Improving Teacher Quality State Grants
 Grants for Enhanced Assessment Instruments
 Grants for State Assessments and Related Activities
 Striving Readers
 ARRA

GTA 84.004
 DAA 84.011
 DAA 84.013
 GFB 84.141
 DAA 84.144
 GGJ 84.149
 GTA 84.149
 DAA 84.213
 DAA 84.282
 GKA 84.299 / 84.S299B070040
 GFE 84.350
 GGJ 84.350
 DAA 84.358
 DAA 84.360
 DAA 84.366
 DAA 84.367
 GAA 84.367
 DAA 84.368
 DAA 84.369
 DAA 84.371
 EAA 84.410

467,432
 1,081,727
 0
 (1,094)
 104,061
 81,560
 414,298
 29,864
 378,695
 49,222
 871,390
 297,164
 11,488
 328,709
 85,374
 1,195,865
 512,936
 43,792
 6,068,308
 57,240
 7,397,345

0
 5,161,321
 574,890
 0
 0
 0
 0
 233,543
 6,652,280
 0
 18,407
 0
 215,090
 2,678,553
 1,875,351
 25,718,265
 226,023
 0
 0
 0
 0
 0

SUBTOTAL DIRECT FROM:

19,475,376

43,353,723

PASS-THROUGH PROGRAMS FROM:

Clayton Foundation/CPCF
 Parental Information and Resource Centers
 DENVER LANGUAGE SCHOOL
 Foreign Language Assistance
 DENVER PUBLIC SCHOOLS
 Foreign Language Assistance
 District 6 US Department of Education
 Mathematics and Science Partnerships
 JEFFERSON COUNTY SCHOOL DISTRICT
 Mathematics and Science Partnerships
 NTL ASSN OF CHARTER SCHOOL AUTHORIZORS
 Charter Schools
 Ohio State University
 Transition to Teaching

GTA 84.310
 GFB 84.293 / 84.OCG5474B
 GFE 84.293 / 84.AWD-112282
 GKA 84.366 / 84.9/10/07, 8/31/2010
 GFE 84.366 / 84.GRANT 2007-2008 YR3
 GFE 84.282 / 84.AWD-120361
 GTA 84.350

3,980
 8,980
 141,785
 (126)
 2,889
 34,338
 20,100

0
 0
 0
 0
 0
 0
 0

SUBTOTAL PASS-THROUGH PROGRAMS FROM:

211,946

0

SUBTOTAL OFFICE OF ELEMENTARY AND SECONDARY EDUCATION, DEPARTMENT OF EDUCATION

19,687,322

43,353,723

OFFICE OF ENGLISH LANGUAGE ACQUISITION; DEPARTMENT OF EDUCATION

DIRECT FROM:

OFFICE OF ENGLISH LANGUAGE ACQUISITION; DEPARTMENT OF EDUCATION
 English Language Acquisition Grants
 English Language Acquisition Grants
 English Language Acquisition Grants
 English Language Acquisition Grants

DAA 84.365
 GFE 84.365
 GYA 84.365
 GKA 84.365 / 84.T3652110204

648,568
 191,841
 1,902
 141,743

9,313,998
 0
 0
 13,475

SUBTOTAL DIRECT FROM:

984,054

9,327,473

SUBTOTAL OFFICE OF ENGLISH LANGUAGE ACQUISITION; DEPARTMENT OF EDUCATION

984,054

9,327,473

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

NONCASH
INDICATOR

STATE¹
AGENCY

CFDA / OTHER ID NUMBER

DIRECT
EXPENDITURES

PASSED TO
SUBRECIPIENTS

OFFICE OF INNOVATION AND IMPROVEMENT, DEPARTMENT OF EDUCATION

DIRECT FROM:

OFFICE OF INNOVATION AND IMPROVEMENT, DEPARTMENT OF EDUCATION
 Fund for the Improvement of Education
 Fund for the Improvement of Education

GKA 84.215 / 84.U215A050006-10
 GKA 84.215 / 84.U215K090253

194,838
 27,805

0
 0

SUBTOTAL DIRECT FROM:

222,643

0

PASS-THROUGH PROGRAMS FROM:

DENVER PUBLIC SCHOOLS
 ARRA
 Ignacio School District
 Fund for the Improvement of Education

GFB 84.396 / 84.OCG5443B
 GKA 84.215 / 84.100109

830,328
 175,509

0
 0

SUBTOTAL PASS-THROUGH PROGRAMS FROM:

1,005,837

0

SUBTOTAL OFFICE OF INNOVATION AND IMPROVEMENT, DEPARTMENT OF EDUCATION

1,228,480

0

OFFICE OF PLANNING, EVALUATION AND POLICY DEVELOPMENT

DIRECT FROM:

OFFICE OF PLANNING, EVALUATION AND POLICY DEVELOPMENT
 Unclassified Grants and Contracts
 Unclassified Grants and Contracts

DAA 84.000 / 84.ED-03-CO-0035
 DAA 84.000 / 84.ED-08-CO-0023

138,360
 40,881

0
 0

SUBTOTAL DIRECT FROM:

179,241

0

PASS-THROUGH PROGRAMS FROM:

UNIVERSITY OF ILLINOIS
 Unclassified Grants and Contracts
 UNIVERSITY OF WISCONSIN
 ARRA-

GFB 84.000 / 84.2007-05169-05-00
 GFE 84.000 / 84.317K645

42,636
 27,962

0
 0

SUBTOTAL PASS-THROUGH PROGRAMS FROM:

70,598

0

SUBTOTAL OFFICE OF PLANNING, EVALUATION AND POLICY DEVELOPMENT

249,839

0

OFFICE OF POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION

DIRECT FROM:

OFFICE OF POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION
 Gaining Early Awareness and Readiness for Undergraduate Programs
 Gaining Early Awareness and Readiness for Undergraduate Programs
 BAB Subsidy
 QECB Subsidy

EAA 84.334
 GFC 84.334
 GWA 84.959623 AK5
 GWA 84.959623 AL3

6,450,236
 21,147
 1,176,490
 61,345

0
 0
 0
 0

SUBTOTAL DIRECT FROM:

7,709,218

0

SUBTOTAL OFFICE OF POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION

7,709,218

0

OFFICE OF POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION, HIGHER EDUCATION DEPARTMENT

DIRECT FROM:

OFFICE OF POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION, HIGHER EDUCATION DEPARTMENT
 College Access Challenge Grant Program
 College Access Challenge Grant Program
 Strengthening Minority-Serving Institutions
 Strengthening Minority-Serving Institutions

GAA 84.378
 GJB 84.378
 GSA 84.382 / 84.P382C080003
 GSA 84.382 / 84.P382C110018

1,256,133
 3,250
 239,373
 313,527

125,937
 0
 0
 0

SUBTOTAL DIRECT FROM:

1,812,283

125,937

SUBTOTAL OFFICE OF POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION, HIGHER EDUCATION DEPARTMENT

1,812,283

125,937

OFFICE OF SAFE AND DRUG-FREE SCHOOLS, DEPARTMENT OF EDUCATION

DIRECT FROM:

OFFICE OF SAFE AND DRUG-FREE SCHOOLS, DEPARTMENT OF EDUCATION
 Safe and Drug-Free Schools and Communities_National Programs
 Safe and Drug-Free Schools and Communities_National Programs

DAA 84.184
 GJJ 84.184

87,895
 147,391

0
 0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

NONCASH
INDICATOR

STATE¹
AGENCY

CFDA / OTHER ID NUMBER

DIRECT
EXPENDITURES

PASSED TO
SUBRECIPIENTS

Safe and Drug-Free Schools and Communities_National Programs
 Safe and Drug-Free Schools and Communities_State Grants
 Safe and Drug-Free Schools and Communities_State Grants

GWA 84.184 / 84.0184H090083
 DAA 84.186
 EAA 84.186

53,423
 1,533
 484,943

0
 192,157
 0

SUBTOTAL DIRECT FROM:

775,185

192,157

SUBTOTAL OFFICE OF SAFE AND DRUG-FREE SCHOOLS, DEPARTMENT OF EDUCATION

775,185

192,157

OFFICE OF SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION

DIRECT FROM:

OFFICE OF SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION

Rehabilitation Long-Term Training
 Training Interpreters for Individuals who are Deaf and Individuals who are Deaf-Blind
 Supported Employment Services for Individuals with the Most Significant Disabilities
 Assistive Technology
 Rehabilitation Training_Continuing Education
 Rehabilitation Training_State Vocational Rehabilitation Unit In-Service Training
 Special Education - State Personnel Development
 Special Education - Personnel Development to Improve Services and Results for Children with Disabilities
 Special Education - Personnel Development to Improve Services and Results for Children with Disabilities
 Special Education - Personnel Development to Improve Services and Results for Children with Disabilities
 Special Education - Personnel Development to Improve Services and Results for Children with Disabilities
 Special Education - Personnel Development to Improve Services and Results for Children with Disabilities
 Special Education: Personnel Preparation to Improve Services and Results for Children with Disabilities

GKA 84.129 / 84.H129B100023
 GKA 84.160 / 84.H160A100007
 IHA 84.187
 GFE 84.224
 GKA 84.264 / 84.H264A080005
 IHA 84.265
 DAA 84.323
 GFE 84.325
 GKA 84.325 / 84.H325K060224A
 GKA 84.325 / 84.H325K080228
 GKA 84.325 / 84.H325K100234
 GKA 84.325 / 84.H325T080051
 DAA 84.326

141,950
 323,415
 335,255
 497,358
 423,494
 39,338
 1,272,190
 584,590
 35,814
 202,779
 176,569
 49,898
 152,464

0
 0
 0
 0
 347,222
 0
 83,682
 4,670
 0
 0
 0
 0
 16,002

SUBTOTAL DIRECT FROM:

4,235,114

451,576

PASS-THROUGH PROGRAMS FROM:

California State University at Northridge
 Special Education: Personnel Preparation to Improve Services and Results for Children with Disabilities
 GEORGIA INSTITUTE OF TECHNOLOGY
 National Institute on Disability and Rehabilitation Research
 LOUISIANA STATE UNIVERSITY
 National Institute on Disability and Rehabilitation Research
 Salus University
 Special Education - Personnel Development to Improve Services and Results for Children with Disabilities
 UNIVERSITY OF SOUTH FLORIDA
 Special Education: Personnel Preparation to Improve Services and Results for Children with Disabilities
 VANDERBILT UNIVERSITY MEDICAL CENTER
 Special Education: Personnel Preparation to Improve Services and Results for Children with Disabilities

GKA 84.326 / 84.4003341UNC
 GFE 84.133 / 84.R8686-GI
 GFE 84.133 / 84.SUB#51482
 GKA 84.325 / 84.83401
 GFE 84.326 / 84.5830-1251-00-D-2
 GFE 84.326 / 84.VUMC38313-R

18,585
 92,558
 98,135
 120,481
 278,683
 27,440

0
 0
 0
 0
 0
 0

SUBTOTAL PASS-THROUGH PROGRAMS FROM:

635,882

0

SUBTOTAL OFFICE OF SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION

4,870,996

451,576

OFFICE OF VOCATIONAL AND ADULT EDUCATION, DEPARTMENT OF EDUCATION

DIRECT FROM:

OFFICE OF VOCATIONAL AND ADULT EDUCATION, DEPARTMENT OF EDUCATION

Adult Education-Basic Grant to States
 Adult Education-Basic Grant to States
 Grants to States for Workplace and Community Transition Training for Incarcerated Individuals

DAA 84.002
 GJM 84.002
 CAA 84.331 / 84.Q331A100006

795,087
 183,441
 194,413

5,128,838
 0
 0

SUBTOTAL DIRECT FROM:

1,172,941

5,128,838

PASS-THROUGH PROGRAMS FROM:

WESTED
 Adult Education-Basic Grant to States

GFE 84.002 / 84.S11-013

19,813

0

SUBTOTAL PASS-THROUGH PROGRAMS FROM:

19,813

0

SUBTOTAL OFFICE OF VOCATIONAL AND ADULT EDUCATION, DEPARTMENT OF EDUCATION

1,192,754

5,128,838

SUBTOTAL DEPARTMENT OF EDUCATION

56,268,310

74,394,972

NATIONAL ARCHIVES AND RECORDS ADMINISTRATION

NATIONAL ARCHIVES AND RECORDS ADMINISTRATION

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

NONCASH
INDICATOR

STATE¹
AGENCY

CFDA / OTHER ID NUMBER

DIRECT
EXPENDITURES

PASSED TO
SUBRECIPIENTS

DIRECT FROM:

NATIONAL ARCHIVES AND RECORDS ADMINISTRATION
National Historical Publications and Records Grants

AAG 89.003 / 89.NAR11RC1009511

20,128

0

SUBTOTAL DIRECT FROM:

20,128

0

PASS-THROUGH PROGRAMS FROM:

NATIONAL HISTORY DAY
National Archives Reference Services: Historical Research

GFE 89.001 / 89.AWD-102271

(497)

0

SUBTOTAL PASS-THROUGH PROGRAMS FROM:

(497)

0

SUBTOTAL NATIONAL ARCHIVES AND RECORDS ADMINISTRATION

19,631

0

SUBTOTAL NATIONAL ARCHIVES AND RECORDS ADMINISTRATION

19,631

0

ELECTION ASSISTANCE COMMISSION

DIRECT FROM:

ELECTION ASSISTANCE COMMISSION
Help America Vote Act Requirements Payments

VAA 90.401

713,489

0

SUBTOTAL DIRECT FROM:

713,489

0

PASS-THROUGH PROGRAMS FROM:

INFO TECHNOLOGY AND INNOVATION FDN
U.S. Election Assistance Commission Research Grants

GFE 90.403 / 90.2011003

21,705

0

SUBTOTAL PASS-THROUGH PROGRAMS FROM:

21,705

0

SUBTOTAL ELECTION ASSISTANCE COMMISSION

735,194

0

SUBTOTAL

735,194

0

DEPARTMENT OF HEALTH AND HUMAN SERVICES

ADMINISTRATION FOR CHILDREN AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES

DIRECT FROM:

ADMINISTRATION FOR CHILDREN AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES
 Healthy Marriage Promotion and Responsible Fatherhood Grants
 Guardianship Assistance
 Personal Responsibility Education Program
 Abstinence Education Program
 Transitional Living for Homeless Youth
 Promoting Safe and Stable Families
 Child Support Enforcement
 Child Support Enforcement Research
 Refugee and Entrant Assistance_State Administered Programs
 Low-Income Home Energy Assistance
 Refugee and Entrant Assistance_Discretionary Grants
 Refugee and Entrant Assistance_Discretionary Grants
 Refugee and Entrant Assistance_Wilson/Fish Program
 Refugee and Entrant Assistance_Targeted Assistance Grants
 State Court Improvement Program
 State Court Improvement Program
 State Court Improvement Program
 State Court Improvement Program
 State Court Improvement Program
 State Court Improvement Program
 State Court Improvement Program
 State Court Improvement Program
 State Court Improvement Program
 State Court Improvement Program
 State Court Improvement Program
 Community-Based Child Abuse Prevention Grants
 Grants to States for Access and Visitation Programs

IHA 93.086
 IHA 93.090
 IHA 93.092
 DAA 93.235
 IHA 93.550
 IHA 93.556
 IHA 93.563
 IHA 93.564
 IHA 93.566
 IHA 93.568
 FAA 93.576
 IHA 93.576
 IHA 93.583
 IHA 93.584
 JAA 93.586 / 93.0701COSCIP
 JAA 93.586 / 93.1001COSCID
 JAA 93.586 / 93.1001COSCIP
 JAA 93.586 / 93.1001COSCIP
 JAA 93.586 / 93.1101COSCIT
 JAA 93.586 / 93.1101COSCIT
 JAA 93.586 / 93.1101COSCIT
 JAA 93.586 / 93.1101COSCIT
 JAA 93.586 / 93.1201COSCIP
 FAA 93.590
 JAA 93.597 / 93.1001COSAVP

208,988
 8,600
 225,444
 47,827
 203,812
 679,263
 10,966,960
 86,232
 4,827,920
 44,385,233
 110,919
 515,021
 960,763
 94,913
 120,190
 107,226
 149,011
 108,543
 145,336
 136,478
 110,068
 6,577
 183,255
 58,012

386,561
 133,981
 240,450
 725,063
 68,745
 2,868,691
 39,577,826
 32,942
 4,097,623
 4,449,835
 0
 0
 1,483,898
 1,139,514
 0
 0
 0
 0
 0
 0
 0
 0
 0
 0
 490,377
 0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Grants to States for Access and Visitation Programs		JAA	93.597 / 93.1101COSAVP	58,495	0
Grants to States for Access and Visitation Programs		JAA	93.597 / 93.1201COSAVP	80	0
Chafee Education and Training Vouchers Program (ETV)		IHA	93.599	899,308	0
Voting Access for Individuals with Disabilities_Grants to States		VAA	93.617	101,548	0
Developmental Disabilities Basic Support and Advocacy Grants		IHA	93.630	719,011	0
University Centers for Excellence in Developmental Disabilities Education, Research, and Service		GFE	93.632	554,166	0
Children's Justice Grants to States		IHA	93.643	233,558	45,703
Child Welfare Services_State Grants		IHA	93.645	0	4,019,644
Adoption Opportunities		IHA	93.652	36,686	0
Foster Care_Title IV-E		IHA	93.658	7,564,734	47,721,773
Adoption Assistance		IHA	93.659	4,088,161	16,294,606
Social Services Block Grant		IHA	93.667	958,488	24,895,034
Child Abuse and Neglect State Grants		IHA	93.669	303,195	12,059
Child Abuse and Neglect Discretionary Activities		JAA	93.670 / 93.90CA1777/02	184,867	0
Family Violence Prevention and Services/Grants for Battered Women's Shelters: Grants to States and Indian T		IHA	93.671	80,019	1,422,496
Chafee Foster Care Independence Program		IHA	93.674	523,338	1,928,581
SUBTOTAL DIRECT FROM:				80,752,245	152,035,402
PASS-THROUGH PROGRAMS FROM:					
DENVER DEPT OF HUMAN SERVICES					
Enhance the Safety of Children Affected by Parental Methamphetamine or Other Substance Abuse		GFE	93.087 / 93.GE72333(4)	(9,645)	0
Denver University					
Child Welfare Services Training Grants		GTA	93.648 / 93.SC36669A01-00	25,000	0
QUALITY IMPROVEMENT CENTER ON EARLY CHIL					
Child Abuse and Neglect Discretionary Activities		GFE	93.670 / 93.09CA1763/02	329,948	2,648
Child Abuse and Neglect Discretionary Activities		GFE	93.670 / 93.100310#270/QIC_YR2	106,099	6,576
UNIVERSITY OF SOUTHERN MAINE					
Social Services Block Grant		GFE	93.667 / 93.11HA15940	(53)	0
Social Services Block Grant		GFE	93.667 / 93.USM-6377002	21,038	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				472,387	9,224
SUBTOTAL ADMINISTRATION FOR CHILDREN AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES				81,224,632	152,044,626
ADMINISTRATION ON AGING, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
DIRECT FROM:					
ADMINISTRATION ON AGING, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Special Programs for the Aging_Title VII, Chapter 3_Programs for Prevention of Elder Abuse, Neglect, and Ex		IHA	93.041	51,264	0
Special Programs for the Aging_Title IV_and Title II_Discretionary Projects		FAA	93.048	5,811	(4,550)
Special Programs for the Aging_Title IV_and Title II_Discretionary Projects		IHA	93.048	216,108	0
Special Programs for the Aging_Title IV_and Title II_Discretionary Projects		SFA	93.048	240,206	66,383
ARRA - Communities Putting Prevention to Work: Chronic Disease Self-Manage		FAA	93.725	339,883	4,400
SUBTOTAL DIRECT FROM:				853,272	66,233
SUBTOTAL ADMINISTRATION ON AGING, DEPARTMENT OF HEALTH AND HUMAN SERVICES				853,272	66,233
ADMINISTRATION ON AGING, OFFICE OF THE SECRETARY, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
DIRECT FROM:					
ADMINISTRATION ON AGING, OFFICE OF THE SECRETARY, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Special Programs for the Aging: Title VII, Chapter 2: Long Term Care Ombudsman Services for Older Individua		IHA	93.042	252,535	0
Special Programs for the Aging: Title III, Part D: Disease Prevention and Health Promotion Services		IHA	93.043	233,301	0
National Family Caregiver Support, Title III, Part E		IHA	93.052	1,452,096	0
Lifespan Respite Care Program		IHA	93.072	27,184	0
Affordable Care Act - Aging and Disability Resource Center		IHA	93.517	195,101	0
93.518 - Affordable Care Act - Medicare Improvements for Patients and Providers		IHA	93.518	86,786	0
SUBTOTAL DIRECT FROM:				2,247,003	0
SUBTOTAL ADMINISTRATION ON AGING, OFFICE OF THE SECRETARY, DEPARTMENT OF HEALTH AND HUMAN SERVICES				2,247,003	0
AGENCY FOR HEALTH CARE POLICY AND RESEARCH, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
DIRECT FROM:					
AGENCY FOR HEALTH CARE POLICY AND RESEARCH, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Research on Healthcare Costs, Quality and Outcomes		GFE	93.226	48,032	121,845
SUBTOTAL DIRECT FROM:				48,032	121,845

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

NONCASH
INDICATOR

STATE¹
AGENCY

CFDA / OTHER ID NUMBER

DIRECT
EXPENDITURES

PASSED TO
SUBRECIPIENTS

PASS-THROUGH PROGRAMS FROM:							
ARIZONA STATE UNIVERSITY							
			GFE	93.226 / 93.ASU 11-485	29,292	0	
CHILDREN'S HOSPITAL PHILADELPHIA							
			GFE	93.226 / 93.951119RSUB	14,273	0	
CHILDRENS HOSPITAL							
			GFE	93.226 / 93.AWD-113539	28,765	0	
KAISER FOUNDATION HEALTH PLAN COLORADO							
			GFE	93.226 / 93.09DMAGI-05-UCD	41,691	0	
			GFE	93.226 / 93.1R21HS019760-01	10,528	0	
			GFE	93.226 / 93.8236	3,720	0	
			GFE	93.226 / 93.AWD100403	7,928	0	
OREGON HEALTH SCIENCES UNIVERSITY							
			GFE	93.226 / 93.GEMME0086	91,926	0	
			GFE	93.226 / 93.GEMME0086_AMD01	4,065	0	
UNIVERSITY OF CALIFORNIA AT DAVIS							
			GFE	93.226 / 93.AWD-112480	590	0	
WESTAT, INC							
			GFE	93.225 / 93.8846-04-S-001	34,436	0	
			GFE	93.226 / 93.8846.02-S02	16,128	0	
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					283,342	0	
SUBTOTAL AGENCY FOR HEALTH CARE POLICY AND RESEARCH, DEPARTMENT OF HEALTH AND HUMAN SERVICES					331,374	121,845	
AGENCY FOR HEALTHCARE RESEARCH AND QUALITY, DEPARTMENT OF HEALTH AND HUMAN SERVICES							
PASS-THROUGH PROGRAMS FROM:							
DENVER HEALTH AND HOSPITAL AUTHORITY							
			GFE	93.715 / 93.E2922	1,136,426	42,927	
KAISER FOUNDATION HEALTH PLAN COLORADO							
			GFE	93.715 / 93.1R01HS019912-01	16,254	0	
			GFE	93.715 / 93.8036-101915	73,985	0	
UNIVERSITY OF WASHINGTON							
			GFE	93.715 / 93.SUB#728421Z	9,219	0	
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					1,235,884	42,927	
SUBTOTAL AGENCY FOR HEALTHCARE RESEARCH AND QUALITY, DEPARTMENT OF HEALTH AND HUMAN SERVICES					1,235,884	42,927	
AGENCY FOR TOXIC SUBSTANCES AND DISEASE REGISTRY, DEPARTMENT OF HEALTH AND HUMAN SERVICES							
DIRECT FROM:							
AGENCY FOR TOXIC SUBSTANCES AND DISEASE REGISTRY, DEPARTMENT OF HEALTH AND HUMAN SERVICES							
			FAA	93.240	230,485	0	
			FAA	93.538	550,658	0	
SUBTOTAL DIRECT FROM:					781,143	0	
SUBTOTAL AGENCY FOR TOXIC SUBSTANCES AND DISEASE REGISTRY, DEPARTMENT OF HEALTH AND HUMAN SERVICES					781,143	0	
BUREAU OF HEALTH RESOURCES DEVELOPMENT, HEALTH RESOURCES AND SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES							
PASS-THROUGH PROGRAMS FROM:							
COLORADO NONPROFIT DEVELOPMENT CENTER							
			GFE	93.914 / 93.H89HA00027	201,019	0	
			GFE	93.914 / 93.PN200709-024-1	(18,731)	0	
PITON FOUNDATION							
			GFE	93.914 / 93.PN:200703-113	12,839	0	
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					195,127	0	
SUBTOTAL BUREAU OF HEALTH RESOURCES DEVELOPMENT, HEALTH RESOURCES AND SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES					195,127	0	
CENTERS FOR DISEASE CONTROL AND PREVENTION, DEPARTMENT OF HEALTH AND HUMAN SERVICES							
DIRECT FROM:							
CENTERS FOR DISEASE CONTROL AND PREVENTION, DEPARTMENT OF HEALTH AND HUMAN SERVICES							
			FAA	93.069	3,568,907	6,072,907	
			FAA	93.070	7,261	9,467	

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹		DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
		AGENCY	CFDA / OTHER ID NUMBER		
Project Grants and Cooperative Agreements for Tuberculosis Control Programs		FAA	93.116	511,315	236,867
Injury Prevention and Control Research and State and Community Based Programs		FAA	93.136	803,372	568,343
Occupational Safety and Health Program		FAA	93.262	122,440	0
Occupational Safety and Health Program		GFE	93.262	386,638	909,410
Adult Viral Hepatitis Prevention and Control		FAA	93.270	331,783	5,782
Centers for Disease Control and Prevention_Investigations and Technical Assistance		FAA	93.283	14,293,411	298,641
Centers for Disease Control and Prevention_Investigations and Technical Assistance		GFE	93.283	154,386	193,796
Strengthening Public Health Infrastructure for Improved Health Outcomes		FAA	93.507	416,442	39,668
Centers for Disease Control and Prevention -Affordable Care Act (ACA) - Communities Putting Prevention to W		FAA	93.520	175,135	0
Prevention and Public Health Fund (Affordable Care Act) - Capacity Building Assistance to Strengthen Public		FAA	93.539	129,635	388,569
The Patient Protection and Affordable Care Act of 2010 (ACA)		GFE	93.541	629,538	31,208
The Patient Protection and Affordable Care Act of 2010 (Affordable Care Act) authorizes Coordinated Chronic		FAA	93.544	180,476	4,867
ARRA-Colorado Emerging Infections Program-ARRA-HAI		FAA	93.717	79,929	0
ARRA-Epidemiology and Lab Capacity for Infectious Disease		FAA	93.717	347,788	0
ARRA - Prevention and Wellness-State, Territories and Pacific Islands		FAA	93.723	231,655	0
ARRA-Prevention and Wellness - Communities Putting Prevention to Work Fundi		FAA	93.723	26,356	0
Prevention, Diabetes Prevention, Behav ARRA-Healthy Communities, Tobacco Ed		FAA	93.723	455,511	1,000
Prevention, Diabetes Prevention, Behav. ARRA-Healthy Communities, Tobacco E		FAA	93.723	365,219	0
ARRA-Health Information Technology and Public Health		FAA	93.729	228,884	22,500
Cooperative Agreements to Support Comprehensive School Health Programs to Prevent the Spread of HIV and Oth		DAI	93.938	506,010	77,330
HIV Prevention Activities_Health Department Based		FAA	93.940	2,536,300	1,624,921
HIV Demonstration, Research, Public and Professional Education Projects		FAA	93.941	482,488	5,770
Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance		FAA	93.944	1,126,961	171,322
Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs		FAA	93.946	200,421	8
Preventive Health Services_Sexually Transmitted Diseases Control Grants		FAA	93.977	1,139,310	224,584
Preventive Health and Health Services Block Grant		FAA	93.991	694,997	336,661
				-----	-----
SUBTOTAL DIRECT FROM:				30,132,568	11,223,621
PASS-THROUGH PROGRAMS FROM:					
ACRIN					
Centers for Research and Demonstration for Health Promotion and Disease Prevention		GFE	93.135 / 93.AWD-110952	9,000	0
AMERICAN CANCER SOCIETY					
Centers for Disease Control and Prevention_Investigations and Technical Assistance		GFE	93.283 / 93.ACS# 10423	4,111	0
Centers for Disease Control and Prevention_Investigations and Technical Assistance		GFE	93.283 / 93.ACS# 10424	3,592	0
AMERICAN THROMBOSIS AND HEMOSTASIS NETWO					
Disabilities Prevention		GFE	93.184 / 93.ATHN2011001	4,738	18,222
Centers for Disease Control and Prevention_Investigations and Technical Assistance		GFE	93.283 / 93.ATHN2011001-P1-1	55,072	0
ASSOCIATION FOR PUBLIC HEALTH LABORATORI					
Laboratory Leadership, Workforce Training and Management Development, Improving Public Health Laboratory In		GFE	93.065 / 93.1U60HM000803	51,369	0
ASSOCIATION OF AMERICAN MEDICAL COLLEGES					
Centers for Disease Control and Prevention_Investigations and Technical Assistance		GFE	93.283 / 93.MM-1040-08/08	11,967	0
Centers for Disease Control and Prevention_Investigations and Technical Assistance		GFE	93.283 / 93.RMPHEC2006-036	475	0
Assoc. Public Health Laboratories					
Laboratory Leadership, Workforce Training and Management Development, Improving Public Health Laboratory In		FAA	93.065 / 93.U60/CD303019	(717)	0
Centers for Disease Control and Prevention_Investigations and Technical Assistance		FAA	93.283 / 93.U60/CD303019	(2,903)	0
CENTER FOR CONSTRUCTION RESEARCH AND TRA					
Occupational Safety and Health Program		GFB	93.262 / 93.10 5 PS	4,173	0
DENVER HEALTH AND HOSPITAL					
Laboratory Training, Evaluation, and Quality Assurance Programs		GFE	93.064 / 93.AWD-121668	7,512	0
Laboratory Training, Evaluation, and Quality Assurance Programs		GFE	93.064 / 93.E2238-A-1	175	0
Laboratory Training, Evaluation, and Quality Assurance Programs		GFE	93.064 / 93.E3062-B	35,000	0
Immunization Research, Demonstration, Public Information and Education: Training and Clinical Skills Improv		GFE	93.185 / 93.E2431-C	49,185	0
Immunization Research, Demonstration, Public Information and Education: Training and Clinical Skills Improv		GFE	93.185 / 93.E2431C-2	43,083	0
Immunization Research, Demonstration, Public Information and Education: Training and Clinical Skills Improv		GFE	93.185 / 93.E2431S	(76)	0
Immunization Research, Demonstration, Public Information and Education: Training and Clinical Skills Improv		GFE	93.185 / 93.E2432-2	27,323	0
Immunization Research, Demonstration, Public Information and Education: Training and Clinical Skills Improv		GFE	93.185 / 93.E2432-3	52,992	0
HIV Demonstration, Research, Public and Professional Education Projects		GFE	93.941 / 93.AWD-121667	5,238	0
HIV Demonstration, Research, Public and Professional Education Projects		GFE	93.941 / 93.E3062A-1	31,200	0
Preventive Health Services_Sexually Transmitted Diseases Control Grants		GFE	93.977 / 93.E1919E-3	(77)	0
Preventive Health Services_Sexually Transmitted Diseases Research, Demonstrations, and Public Information a		GFE	93.978 / 93.E1919D-13	(26)	0
DENVER HEALTH AND HOSPITAL AUTHORITY					
The Patient Protection and Affordable Care Act of 2010 (Affordable Care Act) authorizes Community Transform		GFE	93.531 / 93.E3176-E	10,546	0
Preventive Health Services_Sexually Transmitted Diseases Research, Demonstrations, and Public Information a		GFE	93.978 / 93.E3062-A	26,796	0
HISPANIC ACCESS FOUNDATION					
Centers for Disease Control and Prevention_Investigations and Technical Assistance		GFE	93.283 / 93.AWD-121778	7,003	0
KAISER FOUNDATION HEALTH PLAN COLORADO					
Centers for Disease Control and Prevention_Investigations and Technical Assistance		GFE	93.283 / 93.115-9365-02	14,674	0
Macro International, Inc.					
ARRA: Enhancing Cancer Registry Data for Comparative Effectiveness		FAA	93.200-2008-27957/order 8	465,890	0
PUBLIC HEALTH SEATTLE & KING COUNTY					

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Innovations in Applied Public Health Research		GFE	93.061 / 93.T03241T_AMD01	72,964	0
STATE OF UTAH					
ARRA-		GFE	93.723 / 93.UT086112_AMD04	0	8,779
State of Wyoming-Health Dept.					
Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs		FAA	93.946 / 93.CDC Award	56,748	0
TRI-COUNTY HEALTH DEPARTMENT					
Innovations in Applied Public Health Research		GFE	93.061 / 93.CPPW2010-047	353,546	0
TULANE UNIVERSITY					
Centers for Research and Demonstration for Health Promotion and Disease Prevention		GFE	93.135 / 93.AWD-120371	467,399	0
Centers for Research and Demonstration for Health Promotion and Disease Prevention		GFE	93.135 / 93.TUL-610-10/11	302,937	0
UNIVERSITY OF MASSACHUSETTS					
Public Health Emergency Preparedness		GFE	93.069 / 93.6121808/RFS2011039	(2,029)	0
UNIVERSITY OF NORTH CAROLINA					
Injury Prevention and Control Research and State and Community Based Programs		GFE	93.136 / 93.5-53212	10,608	0
Injury Prevention and Control Research and State and Community Based Programs		GFE	93.136 / 93.5-53212_YR2	51,113	0
UNIVERSITY OF WASHINGTON					
Centers for Research and Demonstration for Health Promotion and Disease Prevention		GFE	93.135 / 93.704013	5,144	0
Centers for Research and Demonstration for Health Promotion and Disease Prevention		GFE	93.135 / 93.727370	7,335	0
University of Arizona					
Public Health Emergency Preparedness		FAA	93.069 / 93.1U90TP00040501	475	0
WEST VIRGINIA UNIVERSITY					
Injury Prevention and Control Research and State and Community Based Programs		GFE	93.136 / 93.04-441-UC-YR04	871	0
Injury Prevention and Control Research and State and Community Based Programs		GFE	93.136 / 93.04-441-UC-YR4	45,597	0
WESTAT, INC					
HIV Prevention Activities_Non-Governmental Organization Based		GFE	93.939 / 93.N01-HD08-0001	1,606,806	281,727
				-----	-----
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				3,896,829	308,728
				-----	-----
SUBTOTAL CENTERS FOR DISEASE CONTROL AND PREVENTION, DEPARTMENT OF HEALTH AND HUMAN SERVICES				34,029,397	11,532,349
				-----	-----
CENTERS FOR MEDICARE AND MEDICAID SERVICES, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
DIRECT FROM:					
CENTERS FOR MEDICARE AND MEDICAID SERVICES, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Health Care Innovation Awards (HCIA)		UHA	93.610 / 93.HHMS5002011	257,793	0
CHIP Performance Bonus Payments		UHA	93.75X0515	30,659,792	0
Children's Health Insurance Program		UHA	93.767 / 93.CBHP all	130,198,520	522,807
Children's Health Insurance Program		UHA	93.767 / 93.CHIPRA all	1,335,626	519,466
Medicaid Infrastructure Grants To Support the Competitive Employment of People with Disabilities		UHA	93.768 / 93.1MIGC30538A	543,147	0
Medicare_Supplementary Medical Insurance		FAA	93.774	235,010	0
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations		IHA	93.779	126,611	0
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations		SFA	93.779	274,479	346,260
Money Follows the Person Rebalancing Demonstration		UHA	93.791 / 93.1LIMFP330743	449,538	0
				-----	-----
SUBTOTAL DIRECT FROM:				164,080,516	1,388,533
				-----	-----
PASS-THROUGH PROGRAMS FROM:					
ABT ASSOCIATES INC					
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations		GFE	93.779 / 93.18378	(1,506)	0
CNA CORPORATION					
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations		GFE	93.779 / 93.11-UCD-1-A002	171,964	0
MATHEMATICA POLICY RESEARCH INC					
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations		GFE	93.779 / 93.6925S02105	1,744	0
				-----	-----
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				172,202	0
				-----	-----
SUBTOTAL CENTERS FOR MEDICARE AND MEDICAID SERVICES, DEPARTMENT OF HEALTH AND HUMAN SERVICES				164,252,718	1,388,533
				-----	-----
DEPARTMENT OF HEALTH AND HUMAN SERVICES					
DIRECT FROM:					
DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Unclassified Grants and Contracts		GFE	93.000	5,985	0
Unclassified Grants and Contracts		UHA	93.000 / 93.500-04-0035C	198	0
				-----	-----
SUBTOTAL DIRECT FROM:				6,183	0
				-----	-----
PASS-THROUGH PROGRAMS FROM:					
AKTIV-DRY LLC					
Unclassified Grants and Contracts		GFB	93.000 / 93.OCG4745B	3,633	0
ALBERT EINSTEIN COLLEGE OF MEDICINE					

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Unclassified Grants and Contracts ASSOCIATION OF UNIVERSITY CNTRS ON DISAB		GFE	93.000 / 93.9-526-3534	(7,997)	0
Unclassified Grants and Contracts BROWN UNIVERSITY		GFB	93.000 / 93.470	145,644	15,000
Unclassified Grants and Contracts COLUMBIA UNIVERSITY		GFB	93.000 / 93.270199	3,971	0
Unclassified Grants and Contracts GEORGETOWN UNIVERSITY		GFE	93.000 / 93.AWD101587	176	0
Unclassified Grants and Contracts JAEB CENTER FOR HEALTH RESEARCH		GFE	93.000 / 93.RX 4285-890-UCD	11,657	0
Unclassified Grants and Contracts MAYO CLINIC ROCHESTER		GFE	93.000 / 93.U01 HD41890	186,903	0
ARRA MEDICAL COLLEGE OF WISCONSIN INC		GFB	93.000 / 93.90TR0002/01	272,671	0
Unclassified Grants and Contracts SOLIGENIX		GFE	93.000 / 93.AWD100933	10	0
Unclassified Grants and Contracts SYNKERA TECHNOLOGIES, INC.		GFB	93.000 / 93.OCG5277B	140,107	0
Unclassified Grants and Contracts		GFB	93.000 / 93.70071	110,896	0
Unclassified Grants and Contracts		GFB	93.000 / 93.OCG5306B	12,329	0
THE MIND RESEARCH NETWORK		GFB	93.000 / 93.OCG5426B	466,000	0
Unclassified Grants and Contracts UNIVERSITY OF OKLAHOMA HEALTH SCIENCES C		GFE	93.000 / 93.RS20081419-01	499	0
Weld County Project Connect WELD (DHHS)		GKA	93.N/A	500	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				1,346,999	15,000
SUBTOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES				1,353,182	15,000
FOOD AND DRUG ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
DIRECT FROM:					
FOOD AND DRUG ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Food and Drug Administration: Research		FAA	93.103	228,570	0
Food and Drug Administration: Research		BAA	93.103 / 93.HHSF223200840146C	52,523	0
Food Safety and Security Monitoring Project		FAA	93.448	396,404	0
Ruminant Feed Ban Support Project		BAA	93.449 / 93.1U18fd003994-01	118,388	0
National RF National Standards		FAA	93.HHSF223201010138M	2,433	0
Seasonal Flu		FAA	93.HHSP233201100129M	2,500	0
SUBTOTAL DIRECT FROM:				800,818	0
SUBTOTAL FOOD AND DRUG ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES				800,818	0
HEALTH RESOURCES AND SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
DIRECT FROM:					
HEALTH RESOURCES AND SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Model State-Supported Area Health Education Centers		GFE	93.107	35,336	446,890
Maternal and Child Health Federal Consolidated Programs		FAA	93.110	578,982	56,922
Maternal and Child Health Federal Consolidated Programs		GFE	93.110	1,358,611	84,352
Grants for Preventive Medicine		GFE	93.117	291,529	0
Emergency Medical Services for Children		FAA	93.127	124,736	0
Cooperative Agreements to States/ Territories for the Coordination and Development or Primary Care Officers		FAA	93.130	131,514	0
AIDS Education and Training Centers		GFE	93.145	861,142	1,187,145
Coordinated Services and Access to Research for Women, Infants, Children, and Youth		GFE	93.153	(23,321)	0
Grants to States for Loan Repayment Program		FAA	93.165	821,500	0
National Research Service Award in Primary Care Medicine		GFE	93.186	293,610	0
Allied Health Special Projects		GFC	93.191	132,099	0
Traumatic Brain Injury State Demonstration Grant Program		IHA	93.234	143,687	0
Grants for Dental Public Health Residency Training		FAA	93.236	327,834	(4,243)
Advanced Education Nursing Grant Program		GFE	93.247	805,951	92,901
Universal Newborn Hearing Screening		FAA	93.251	250,616	1,278
Universal Newborn Hearing Screening		GFE	93.251	54,696	0
State Planning Grants Health Care Access for the Uninsured		UHA	93.256 / 93.HRSA-1650-01	4,437,278	971,753
Advanced Education Nursing Traineeships		GFC	93.358	43,565	0
Advanced Education Nursing Traineeships		GFE	93.358	105,321	0
Advanced Education Nursing Traineeships		GKA	93.358 / 93.1 A10HP18224-01-00	22,801	0
Advanced Education Nursing Traineeships		GGJ	93.358 / 93.A01HP22074	17,609	0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT	PASSED TO
				EXPENDITURES	SUBRECIPIENTS
Grants for Graduate Training in Family Medicine		GFB	93.379	(1,890)	0
ARRA-State Loan Repayment Program		FAA	93.402	901,153	0
ARRA-		GFE	93.403	(2,534)	8,611
ARRA-		GFE	93.411	(221)	0
ARRA-State Primary Care Offices		FAA	93.414	79,315	0
ARRA Nursing Workforce Diversity		GJK	93.417 / 93.D1NHP15413	225,585	0
Affordable Care Act (ACA) Grants for School-Based Health Center Capital Expenditures		GFE	93.501	16,955	0
Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program		FAA	93.505	724,092	556,412
Affordable Care Act (ACA) State Health Care Workforce Development Grants		FAA	93.509	47,336	0
Affordable Care Act (ACA) Primary Care Residency Expansion Program		GFE	93.510	275,993	0
Affordable Care Act (ACA) Expansion of Physician Assistant Training Program		GFE	93.514	88,000	0
Affordable Care Act (ACA) Expansion of Physician Assistant Training Program		GJL	93.514	44,699	0
Affordable Care Act (ACA) Nurse-Managed Health Clinics		GFE	93.515	460,396	0
Affordable Care Act (ACA) Public Health Training Centers Program		GFE	93.516	640,782	75,600
The Affordable Care Act: Building Epidemiology, Laboratory, and Health Information Systems Capacity in the Health Careers Opportunity Program		FAA	93.521	1,014,405	36,454
Vision Research		GFE	93.822	403,014	174,363
Grants for Training in Primary Care Medicine and Dentistry		GFE	93.867	15,713	0
Health Care and Other Facilities		GFE	93.884	346,817	0
Specially Selected Health Projects		GJC	93.887	22,173	0
Specially Selected Health Projects		GFE	93.888	58,152	0
Specially Selected Health Projects		GJA	93.888	245	0
Specially Selected Health Projects		GGJ	93.888 / 93.D1DHP20359-01-00	124,497	0
Specially Selected Health Projects		GGJ	93.888 / 93.D1DHP16310-01-00	933	0
Rural Health Medical Education Demonstration Projects		GTA	93.906	209,391	0
HIV Care Formula Grants		FAA	93.917	10,252,520	3,598,273
HIV Care Formula Grants		FAA	93.917 / 93.Program income QT#	2,832,652	826,926
Ryan White HIV/AIDS Dental Reimbursements/Community Based Dental Partnership		GFE	93.924	110,963	201,699
Special Projects of National Significance		FAA	93.928	13,920	0
Maternal and Child Health Services Block Grant to the States		FAA	93.994	3,543,038	3,632,999
SUBTOTAL DIRECT FROM:				33,263,190	11,948,335
PASS-THROUGH PROGRAMS FROM:					
AMERICAN ACADEMY OF PEDIATRICS					
ARRA-		GFE	93.419 / 93.700800-DENVER	31,885	0
AMERICAN HUMANE ASSOCIATION					
Affordable Care Act (ACA) Public Health Training Centers Program		GFE	93.516 / 93.AWD-122988	52,951	0
COLUMBIA UNIVERSITY					
Emergency Medical Services for Children		GFE	93.127 / 93.2(ACCT#5-30224)	123,499	0
Emergency Medical Services for Children		GFE	93.127 / 93.8(ACCT#5-36138)	25,433	0
ARRA-		GFE	93.418 / 93.7(ACCT#5-39621)	49,034	0
CROTCHED MOUNTAIN					
Maternal and Child Health Federal Consolidated Programs		GFE	93.110 / 93.3023400-0	41,526	0
DENVER DEPT OF HUMAN SERVICES					
Maternal and Child Health Federal Consolidated Programs		GFE	93.110 / 93.CE61304 (1)	127	0
Maternal and Child Health Federal Consolidated Programs		GFE	93.110 / 93.CE61304 YR04	1,183	0
DENVER HEALTH AND HOSPITAL					
Grants for Preventive Medicine		GFE	93.117 / 93.E2934-B1	155,624	0
Grants for Preventive Medicine		GFE	93.117 / 93.E2943-B	70,562	0
EMORY UNIVERSITY, ATLANTA					
Vision Research		GFE	93.867 / 93.5-40655-G4	31,219	0
MASSACHUSETTS GENERAL HOSPITAL					
Maternal and Child Health Federal Consolidated Programs		GFE	93.110 / 93.208606-992711	12,446	0
Maternal and Child Health Federal Consolidated Programs		GFE	93.110 / 93.213671-992703	41,979	0
Maternal and Child Health Federal Consolidated Programs		GFE	93.110 / 93.213671-992705	38,656	0
Maternal and Child Health Federal Consolidated Programs		GFE	93.110 / 93.213671-992711	33,011	0
Maternal and Child Health Federal Consolidated Programs		GFE	93.110 / 93.220039	35,121	0
Maternal and Child Health Federal Consolidated Programs		GFE	93.110 / 93.220043	1,973	0
Maternal and Child Health Federal Consolidated Programs		GFE	93.110 / 93.220047	83,699	0
Maternal and Child Health Federal Consolidated Programs		GFE	93.110 / 93.220554	40,668	0
Maternal and Child Health Federal Consolidated Programs		GFE	93.110 / 93.6UA3MC11054-04-02	23,525	0
Maternal and Child Health Federal Consolidated Programs		GFE	93.110 / 93.AWD 100121	(8)	0
Maternal and Child Health Federal Consolidated Programs		GFE	93.110 / 93.AWD-123602	30,679	0
Maternal and Child Health Federal Consolidated Programs		GFE	93.110 / 93.UA3MC11054	(292)	0
MDRC					
Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program		GTA	93.505 / 93.HHSP23320072909YC	(12,227)	0
NANOTRANS TECHNOLOGIES, INC.					
Vision Research		GFE	93.867 / 93.R41EY020097-01	76,066	0
OREGON HEALTH SCIENCES UNIVERSITY					
Advanced Education Nursing Grant Program		GFE	93.247 / 93.ASON00260-UC	1,871	0
PUEBLO COMMUNITY HEALTH CENTER					

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease		GFE	93.918 / 93.0305-033-D	18,803	0
Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease		GFE	93.918 / 93.CU EIS CONTRCT2003	6,239	0
RADIKAL THERAPEUTICS					
Maternal and Child Health Federal Consolidated Programs		GFE	93.110 / 93.AWD-111381	32,240	0
ST LUKES ROOSEVELT INSTITUTE FOR HEALTH					
Vision Research		GFE	93.867 / 93.NORDIC01-A	5,031	0
TEXAS HEALTH INSTITUTE					
Maternal and Child Health Federal Consolidated Programs		GFE	93.110 / 93.AWD-093259	64	0
Maternal and Child Health Federal Consolidated Programs		GFE	93.110 / 93.AWD110026	42,373	0
Maternal and Child Health Federal Consolidated Programs		GFE	93.110 / 93.U22MC10761	23,733	0
UNIVERSITY OF KANSAS					
Nurse Education, Practice and Retention Grants		GFE	93.359 / 93.QC840844	57,657	0
UNIVERSITY OF MICHIGAN					
Emergency Medical Services for Children		GFE	93.127 / 93.3001656065	9,447	0
UNIVERSITY OF NORTH CAROLINA CHAPEL HILL					
Rural Health Research Centers		GFE	93.155 / 93.5-58757	19,917	0
Rural Health Research Centers		GFE	93.155 / 93.5-58757_YR02	465,337	0
UNIVERSITY OF OKLAHOMA HEALTH SCIENCES C					
Advanced Education Nursing Grant Program		GFE	93.247 / 93.TS20080959-05	16,090	0
UNIVERSITY OF TEXAS AT SAN ANTONIO					
Maternal and Child Health Federal Consolidated Programs		GFE	93.110 / 93.131321/130845	5,039	402
UNIVERSITY OF UTAH					
Vision Research		GFE	93.867 / 93.10007757	(6,930)	0
Vision Research		GFE	93.867 / 93.PO#0000140633	7,643	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				1,692,893	402
SUBTOTAL HEALTH RESOURCES AND SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES				34,956,083	11,948,737
INDIAN HEALTH SERVICE, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
DIRECT FROM:					
INDIAN HEALTH SERVICE, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Special Diabetes Program for Indians: Diabetes Prevention and Treatment Projects		GFE	93.237	1,650,359	41,836
SUBTOTAL DIRECT FROM:				1,650,359	41,836
PASS-THROUGH PROGRAMS FROM:					
MONTANA-WYOMING TRIBAL LEADERS COUNCIL					
Epidemiology Cooperative Agreements		GFE	93.231 / 93.U26IHS300285/02	(19,532)	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				(19,532)	0
SUBTOTAL INDIAN HEALTH SERVICE, DEPARTMENT OF HEALTH AND HUMAN SERVICES				1,630,827	41,836
NATIONAL INSTITUTES OF HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
DIRECT FROM:					
NATIONAL INSTITUTES OF HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Oral Diseases and Disorders Research		GFE	93.121	67,367	0
Research Related to Deafness and Communication Disorders		GFE	93.173	211,124	0
MARC		GSA	93.1T34GM092711-01	165,035	0
Mental Health Research Grants		GFE	93.242	10,373	0
Alcohol National Research Service Awards for Research Training		GFE	93.272	560,906	0
Alcohol Research Programs		GFE	93.273	24,846	0
Drug Abuse and Addiction Research Programs		GFE	93.279	81,339	0
Mental Health National Research Service Awards for Research Training		GFE	93.282	374,466	0
Nursing Research		GFE	93.361	29,763	0
National Center for Research Resources		GFE	93.389	(24)	0
Cancer Research Manpower		GFB	93.398	1,322	0
Cancer Research Manpower		GFE	93.398	397,142	0
STEPS - ARRA		GTA	93.701	58,292	0
Cardiovascular Disease Research		GFE	93.837	381,710	0
Lung Diseases Research		GFE	93.838	1,618,855	30,304
Blood Diseases and Resources Research		GFE	93.839	60,682	0
Arthritis, Musculoskeletal and Skin Diseases Research		GFE	93.846	297,431	0
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847	1,418,498	0
Extramural Research Programs in the Neurosciences and Neurological Disorders		GFE	93.853	565,807	0
Extramural Research Programs in the Neurosciences and Neurological Disorders		GGJ	93.853	124,979	0
Allergy, Immunology and Transplantation Research		GFE	93.855	669,327	0
Microbiology and Infectious Diseases Research		GFE	93.856	(572)	0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT	PASSED TO
				EXPENDITURES	SUBRECIPIENTS
Biomedical Research and Research Training		GFE	93.859	1,733,104	142,457
Biomedical Research and Research Training		GGJ	93.859	72,686	0
Population Research		GFE	93.864	147,715	0
Child Health and Human Development Extramural Research		GFE	93.865	525,059	0
Aging Research		GFE	93.866	429,237	18,935
Medical Library Assistance		GFE	93.879	494,229	0
CC Registry Data Transplant		FAA	93.HHSN261201200053P	4,980	0
SUBTOTAL DIRECT FROM:				10,525,678	191,696
PASS-THROUGH PROGRAMS FROM:					
ABLELINK TECHNOLOGIES, INC.					
Aging Research		GFC	93.866 / 93.2R44AG034726-02	41,608	0
ACRIN					
Cancer Detection and Diagnosis Research		GFE	93.394 / 93.ACRIN-6654	41,217	0
ALBERT EINSTEIN COLLEGE OF MEDICINE					
Population Research		GFE	93.864 / 93.9-526-1573	69,017	0
Population Research		GFE	93.864 / 93.9-526-5706	181,993	0
ALBERT EINSTEIN COLLEGE OF MEDICINE OF Y					
Aging Research		GFE	93.866 / 93.9-526-5809	15,107	0
AMERICAN ACADEMY CHILD ADOLESCENT PSYCHI					
Career Development Awards		GFE	93.277 / 93.K12DA000357	79,274	0
AMERICAN COLLEGE OF RADIOLOGY					
Cancer Treatment Research		GFE	93.395 / 93.ACOR CA21661	50,194	0
Cancer Treatment Research		GFE	93.395 / 93.CA021661	63,276	0
AURORA MENTAL HEALTH CENTER					
Mental Health Research Grants		GFE	93.242 / 93.AWD-122249	114,296	0
AUTISM SOCIETY OF COLORADO					
Child Health and Human Development Extramural Research		GFE	93.865 / 93.H6MMC22737-JFK	50,316	0
Arizona State University					
ARRA		GLA	93.701 / 93.11-437	25,995	0
ARRA		GLA	93.701 / 93.RC2ES018801/10-264	(487)	0
BANNER HEALTH RESEARCH INSTITUTE					
Arthritis, Musculoskeletal and Skin Diseases Research		GFB	93.846 / 93.751179-SUB	108,343	0
BAYLOR COLLEGE OF MEDICINE					
Cancer Treatment Research		GFE	93.395 / 93.1R01CA132899-01A1	2,146	0
Cancer Biology Research		GFE	93.396 / 93.PO#560067137	70,448	0
BENAROYA RESEARCH INSTITUTE AT VIRGINIA					
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847 / 93.FY11.006.03346-01.A	36,547	0
BLACK HILLS CENTER FOR AMERICAN INDIAN H					
Cardiovascular Disease Research		GFE	93.837 / 93.U01HL087422-04	(881)	0
BLUESUN, INC					
Mental Health Research Grants		GFC	93.242	52,174	0
BOOZ ALLEN HAMILTON INC.MD					
Cancer Centers Support		GFE	93.397 / 93.98414SXB23	2,927	0
Cancer Centers Support		GFE	93.397 / 93.PN200805-330_SUP01	31,890	0
BOSTON UNIVERSITY					
Cancer Biology Research		GFB	93.396 / 93.GC208073NGC	62,497	0
Extramural Research Programs in the Neurosciences and Neurological Disorders		GFE	93.853 / 93.RA205290 NGO	(45)	0
BOULDER NON-LINEAR SYSTEMS INC					
National Center for Research Resources		GFB	93.389 / 93.OCG 5357B	115,695	0
BRIGHAM AND WOMENS HOSPITAL					
ARRA		GFB	93.701 / 93.106381	6,052	0
Lung Diseases Research		GFE	93.838 / 93.103118	142,574	0
Lung Diseases Research		GFE	93.838 / 93.SUB#103118#3	14,562	0
Arthritis, Musculoskeletal and Skin Diseases Research		GFE	93.846 / 93.P50 AR044750	(10,746)	0
CALIFORNIA INSTITUTE OF TECHNOLOGY					
Drug Abuse and Addiction Research Programs		GFB	93.279 / 93.19-1089866	232,226	0
ARRA		GFB	93.701 / 93.19-1089922	102,594	0
Biomedical Research and Research Training		GFB	93.859 / 93.68-1089974	814,382	0
CARING FAMILY LLC					
Aging Research		GFC	93.866 / 93.2R44AG024014-02A1	20,819	0
CENTRE FOR ADDICTION AND MENTAL HEALTH					
Mental Health Research Grants		GFB	93.242 / 93.OCG5396B	80,132	0
CHILDREN'S HOSPITAL BOSTON					
ARRA		GFB	93.701 / 93.89996	56,746	0
Medical Library Assistance		GFB	93.879 / 93.88632	462,014	0
CHILDREN'S HOSPITAL LOS ANGELES					
Blood Diseases and Resources Research		GFE	93.839 / 93.8018-RGF004969	3,474	0
CHILDREN'S HOSPITAL PHILADELPHIA					
Mental Health Research Grants		GFE	93.242 / 93.951218RSUB	86,343	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER		DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Mental Health Research Grants		GFE	93.242	/ 93.PO NO.951014RSUB	(7,251)	0
Cancer Cause and Prevention Research		GFE	93.393	/ 93.95080RSUB#20126	(6,218)	0
Cancer Cause and Prevention Research		GFE	93.393	/ 93.951097RSUB	24,781	0
Cancer Cause and Prevention Research		GFE	93.393	/ 93.ACTIVITY# 20126	14,738	0
CHILDRENS HOSPITAL						
Digestive Diseases and Nutrition Research		GFE	93.848	/ 93.G07269/DK078377-05	9	0
CHILDRENS RESEARCH INSTITUTE						
Child Health and Human Development Extramural Research		GFE	93.865	/ 93.2201790	(26,996)	0
Child Health and Human Development Extramural Research		GFE	93.865	/ 93.3868-10-01/HD061221	(32)	0
Child Health and Human Development Extramural Research		GFE	93.865	/ 93.3868-10-01_AMD01	162	0
Child Health and Human Development Extramural Research		GFE	93.865	/ 93.797272	32,858	0
CINCINNATI CHILDREN'S HOSPITAL MEDICAL C						
Child Health and Human Development Extramural Research		GFE	93.865	/ 93.108863	99,564	0
CLAREMONT GRADUATE UNIVERSITY						
Cancer Detection and Diagnosis Research		GFE	93.394	/ 93.7R01CA120945	46,156	0
CLINICAL TRIALS AND SURVEYS CORPORATION						
Lung Diseases Research		GFE	93.838	/ 93.HHSN268201100024C	1,867	0
COLUMBIA UNIVERSITY						
Discovery and Applied Research for Technological Innovations to Improve Human Health		GFB	93.286	/ 93.5-29052	63,429	0
CORNELL UNIVERSITY						
ARRA-		GFE	93.701	/ 93.9111781	20,412	0
DARTMOUTH COLLEGE						
ARRA-		GFE	93.701	/ 93.657	10,660	0
Child Health and Human Development Extramural Research		GFE	93.865	/ 93.SUB# 586	91,804	0
DENVER HEALTH AND HOSPITAL						
Cancer Cause and Prevention Research		GFE	93.393	/ 93.E-1815B-8	7,939	0
Cancer Cause and Prevention Research		GFE	93.393	/ 93.E1815B-7	(537)	0
Cardiovascular Disease Research		GFE	93.837	/ 93.E2062A-1	128,845	0
Lung Diseases Research		GFE	93.838	/ 93.DHH - E1392-B7	108,727	0
Lung Diseases Research		GFE	93.838	/ 93.DHH E3138-B	664	0
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847	/ 93.DHH E1942-D	56,993	0
DENVER HEALTH AND HOSPITAL AUTHORITY						
Cardiovascular Disease Research		GFE	93.837	/ 93.5R44CA06353504A2	1,172	0
DENVER RESEARCH INSTITUTE						
Nursing Research		GFE	93.361	/ 93.DENRES 003	27,225	0
DOR BIO PHARMA						
Allergy, Immunology and Transplantation Research		GFE	93.855	/ 93.AWD200801-165	269,502	0
DUKE CLINICAL RESEARCH INSTITUTE - DUMC						
Allergy, Immunology and Transplantation Research		GFE	93.855	/ 93.2-U19-AI056363-06	41,007	0
DUKE UNIVERSITY						
Cancer Treatment Research		GFE	93.395	/ 93.5U10CA76001-4/APEX	1,000	0
Cancer Treatment Research		GFE	93.395	/ 93.7U10CA76001	6,384	0
ARRA-		GFE	93.701	/ 93.203-0663	426,792	0
ARRA-		GFE	93.701	/ 93.DUKE173530	3,234	0
Cardiovascular Disease Research		GFB	93.837	/ 93.203-0515	(9,696)	0
Cardiovascular Disease Research		GFB	93.837	/ 93.203-1024	422,250	0
Allergy, Immunology and Transplantation Research		GFE	93.855	/ 93.2030944	33,589	0
Allergy, Immunology and Transplantation Research		GFE	93.855	/ 93.303-5672	(39,832)	0
Allergy, Immunology and Transplantation Research		GFE	93.855	/ 93.C10-ASC01-UCD	6,031	0
Allergy, Immunology and Transplantation Research		GFE	93.855	/ 93.D10-ASC01-UCD	29,457	0
DYSTONIA MEDICAL RESEARCH FOUNDATION						
Extramural Research Programs in the Neurosciences and Neurological Disorders		GFE	93.853	/ 93.U54NS065701	1,705	0
EMMES CORPORATION						
Extramural Research Programs in the Neurosciences and Neurological Disorders		GFE	93.853	/ 93.AWD-121572	482	0
EMORY UNIVERSITY, ATLANTA						
National Institutes of Health Pediatric Research Loan Repayment Program		GFE	93.285	/ 93.S696376	134,169	0
ARRA-		GFE	93.701	/ 93.S472806	7,935	0
ARRA-		GFE	93.701	/ 93.SUB#S472702	(108,262)	0
Kidney Diseases, Urology and Hematology Research		GFE	93.849	/ 93.5-23315-G3	2,907	0
Extramural Research Programs in the Neurosciences and Neurological Disorders		GFE	93.853	/ 93.S795006	139,334	5,916
Extramural Research Programs in the Neurosciences and Neurological Disorders		GFE	93.853	/ 93.U54NS065701	34	0
Allergy, Immunology and Transplantation Research		GFE	93.855	/ 93.S751088	51,706	0
Allergy, Immunology and Transplantation Research		GFE	93.855	/ 93.SUB#S698161	178,440	0
Biomedical Research and Research Training		GFE	93.859	/ 93.S568735	34,344	0
ENDOCRINE SOCIETY						
Biomedical Research and Research Training		GFE	93.859	/ 93.10002	25,479	0
ERNEST GALLO CLINIC AND RESEARCH CENTER						
Alcohol Research Programs		GFE	93.273	/ 93.280-229	334,734	0
FEINSTEIN INSTITUTE FOR MEDICAL RESEARCH						
Allergy, Immunology and Transplantation Research		GFE	93.855	/ 93.U19AI056362 SUB #1	8	0
FRED HUTCHINSON CANCER RESEARCH CENTER						

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	OTHER ID NUMBER		DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
			CFDA			
Cancer Cause and Prevention Research		GFE	93.393	93.689189	(10,418)	0
Cancer Cause and Prevention Research		GFE	93.393	93.706375	49,881	0
ARRA-		GFE	93.701	93.SUB#0000704254	33,007	0
Allergy, Immunology and Transplantation Research		GFE	93.855	93.692014	5,852	0
Allergy, Immunology and Transplantation Research		GFE	93.855	93.721031	348,032	0
FRONTIER SCIENCE AND TECHNOLOGY FOUNDATI						
ARRA-		GFE	93.701	93.UCOE4508R-00	3,850	0
GEORGE WASHINGTON UNIVERSITY						
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847	93.10-D30	1,111	0
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847	93.11-D021	208,472	0
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847	93.GWUNIV 06-M13	(21,695)	0
Child Health and Human Development Extramural Research		GFE	93.865	93.AWD-123172	1,576	0
Child Health and Human Development Extramural Research		GFE	93.865	93.AWD-123243	693	0
Child Health and Human Development Extramural Research		GFE	93.865	93.AWD-123811	121	0
GEORGIA HEALTH SCIENCES UNIVERSITY						
ARRA-		GFE	93.701	93.SUB-24958-3	2,985	0
HARVARD SCHOOL OF PUBLIC HEALTH						
Mental Health Research Grants		GFE	93.242	93.23590-114352	49,272	0
ARRA-		GFE	93.701	93.114050.0019	4,995	0
Child Health and Human Development Extramural Research		GFE	93.865	93.114074.0609	51,790	0
Child Health and Human Development Extramural Research		GFE	93.865	93.114074.0709.AMP	241,890	0
Child Health and Human Development Extramural Research		GFE	93.865	93.PN200811-099	1,039	0
HARVARD UNIVERSITY						
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847	93.SUB2DORLAR03DK09448	6,316	0
HARVARD UNIVERSITY-SCHOOL OF PUBLIC HEAL						
Child Health and Human Development Extramural Research		GFE	93.865	93.114074.0608	93,534	0
Child Health and Human Development Extramural Research		GFE	93.865	93.114074.0608_YR2	1,685	0
Child Health and Human Development Extramural Research		GFE	93.865	93.114074.0708.SMARTT	325,391	0
Child Health and Human Development Extramural Research		GFE	93.865	93.SUB#114074.0708TDF	150	0
Child Health and Human Development Extramural Research		GFE	93.865	93.U01 HD052102-04	14,569	0
Child Health and Human Development Extramural Research		GFE	93.865	93.U01 HD052102-FUP	29,979	0
HEALTH RESEARCH INC						
Cancer Cause and Prevention Research		GFE	93.393	93.55-8008-01	12,756	0
Cancer Cause and Prevention Research		GFE	93.393	93.HRI 55-8006-01	9,441	0
HELICOS BIOSCIENCES CORP						
ARRA		GFB	93.701	93.OCG5317B	(1,196)	0
HENRY M. JACKSON FOUNDATION						
Microbiology and Infectious Diseases Research		GFE	93.856	93.SUB#660412	(5,811)	0
Microbiology and Infectious Diseases Research		GFE	93.856	93.SUB#695151	35,375	0
HIV VACCINE TRIALS NETWORK						
Allergy, Immunology and Transplantation Research		GFE	93.855	93.692014	(284)	0
IMMURX INCORPORATED						
Allergy, Immunology and Transplantation Research		GFE	93.855	93.1R43AI077229-01A2	30,426	0
INDIANA UNIVERSITY						
Mental Health Research Grants		GFB	93.242	93.IUPUI-4687065-UCB	131,102	0
ARRA-		GFE	93.701	93.IN-4688151-UCD	62,201	0
INTERNET SOLUTIONS FOR KIDS, INC.						
Mental Health Research Grants		GFE	93.242	93.1R01MH80662	12,496	0
JABE CENTER FOR HEALTH RESEARCH						
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847	93.R01 DK085591-01	106,121	0
JOHN WAYNE CANCER INSTITUTE						
ARRA-		GFE	93.701	93.AWS103566	567	0
JOHNS HOPKINS HOSPITAL						
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847	93.5 P50 DK082998093	22,815	0
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847	93.POH#2000878143_MOD01	1,116	0
JOHNS HOPKINS UNIVERSITY						
Cancer Centers Support		GFB	93.397	93.2000784932	64,494	0
Cancer Centers Support		GFB	93.397	93.2001091269	(502)	0
Cancer Control		GFE	93.399	93.2000289068	22	0
ARRA		GFB	93.701	93.2000776982	44,029	0
Cardiovascular Disease Research		GFE	93.837	93.2001191937	73,115	0
Lung Diseases Research		GFE	93.838	93.2000636836	59,722	314,132
Lung Diseases Research		GFE	93.838	93.2000749461	7,748	0
JOSLIN DIABETES CENTER INC						
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847	93.DK094333	26,307	0
KAISER FOUNDATION HEALTH PLAN COLORADO						
Mental Health Research Grants		GFB	93.242	93.11ABECK-01-UCB	60,471	0
ARRA-		GFE	93.701	93.3U19HL091179-04SI	32,257	0
ARRA-		GFE	93.701	93.RC2HL101666	17,844	0
Cardiovascular Disease Research		GFE	93.837	93.5U19HL091179	55,513	0
Cardiovascular Disease Research		GFE	93.837	93.KPCO COST CENTER 80	11,934	0

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 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
KLEIN BUENDEL, INC.					
Cancer Cause and Prevention Research		GFE	93.393 / 93.0259-0129-001	(34)	0
Cancer Cause and Prevention Research		GFE	93.393 / 93.0259-0129-003	18,219	0
Cancer Cause and Prevention Research		GFE	93.393 / 93.0266-0135-000	(505)	0
Cancer Cause and Prevention Research		GFB	93.393 / 93.0271-0140-000	43,897	0
LOS GATOS RESEARCH, INC					
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847 / 93.AWD-111547	20,681	0
LOUISIANA STATE UNIVERSITY					
Alcohol Research Programs		GFE	93.273 / 93.42800/R56AA013148D	50,649	0
LOVELACE RESPIRATORY RESEARCH INSTITUTE					
Cancer Centers Support		GFE	93.397 / 93.JK091681	3,958	0
M.D.ANDERSON CANCER CENTER AT UNIV OF TE					
Cancer Centers Support		GFE	93.397 / 93.32545/98218141	122,400	0
Biomedical Research and Research Training		GFE	93.859 / 93.AWD-123083	56,172	0
Biomedical Research and Research Training		GFE	93.859 / 93.AWD-123084	28,917	0
MASSACHUSETTS GENERAL HOSPITAL					
Cancer Cause and Prevention Research		GFE	93.393 / 93.205723	(1,216)	0
Cancer Cause and Prevention Research		GFE	93.393 / 93.NO. 205723	16,648	0
Cardiovascular Disease Research		GFE	93.837 / 93.1R01HL107268-01	31,490	0
Cardiovascular Disease Research		GFB	93.837 / 93.217473	64,869	0
Extramural Research Programs in the Neurosciences and Neurological Disorders		GFE	93.853 / 93.5U01NS049640-05	4,850	0
Allergy, Immunology and Transplantation Research		GFE	93.855 / 93.SUB#218546	39,991	0
Biomedical Research and Research Training		GFE	93.859 / 93.2 U54 GM062119-06	(175)	0
Biomedical Research and Research Training		GFE	93.859 / 93.5 U54 GM62119-03	(1,575)	0
Biomedical Research and Research Training		GFE	93.859 / 93.5 U54 GM62119-04	578	0
MAYO CLINIC ROCHESTER					
Cancer Treatment Research		GFE	93.395 / 93.MCR-0053-P2C	25,433	0
Cancer Treatment Research		GFE	93.395 / 93.MCR-0062-P2C	40,258	0
Cancer Treatment Research		GFE	93.395 / 93.MCR-0078-PC2	340	0
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847 / 93.1R01DK079856-01A2	33,752	0
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847 / 93.1U54DK083908-01	(45)	0
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847 / 93.5R01DK079856-02	72,034	0
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847 / 93.5U54DK083908-01	(6,709)	0
MDLOGIX					
Aging Research		GFE	93.866 / 93.PA-08-056	39,654	0
MEDICAL COLLEGE OF WISCONSIN INC					
ARRA-		GFE	93.701 / 93.2 R01 GM029076-26	9,748	0
MEMORIAL SLOAN KETTERING CANCER CENTER					
Cancer Treatment Research		GFE	93.395 / 93.BD513809	9,171	0
Cancer Treatment Research		GFE	93.395 / 93.BD514431	94,207	0
MICHIGAN CENTER FOR URBAN AFRICAN AMERIC					
Aging Research		GFE	93.866 / 93.3001458746	(50)	0
MONTANA STATE UNIVERSITY					
ARRA		GFB	93.701 / 93.G170-11-WR160	2,086	0
MT.SINAI SCHOOL OF MEDICINE,NY					
Cardiovascular Disease Research		GFE	93.837 / 93.0255-3111-4609	73,896	0
Extramural Research Programs in the Neurosciences and Neurological Disorders		GFE	93.853 / 93.NS045719	64,794	0
NATIONAL JEWISH HEALTH					
Lung Diseases Research		GFE	93.838 / 93.22204603	19,580	0
Lung Diseases Research		GFE	93.838 / 93.22207802	230	0
Lung Diseases Research		GFE	93.838 / 93.NJH-24019703	239,718	0
NATL JEWISH HOSPITAL					
Environmental Health		GFE	93.113 / 93.24030303	397,961	0
Environmental Health		GFE	93.113 / 93.AWD-122876	38,506	0
Environmental Health		GFE	93.113 / 93.AWD-122877	20,802	0
Environmental Health		GFE	93.113 / 93.NJH 23089904	9,514	0
Environmental Health		GFE	93.113 / 93.U54ES015678-06	184,972	0
Environmental Health		GFE	93.113 / 93.UES015678-05	(2,693)	0
Environmental Health		GFE	93.113 / 93.UES015678-06	501,885	0
National Center on Sleep Disorders Research (B) -		GFE	93.233 / 93.22091404/HL67209-08	20,736	0
National Center on Sleep Disorders Research (B) -		GFE	93.233 / 93.22091405	19,036	0
Discovery and Applied Research for Technological Innovations to Improve Human Health		GFE	93.286 / 93.NJH 22203004	9,334	0
ARRA-		GFE	93.701 / 93.1 RC01 HD063508-01	101,528	0
ARRA-		GFE	93.701 / 93.22210652	227	0
ARRA-		GFE	93.701 / 93.5 RC1HL099571	12,231	0
Lung Diseases Research		GFE	93.838 / 93.22091904	(26)	0
Lung Diseases Research		GFE	93.838 / 93.22098203	(377)	0
Lung Diseases Research		GFE	93.838 / 93.23093604	72,017	0
Lung Diseases Research		GFE	93.838 / 93.23093605	59,569	0
Lung Diseases Research		GFE	93.838 / 93.5 R01 HL088138-04	86,549	34,823
Lung Diseases Research		GFE	93.838 / 93.NJH #24012421	189,923	0

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 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

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FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER		DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Lung Diseases Research		GFE	93.838	/ 93.NJH #24012422	123,305	0
Lung Diseases Research		GFE	93.838	/ 93.NJH #24012520_AMD06	20	0
Lung Diseases Research		GFE	93.838	/ 93.NJH #24012521	142,697	0
Lung Diseases Research		GFE	93.838	/ 93.NJH #24012522	82,818	0
Lung Diseases Research		GFE	93.838	/ 93.NJH-24031001	28,436	0
Lung Diseases Research		GFE	93.838	/ 93.R01 NL097163	88	0
Lung Diseases Research		GFE	93.838	/ 93.R01HL101251	13,941	0
Arthritis, Musculoskeletal and Skin Diseases Research		GFE	93.846	/ 93.1R21 AR057448-01A2	5,100	0
Allergy, Immunology and Transplantation Research		GFE	93.855	/ 93.22083703	(3,981)	0
Allergy, Immunology and Transplantation Research		GFE	93.855	/ 93.26001123_AMD04	207,562	0
Allergy, Immunology and Transplantation Research		GFE	93.855	/ 93.26001223	40,674	0
Allergy, Immunology and Transplantation Research		GFE	93.855	/ 93.26003406	16,946	0
Allergy, Immunology and Transplantation Research		GFE	93.855	/ 93.NJH 20023428_MOD06	16,979	0
NEW YORK UNIVERSITY						
Child Health and Human Development Extramural Research		GFE	93.865	/ 93.F6802-04	32,514	0
NORTH CAROLINA STATE UNIVERSITY						
Allergy, Immunology and Transplantation Research		GFB	93.855	/ 93.2011-1069-01	103,851	0
NSABP FOUNDATION, INC						
Cancer Treatment Research		GFE	93.395	/ 93.NSABP TFED36-#340	8,951	0
Cancer Control		GFE	93.399	/ 93.NSABP-TIND #340	41,918	0
OKLAHOMA MEDICAL RESEARCH FOUNDATION						
ARRA-		GFE	93.701	/ 93.POH PB190544-009	11,694	0
OREGON HEALTH SCIENCES UNIVERSITY						
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847	/ 93.GPRC00870A	459,480	0
Extramural Research Programs in the Neurosciences and Neurological Disorders		GFE	93.853	/ 93.GANES0092E1	148,037	0
Allergy, Immunology and Transplantation Research		GFE	93.855	/ 93.GVOLL0291C-HERSON	120,173	0
PENNSYLVANIA STATE UNIVERLISTY						
ARRA-		GFE	93.701	/ 93.4088-UCD-DHHS-8366	5,466	0
PENNSYLVANIA STATE UNIVERSITY						
ARRA-		GFE	93.701	/ 93.RC1 MH088349	14,904	0
ARRA-		GFE	93.701	/ 93.RC1MH088349	(39)	0
Population Research		GFE	93.864	/ 93.4088-UCD-DHHS-8366	44,845	0
PENROSE-ST FRANCIS HOSPITALS						
Cancer Centers Support		GFE	93.397	/ 93.AWD-111033	15,187	0
PIKES PEAK AREA COUNCIL OF GOVERNMENTS						
Aging Research		GFC	93.866		85,053	0
PURDUE UNIVERSITY						
ARRA-		GFE	93.701	/ 93.4102-38844	13,436	0
QCMETRIX, INC.						
Nursing Research		GFE	93.361	/ 93.PN200703-199	48,647	0
RADIKAL THERAPEUTICS						
Lung Diseases Research		GFE	93.838	/ 93.AWD-102616	47,343	0
RADIOLOGICAL SOCIETY NORTH AMERICA						
Environmental Health		GFE	93.113	/ 93.HHSN26820100050C(5A)	33,319	0
REHABILITATION INSTITUTE OF CHICAGO						
Research Related to Deafness and Communication Disorders		GFB	93.173	/ 93.82055	215,462	0
Discovery and Applied Research for Technological Innovations to Improve Human Health		GFE	93.286	/ 93.R01EB011615	124,385	0
Biomedical Research and Research Training		GFE	93.859	/ 93.AWD-113311	(36,942)	0
RESEARCH FOUNDATION FOR MENTAL HYGIENE,						
Mental Health Research Grants		GFB	93.242	/ 93.25038	75,480	0
RHODE ISLAND HOSPITAL						
Trans- NIH Recovery Act Research Support		GFB	93.701	/ 93.701-5413	7,573	0
ARRA		GFB	93.701	/ 93.701-7132018	839	0
Cardiovascular Disease Research		GFE	93.837	/ 93.U01 HL077221	18,690	0
SAINT LOUIS UNIVERSITY,MO						
Microbiology and Infectious Diseases Research		GFE	93.856	/ 93.N01-AI-45250	32,097	0
SCIENCE APPLICATIONS INTERNATIONAL CORP						
ARRA-		GFE	93.701	/ 93.10ST1091	45,837	0
SCRIPPS RESEARCH INSTITUTE						
Allergy, Immunology and Transplantation Research		GFE	93.855	/ 93.SRI-U19AI063603	818	0
SOCIAL AND SCIENTIFIC SYSTEMS						
Mental Health Research Grants		GFE	93.242	/ 93.06-00116-T001-MOD3	(21,966)	0
Mental Health Research Grants		GFE	93.242	/ 93.06-00116-T002-MOD4	(7,035)	0
Mental Health Research Grants		GFE	93.242	/ 93.06-00116-T002-005	(17,722)	0
Mental Health Research Grants		GFE	93.242	/ 93.BRS-IMPCT-Q-06-0011	(21,082)	0
Mental Health Research Grants		GFE	93.242	/ 93.S-11-000014-001411	34,710	0
Mental Health Research Grants		GFE	93.242	/ 93.S-11-000014-001415	87,672	0
Mental Health Research Grants		GFE	93.242	/ 93.S-12-000014-002477	38,576	0
Mental Health Research Grants		GFE	93.242	/ 93.UMI AI068632-06	15,361	0
ARRA-		GFE	93.701	/ 93.CRB-DCR01-S-00294	502	0
ARRA-		GFE	93.701	/ 93.IMPCTQ0600116T016	61,641	0

STATE OF COLORADO
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 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

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FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

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PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	OTHER ID NUMBER		DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
			CFDA			
ARRA-		GFE	93.701	/ 93.S-10-000014-000583	(71,853)	0
Allergy, Immunology and Transplantation Research		GFE	93.855	/ 93.11-000037-001013	(488)	0
Allergy, Immunology and Transplantation Research		GFE	93.855	/ 93.BRS-ACURE-S-11-0000	17,748	0
Allergy, Immunology and Transplantation Research		GFE	93.855	/ 93.Q-06-00139-T008-001	493	0
Allergy, Immunology and Transplantation Research		GFE	93.855	/ 93.S-11-000037-001371	11,357	0
Allergy, Immunology and Transplantation Research		GFE	93.855	/ 93.S-11-000037-002007	31,166	0
Allergy, Immunology and Transplantation Research		GFE	93.855	/ 93.S-11-000037-002076	4,682	0
Allergy, Immunology and Transplantation Research		GFE	93.855	/ 93.UML AI068636-06	191	0
Microbiology and Infectious Diseases Research		GFE	93.856	/ 93.DCR1-S-09-00294	221	0
SOUTHWEST ONCOLOGY CANCER THERAPY RESEAR						
Cancer Treatment Research		GFE	93.395	/ 93.2U10CA32102-32	46,117	0
Cancer Treatment Research		GFE	93.395	/ 93.F020121	10,956	0
Cancer Treatment Research		GFE	93.395	/ 93.F025209	17,257	0
Cancer Treatment Research		GFE	93.395	/ 93.F027974	12,443	0
Cancer Treatment Research		GFE	93.395	/ 93.S0502	(8,164)	0
Cancer Treatment Research		GFE	93.395	/ 93.SWOG-CA32102/37429	22,409	0
Cancer Control		GFE	93.399	/ 93.F021096	527,192	0
Cancer Control		GFE	93.399	/ 93.S0353	27,147	0
Cancer Control		GFE	93.399	/ 93.S0812	8,433	0
SRI INTERNATIONAL						
Extramural Research Programs in the Neurosciences and Neurological Disorders		GFB	93.853	/ 93.51-001138	11,273	0
ST.JOSEPH'S HOSPITAL & MEDICAL CENTER						
Drug Abuse and Addiction Research Programs		GFB	93.279	/ 93.OCG5180B	141,241	0
STATE UNIVERSITY OF NEW YORK AT BINGHAMT						
Allergy, Immunology and Transplantation Research		GFE	93.855	/ 93.AWD-51598	13,886	0
STATE UNIVERSITY OF NEW YORK,BUFFALO						
ARRA-		GFE	93.701	/ 93.R635322	12,052	0
TAIGA BIOTECHNOLOGIES, INC.						
Allergy, Immunology and Transplantation Research		GFE	93.855	/ 93.FY11.R34HL104760	21,204	0
Allergy, Immunology and Transplantation Research		GFE	93.855	/ 93.FY11.R43AI089307	(14,695)	0
Allergy, Immunology and Transplantation Research		GFE	93.855	/ 93.FY11.R44HL091740-02	167,925	0
TEXAS BIOMEDICAL RESEARCH INSTITUTE						
Digestive Diseases and Nutrition Research		GFE	93.848	/ 93.SUB#10-4116.003	18,635	0
THE MIND RESEARCH NETWORK						
Alcohol Research Programs		GFB	93.273	/ 93.6055-005 SUBN1	99,224	0
Alcohol Research Programs		GFB	93.273	/ 93.6136-001	231,526	0
Temple University						
Child Health and Human Development Extramural Research		GTA	93.865		25,091	0
UNIVERSITY HEALTH NETWORK						
Diabetes, Digestive and Kidney Diseases Extramural Research		GFB	93.847	/ 93.100947.3	75,788	0
UNIVERSITY NEBRASKA MEDICAL CENTER						
Arthritis, Musculoskeletal and Skin Diseases Research		GFE	93.846	/ 93.36-5241-2023-001	9,266	0
UNIVERSITY OF ALABAMA						
Kidney Diseases, Urology and Hematology Research		GFE	93.849	/ 93.N01-AI-30025	125	0
UNIVERSITY OF ALABAMA AT BIRMINHAM						
National Center for Research Resources		GFE	93.389	/ 93.000319519-008	61,756	0
ARRA-		GFE	93.701	/ 93.000364104-001_YR02	56,107	0
Child Health and Human Development Extramural Research		GFE	93.865	/ 93.000388010-030	56,036	0
Child Health and Human Development Extramural Research		GFE	93.865	/ 93.000396222-003	8,476	0
UNIVERSITY OF ARIZONA						
Cancer Cause and Prevention Research		GFE	93.393	/ 93.Y431674_MOD04	20,783	0
Cancer Cause and Prevention Research		GFE	93.393	/ 93.Y603251	75,994	0
UNIVERSITY OF BRITISH COLUMBIA						
Cancer Treatment Research		GFE	93.395	/ 93.PG20R48617	26,708	0
UNIVERSITY OF CALIFORNIA AT DAVIS						
Trans-NIH Research Support		GFE	93.310	/ 93.RLLAG32115/07004393	(9,787)	0
Trans-NIH Research Support		GFE	93.310	/ 93.SUB07004393-CO	221,666	0
ARRA		GFB	93.701	/ 93.08-002634-07	31,124	0
ARRA-		GFE	93.701	/ 93.SUB0900229-02	48,972	1,898
Child Health and Human Development Extramural Research		GFE	93.865	/ 93.09-000148-10	42,210	0
Child Health and Human Development Extramural Research		GFB	93.865	/ 93.201014565-02	946,145	0
Child Health and Human Development Extramural Research		GFE	93.865	/ 93.SUB08004053	9,979	0
UNIVERSITY OF CALIFORNIA AT IRVINE						
Child Health and Human Development Extramural Research		GFE	93.865	/ 93.2012-2734	79,029	0
UNIVERSITY OF CALIFORNIA AT SAN DIEGO						
Mental Health Research Grants		GFE	93.242	/ 93.PO#10310332	24,904	0
Cancer Treatment Research		GFE	93.395	/ 93.POH# 10308646-003	86,791	0
Cancer Treatment Research		GFE	93.395	/ 93.POH#10310332-001	272,062	0
Extramural Research Programs in the Neurosciences and Neurological Disorders		GFE	93.853	/ 93.PO#10321844	693	0
Biomedical Research and Research Training		GFB	93.859	/ 93.10316876 - 001	67,257	0
Biomedical Research and Research Training		GFE	93.859	/ 93.POH# 10290491-001	386,373	0

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PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER		DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Biomedical Research and Research Training		GFE	93.859	93.POH 10290491-003	48,187	0
Biomedical Research and Research Training		GFE	93.859	93.POH 10290578-004	15,302	0
Biomedical Research and Research Training		GFE	93.859	93.POH 10290578-005	203,504	0
Child Health and Human Development Extramural Research		GFE	93.865	93.POH 10320873-SUB	707	0
UNIVERSITY OF CALIFORNIA AT SAN FRANCISCO						
Research Related to Deafness and Communication Disorders		GFE	93.173	93.441940-29823	12,708	0
Drug Abuse and Addiction Research Programs		GFE	93.279	93.444653/29408	372,570	0
Clinical Research		GFE	93.333	93.UCSF-#3068SC	(1,610)	0
Cancer Cause and Prevention Research		GFE	93.393	93.UCSF 5009C #3	(134)	0
ARRA-		GFE	93.701	93.6500SC	5,404	0
Lung Diseases Research		GFE	93.838	93.UCSF-SUB 4917SC	22,343	0
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847	93.108041	40,121	0
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847	93.REF#108051	20,008	0
Extramural Research Programs in the Neurosciences and Neurological Disorders		GFE	93.853	93.541205-29951	1,882	0
Extramural Research Programs in the Neurosciences and Neurological Disorders		GFE	93.853	93.5772SC_AMD03	25,778	0
Allergy, Immunology and Transplantation Research		GFE	93.855	93.106861	2,783	0
Allergy, Immunology and Transplantation Research		GFE	93.855	93.ITN10180-00SC	43,153	0
Allergy, Immunology and Transplantation Research		GFE	93.855	93.SUB# 3698SC	35,319	0
Microbiology and Infectious Diseases Research		GFE	93.856	93.SUB#R2132-H	13,782	0
UNIVERSITY OF CALIFORNIA BERKELEY						
Cancer Biology Research		GFB	93.396	93.SA4901-10810	1,022	0
Biomedical Research and Research Training		GFB	93.859	93.6114	(12,966)	0
UNIVERSITY OF CALIFORNIA LOS ANGELES						
ARRA-		GFE	93.701	93.1580 G MD047	12,491	0
Lung Diseases Research		GFE	93.838	93.1625-S-MG548	(9,895)	0
UNIVERSITY OF CHICAGO						
Mental Health Research Grants		GFE	93.242	93.48101-B	48,326	0
ARRA-		GFE	93.701	93.42932-B	(967)	0
Biomedical Research and Research Training		GFB	93.859	93.40210-B	29,702	0
UNIVERSITY OF CINCINNATI						
Cancer Cause and Prevention Research		GFE	93.393	93.SRS#001169	6	0
Cardiovascular Disease Research		GFE	93.837	93.005422-1005891	15,802	0
UNIVERSITY OF DENVER						
Mental Health Research Grants		GFE	93.242	93.SC36215-01-04	(166)	0
Child Health and Human Development Extramural Research		GFE	93.865	93.SC36278A-02-04	8,004	0
Child Health and Human Development Extramural Research		GFE	93.865	93.SC36868-01-00	35,556	0
UNIVERSITY OF FLORIDA						
Oral Diseases and Disorders Research		GFE	93.121	93.UF10279	242,490	0
Oral Diseases and Disorders Research		GFE	93.121	93.UF11180	37,204	0
UNIVERSITY OF INDIANA						
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847	93.IN4685546UCD	11,986	0
UNIVERSITY OF LOUISVILLE						
Aging Research		GFE	93.866	93.05-1523 Z12	8,885	0
UNIVERSITY OF MARYLAND BALTIMORE COUNTY						
Human Genome Research		GFB	93.172	93.SR00001943	163,299	0
Drug Abuse and Addiction Research Programs		GFE	93.279	93.SR00002163	8,608	0
Trans-NIH Research Support		GFB	93.310	93.SR00001443	17,790	0
UNIVERSITY OF MARYLAND COLLEGE PARK						
Environmental Health		GFE	93.113	93.2036108	10,064	0
UNIVERSITY OF MASSACHUSETTS						
Mental Health Research Grants		GFE	93.242	93.6132844/RFS2011235	136,488	0
Allergy, Immunology and Transplantation Research		GFE	93.855	93.6138670/RFS2012110	127,114	0
UNIVERSITY OF MIAMI						
Research Related to Deafness and Communication Disorders		GFE	93.173	93.5R01DC006021-06	187,697	0
Drug Abuse and Addiction Research Programs		GFE	93.279	93.U01DA013720-12	59,257	0
Drug Abuse and Addiction Research Programs		GFE	93.279	93.U10 DA013720	13,366	0
Nursing Research		GFE	93.361	93.R01NR012885	32,599	0
ARRA-		GFE	93.701	93.POH#M154840	13	0
UNIVERSITY OF MICHIGAN						
Mental Health Research Grants		GFE	93.242	93.3001172426	384,189	0
National Center for Research Resources		GFE	93.389	93.3002051983	53,905	0
Cancer Detection and Diagnosis Research		GFE	93.394	93.AWD-112291	509,900	0
Cancer Treatment Research		GFE	93.395	93.F018084	(71,712)	0
Cancer Treatment Research		GFE	93.395	93.F020947	(127,944)	0
Cancer Treatment Research		GFE	93.395	93.F022760	(155,560)	0
Cancer Treatment Research		GFE	93.395	93.F027439	(31,870)	0
Cardiovascular Disease Research		GFE	93.837	93.3001602737	43	0
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847	93.3001430151	4,050	0
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847	93.3001744498	8,250	0
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847	93.SUB#3001430151	(2)	0
Digestive Diseases and Nutrition Research		GFE	93.848	93.3000769682	430	0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER		DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Kidney Diseases, Urology and Hematology Research		GFE	93.849	/ 93.3000675741	1,372	0
Biomedical Research and Research Training		GFB	93.859	/ 93.3001356563	74,521	0
Biomedical Research and Research Training		GFB	93.859	/ 93.3002179883	801	0
Child Health and Human Development Extramural Research		GFE	93.865	/ 93.302230266	36,851	0
UNIVERSITY OF MINNESOTA						
Discovery and Applied Research for Technological Innovations to Improve Human Health		GFB	93.286	/ 93.N002059301	41,870	0
Cancer Treatment Research		GFE	93.395	/ 93.N002126403	22,194	0
Allergy, Immunology and Transplantation Research		GFE	93.855	/ 93.P001072801	259,233	0
Biomedical Research and Research Training		GFB	93.859	/ 93.A844604101	20,474	0
UNIVERSITY OF MISSOURI-COLUMBIA						
Alcohol Research Programs		GFB	93.273	/ 93.C00030759-1	6,958	0
Alcohol Research Programs		GFB	93.273	/ 93.C00034461-1	24,941	0
UNIVERSITY OF NEW MEXICO						
Alcohol Research Programs		GFB	93.273	/ 93.028169-874X	140,195	0
Drug Abuse and Addiction Research Programs		GFB	93.279	/ 93.3RB010	71,508	0
Cancer Detection and Diagnosis Research		GFE	93.394	/ 93.3RC90	41,119	0
Allergy, Immunology and Transplantation Research		GFB	93.855	/ 93.3R90B	22,853	0
UNIVERSITY OF NORTH CAROLINA						
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847	/ 93.5-50806	20,346	0
Child Health and Human Development Extramural Research		GFB	93.865	/ 93.5-33901	76,077	0
Child Health and Human Development Extramural Research		GFB	93.865	/ 93.5-33983	232	2,631
UNIVERSITY OF NORTH CAROLINA CHAPEL HILL						
Mental Health Research Grants		GFB	93.242	/ 93.OCG5224B	88,129	0
Minority Health and Health Disparities Research		GFE	93.307	/ 93.5-30795	99,658	0
Cancer Cause and Prevention Research		GFE	93.393	/ 93.5-30887	19,574	0
Cancer Cause and Prevention Research		GFE	93.393	/ 93.5-30887_AMD01	92,219	0
Cancer Cause and Prevention Research		GFE	93.393	/ 93.5-30983	11,879	0
Cancer Cause and Prevention Research		GFE	93.393	/ 93.5-30983_AMD01	18,762	0
Cardiovascular Disease Research		GFE	93.837	/ 93.UNCCH 5-31036_YR02	22,909	42,343
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847	/ 93.5-30875	31,911	0
Child Health and Human Development Extramural Research		GFB	93.865	/ 93.5-31050	26,268	0
UNIVERSITY OF OKLAHOMA HEALTH SCIENCES C						
Child Health and Human Development Extramural Research		GFE	93.865	/ 93.SUB#2009-42	568	0
UNIVERSITY OF OREGON						
Discovery and Applied Research for Technological Innovations to Improve Human Health		GFB	93.286	/ 93.212571B	37,272	0
UNIVERSITY OF PENNSYLVANIA						
Cardiovascular Disease Research		GFE	93.837	/ 93.SUB# 554929	9,619	0
Cardiovascular Disease Research		GFE	93.837	/ 93.SUB#554929	(99)	0
UNIVERSITY OF PITTSBURG						
Research Related to Deafness and Communication Disorders		GFE	93.173	/ 93.108488-2	(5,218)	0
Research Related to Deafness and Communication Disorders		GFE	93.173	/ 93.113622-1	21,848	0
Research Related to Deafness and Communication Disorders		GFE	93.173	/ 93.UPITT 111077-1	(12,739)	0
Drug Abuse and Addiction Research Programs		GFE	93.279	/ 93.0023264 (119289-1)	56,542	0
Trans-NIH Research Support		GFE	93.310	/ 93.0004558 113512-2	31,639	0
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847	/ 93.0006436(115965-11)	18,908	0
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847	/ 93.0019927 (118536-12)	2,563	0
Allergy, Immunology and Transplantation Research		GFE	93.855	/ 93.000898/114586-2	(3)	0
UNIVERSITY OF ROCHESTER						
Drug Abuse and Addiction Research Programs		GFE	93.279	/ 93.414337-G	484,995	19,578
Drug Abuse and Addiction Research Programs		GFE	93.279	/ 93.415198-G/5-26974	63,981	0
Drug Abuse and Addiction Research Programs		GFE	93.279	/ 93.415201-G	866	0
Extramural Research Programs in the Neurosciences and Neurological Disorders		GFE	93.853	/ 93.UROCH 5-29913	23,927	0
UNIVERSITY OF SOUTH DAKOTA						
Drug Abuse and Addiction Research Programs		GFB	93.279	/ 93.USD1206	43,661	0
UNIVERSITY OF SOUTH FLORIDA						
National Institutes of Health Pediatric Research Loan Repayment Program		GFE	93.285	/ 93.6119-1144-00-R	15,779	0
National Institutes of Health Pediatric Research Loan Repayment Program		GFE	93.285	/ 93.6119-1144-00R #5	408,352	0
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847	/ 93.6119-1117-00-U	228,264	0
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847	/ 93.6119-114-00-Y-NH	98,793	0
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847	/ 93.6119-114-00-Y-ORAL	6,923	0
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847	/ 93.6119-1144-00-P	1,339,015	0
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847	/ 93.6119-1144-00-P_YR	261	0
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847	/ 93.6119-1144-00-Y	128,368	0
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847	/ 93.USF 6119-1117-00-C	1,222,916	0
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847	/ 93.USF# 6119-1117-00-U	53,008	0
UNIVERSITY OF SOUTHERN CALIFORNIA						
Cancer Cause and Prevention Research		GFE	93.393	/ 93.H47331	30,109	0
Cancer Cause and Prevention Research		GFE	93.393	/ 93.H50659	100,998	0
UNIVERSITY OF TEXAS AT AUSTIN						
Cancer Treatment Research		GFE	93.395	/ 93.AWD-123212	2,697	0
UNIVERSITY OF TEXAS AT SAN ANTONIO						

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER		DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
			CFDA	OTHER ID NUMBER		
Cancer Control		GFE	93.399	/ 93.130640/130629	353	0
UNIVERSITY OF UTAH						
Human Genome Research		GFE	93.172	/ 93.10021045-01	23,530	0
Cancer Cause and Prevention Research		GFE	93.393	/ 93.10004979-02	6,023	0
ARRA-		GFE	93.701	/ 93.10015453 UC	184,148	0
ARRA-		GFE	93.837	/ 93.10009050-06	104,429	0
ARRA-		GFE	93.837	/ 93.10009050-06ARRA	121,231	0
Cardiovascular Disease Research		GFE	93.837	/ 93.10022504-05	17,629	0
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847	/ 93.10001507-1	6,257	0
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847	/ 93.10006524-01	94,443	0
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847	/ 93.10019509-00	2,875	0
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847	/ 93.AWD110304	(6,055)	0
Medical Library Assistance		GFE	93.879	/ 93.10019330-02	84,766	0
Medical Library Assistance		GFE	93.879	/ 93.10019330-03	20,200	0
Medical Library Assistance		GFE	93.879	/ 93.62912	(233)	0
Medical Library Assistance		GFE	93.879	/ 93.N01-LM-1-3504	(3)	0
UNIVERSITY OF VIRGINIA						
Cancer Biology Research		GFE	93.396	/ 93.GC12131-13911	6,497	0
Cancer Biology Research		GFE	93.396	/ 93.GC12131-139111	415,120	0
UNIVERSITY OF WASHINGTON						
Research Related to Deafness and Communication Disorders		GFB	93.173	/ 93.377978	(2,758)	0
Cancer Control		GFE	93.399	/ 93.AWD-725553	14,799	0
Cancer Control		GFE	93.399	/ 93.UWASH700907	1	0
ARRA		GFB	93.701	/ 93.661204Z	123,750	0
Arthritis, Musculoskeletal and Skin Diseases Research		GFE	93.846	/ 93.UWASH702020	37,432	0
Allergy, Immunology and Transplantation Research		GFE	93.855	/ 93.SUB # 226495	(9,271)	0
UTAH STATE UNIVERSITY						
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847	/ 93.11039402	37,924	0
University of Pennsylvania						
Child Health and Human Development Extramural Research		GTA	93.865	/ 93.555797	55,340	0
VANDERBILT UNIVERSITY						
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847	/ 93.VUMC35033/UDR072473	238	0
Diabetes, Digestive and Kidney Diseases Extramural Research		GFB	93.847	/ 93.VUMC35144	5,255	0
Child Health and Human Development Extramural Research		GFE	93.865	/ 93.VUMC39176	56,437	0
VANDERBILT UNIVERSITY MEDICAL CENTER						
Cancer Detection and Diagnosis Research		GFE	93.394	/ 93.VUMC 31979-R	595	0
Cancer Centers Support		GFE	93.397	/ 93.AWD-112917	(3,932)	0
Cancer Centers Support		GFE	93.397	/ 93.VUMC30745	(195)	0
Lung Diseases Research		GFE	93.838	/ 93.VUMC36680	762,151	0
VIRGINIA COMMONWEALTH UNIVERSITY						
Child Health and Human Development Extramural Research		GFE	93.865	/ 93.PD300306/SC100817	25,238	0
WAKE FOREST UNIVERSITY SCHOOL OF MEDICIN						
Research and Training in Complementary and Alternative Medicine		GFE	93.213	/ 93.WFHUS 40301	61,892	0
Research and Training in Complementary and Alternative Medicine		GFE	93.213	/ 93.WFHUS 40302	87,025	0
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847	/ 93.WFHUS-14732	1,163	0
Aging Research		GFE	93.866	/ 93.WFHUS/UCD10064	88,699	0
WASHINGTON UNIV IN ST LOUIS MISSOURI						
Trans-NIH Research Support		GFE	93.310	/ 93.WU-11-283	(268)	0
Cancer Cause and Prevention Research		GFB	93.393	/ 93.WU-09132/PO2905255N	230,583	0
Digestive Diseases and Nutrition Research		GFB	93.848	/ 93.WU-08-32/2905256N	346,395	0
Extramural Research Programs in the Neurosciences and Neurological Disorders		GFE	93.853	/ 93.UWASH WU-08-214	1,372	0
Biomedical Research and Research Training		GFE	93.859	/ 93.SUB#WU-12-248	10,380	0
Child Health and Human Development Extramural Research		GFE	93.865	/ 93.WU-HT-12-46	11,134	0
WAYNE STATE UNIVERSITY						
Child Health and Human Development Extramural Research		GFE	93.865	/ 93.WSU11036	23,388	0
WEILL MEDICAL COLLEGE OF CORNELL UNIVERS						
Extramural Research Programs in the Neurosciences and Neurological Disorders		GFE	93.853	/ 93.PN200705-142	44,149	0
WESTAT, INC						
Cancer Cause and Prevention Research		GFE	93.393	/ 93.8906-S05	20,805	0
Microbiology and Infectious Diseases Research		GFE	93.856	/ 93.8530-S036	42,980	0
Microbiology and Infectious Diseases Research		GFE	93.856	/ 93.HHSN267200800001C	135,266	0
Microbiology and Infectious Diseases Research		GFE	93.856	/ 93.N01-HD-8-0001	9,702	0
Child Health and Human Development Extramural Research		GFE	93.865	/ 93.7887-S035	56,101	0
YALE UNIVERSITY						
Drug Abuse and Addiction Research Programs		GFE	93.279	/ 93.M12A11344 (A08610)	3,632	0
ARRA-		GFE	93.701	/ 93.A08206	547	0
Cardiovascular Disease Research		GFE	93.837	/ 93.A06695	6,232	0
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847	/ 93.A06509 (M08A00746)	44,911	0
Extramural Research Programs in the Neurosciences and Neurological Disorders		GFE	93.853	/ 93.YALE-A06512	416	0
Population Research		GFE	93.864	/ 93.A07751 (M09A10244)	890	0
ARRA-		GFE	93.864	/ 93.A08206	276,684	0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

NONCASH
INDICATOR

STATE¹
AGENCY

CFDA / OTHER ID NUMBER

DIRECT
EXPENDITURES

PASSED TO
SUBRECIPIENTS

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Population Research		GFE	93.864 / 93.M12A11296	37,675	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				29,747,465	421,321
SUBTOTAL NATIONAL INSTITUTES OF HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES				40,273,143	613,017
OFFICE OF DISEASE PREVENTION AND HEALTH PROMOTION, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
PASS-THROUGH PROGRAMS FROM:					
RAND CORPORATION					
National Health Promotion		GFE	93.990 / 93.9920120011	83,267	0
WESTAT, INC					
National Health Promotion		GFE	93.990 / 93.8846.01-S01	75,694	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				158,961	0
SUBTOTAL OFFICE OF DISEASE PREVENTION AND HEALTH PROMOTION, DEPARTMENT OF HEALTH AND HUMAN SERVICES				158,961	0
OFFICE OF POPULATION AFFAIRS, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
DIRECT FROM:					
OFFICE OF POPULATION AFFAIRS, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Family Planning_Services		FAA	93.217	166,770	3,602,679
SUBTOTAL DIRECT FROM:				166,770	3,602,679
PASS-THROUGH PROGRAMS FROM:					
JSI RESEARCH & TRAINING INSTITUTE, INC.					
Family Planning_Personnel Training		GFE	93.260 / 93.AWD-103146	(3,075)	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				(3,075)	0
SUBTOTAL OFFICE OF POPULATION AFFAIRS, DEPARTMENT OF HEALTH AND HUMAN SERVICES				163,695	3,602,679
OFFICE OF RURAL HEALTH POLICY, HEALTH RESOURCES AND SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
PASS-THROUGH PROGRAMS FROM:					
NATIONAL RURAL HEALTH ASSOCIATION					
Rural Health Care Services Outreach and Rural Health Network Development Program		GFE	93.912 / 93.AWD-121997	3,652	0
PlainsMedical Center					
Rural Health Care Services Outreach and Rural Health Network Development Program		GJG	93.912	23,880	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				27,532	0
SUBTOTAL OFFICE OF RURAL HEALTH POLICY, HEALTH RESOURCES AND SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES				27,532	0
OFFICE OF THE ASSISTANT SECRETARY FOR PLANNING AND EVALUATION, OFFICE OF THE SECRETARY, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
PASS-THROUGH PROGRAMS FROM:					
UNIV OF KENTUCKY RESEARCH FOUNDATION					
Policy Research and Evaluation Grants		GFB	93.239 / 93.3048106739-11-200	6,171	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				6,171	0
SUBTOTAL OFFICE OF THE ASSISTANT SECRETARY FOR PLANNING AND EVALUATION, OFFICE OF THE SECRETARY, DEPARTMENT OF HEALTH AND HUMAN SERVICES				6,171	0
OFFICE OF THE SECRETARY, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
DIRECT FROM:					
OFFICE OF THE SECRETARY, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Emergency System for Advance Registration of Volunteer Health Professionals		FAA	93.089	125,747	10,000
State Partnership Grant Program to Improve Minority Health		FAA	93.296	118,055	0
Affordable Care Act (ACA) Grants to States for Health Insurance Premium Review		SFA	93.511	877,680	0
State Planning and Establishment Grants for the Affordable Care Act (ACA)'s Exchanges		EAA	93.525	939,575	0
ARRA Health Information Technology		GJK	93.721	353,279	0
ARRA-		GFE	93.721	800,292	0
National Bioterrorism Hospital Preparedness Program		FAA	93.889	3,736,046	1,601,583

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

NONCASH
INDICATOR

STATE¹
AGENCY

CFDA / OTHER ID NUMBER

DIRECT
EXPENDITURES

PASSED TO
SUBRECIPIENTS

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
SUBTOTAL DIRECT FROM:				6,950,674	1,611,583
PASS-THROUGH PROGRAMS FROM:					
National Association of County & City Officials Medical Reserve Corps Small Grant Program		FAA	93.008 / 93.6MRCSG06100103	3,474	14,745
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				3,474	14,745
SUBTOTAL OFFICE OF THE SECRETARY, DEPARTMENT OF HEALTH AND HUMAN SERVICES				6,954,148	1,626,328
SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
DIRECT FROM:					
SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED)		IHA	93.104	225,213	0
Protection and Advocacy for Individuals with Mental Illness		FAA	93.138	214,624	1,350
Projects for Assistance in Transition from Homelessness (PATH)		IHA	93.150	(19,119)	984,969
Substance Abuse and Mental Health Services_Projects of Regional and National Significance		EAA	93.243	1,357,072	0
Substance Abuse and Mental Health Services_Projects of Regional and National Significance		FAA	93.243	154,727	333,897
Substance Abuse and Mental Health Services_Projects of Regional and National Significance		GFE	93.243	997,625	111,521
Substance Abuse and Mental Health Services_Projects of Regional and National Significance		GJM	93.243	32,109	0
Substance Abuse and Mental Health Services_Projects of Regional and National Significance		GVA	93.243	53,240	0
Substance Abuse and Mental Health Services_Projects of Regional and National Significance		IHA	93.243	2,495,129	2,317,485
Substance Abuse and Mental Health Services_Projects of Regional and National Significance		NAA	93.243	26,404	181,185
ARRA - Substance Abuse and Mental Health Services - Projects of Regional and National Significance		JAA	93.243 / 93.1H79SP014018-01	769,249	0
Substance Abuse and Mental Health Services_Projects of Regional and National Significance		JAA	93.243 / 93.1H79TI020910-01	315,510	0
Substance Abuse and Mental Health Services_Projects of Regional and National Significance		JAA	93.243 / 93.1H79TI020921-01	163,148	0
Substance Abuse and Mental Health Services_Projects of Regional and National Significance		JAA	93.243 / 93.1H79TI023279-01	245,932	0
Substance Abuse and Mental Health Services_Projects of Regional and National Significance		JAA	93.243 / 93.1H79TI023289-01	266,614	0
Substance Abuse and Mental Health Services_Projects of Regional and National Significance		JAA	93.243 / 93.1H79TI023428-01	278,158	0
Substance Abuse and Mental Health Services_Projects of Regional and National Significance		JAA	93.243 / 93.1H79TI023686-01	107,632	0
Substance Abuse and Mental Health Services_Projects of Regional and National Significance		JAA	93.243 / 93.1U79SM059629-01	427,587	0
Substance Abuse and Mental Health Services_Projects of Regional and National Significance		JAA	93.243 / 93.5H79TI019277-02	86,844	0
Substance Abuse and Mental Health Services_Projects of Regional and National Significance		JAA	93.243 / 93.5H79TI019913-02	478,441	0
Substance Abuse and Mental Health Services-Access to Recovery		IHA	93.275	4,674,079	151,725
Block Grants for Community Mental Health Services		IHA	93.958	1,128,919	5,192,184
Block Grants for Prevention and Treatment of Substance Abuse		IHA	93.959	7,207,999	17,672,170
SUBTOTAL DIRECT FROM:				21,687,136	26,946,486
PASS-THROUGH PROGRAMS FROM:					
DENVER HEALTH AND HOSPITAL					
Block Grants for Prevention and Treatment of Substance Abuse		GFE	93.959 / 93.E2699-2	6,967	0
HUMAN RESOURCES RESEARCH ORGANIZATION					
Mental Health Clinical and AIDS Service-Related Training Grants		GFE	93.244 / 93.SUB #07-07	112	0
ICF INTERNATIONAL					
Substance Abuse and Mental Health Services-Access to Recovery		GFE	93.275 / 93.633430-11S-1700	190,459	0
NATIONAL COUNCIL FOR COMMUNITY BEHAVIORA					
Substance Abuse and Mental Health Services_Projects of Regional and National Significance		GFE	93.243 / 93.1URISM06319-01	189,144	0
Northrop Grumman					
Fetal Alcohol Spectrum Disorder		JAA	93.7500025988	287,150	0
ORC MACRO INTERNATIONAL, INC.					
Substance Abuse and Mental Health Services_Projects of Regional and National Significance		GFE	93.243 / 93.633430-9S-1384	63,743	0
SIGNAL BEHAVIORAL HEALTH NETWORK					
Block Grants for Prevention and Treatment of Substance Abuse		GFE	93.959 / 93.PN:200706-078	(8,840)	0
Block Grants for Prevention and Treatment of Substance Abuse		GFE	93.959 / 93.SIGNAL08-08	5,397	0
Block Grants for Prevention and Treatment of Substance Abuse		GFE	93.959 / 93.SIGNAL08-09	20,607	0
Block Grants for Prevention and Treatment of Substance Abuse		GFE	93.959 / 93.SIGNAL09-10	3,398,843	0
University of Colorado					
Substance Abuse and Mental Health Services_Projects of Regional and National Significance		JAA	93.243 / 93.FY11.202.002	11,250	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				4,164,832	0
SUBTOTAL SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES				25,851,968	26,946,486
SUBTOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES				397,327,078	209,990,596

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

NONCASH
INDICATOR

STATE¹
AGENCY

CFDA / OTHER ID NUMBER

DIRECT
EXPENDITURES

PASSED TO
SUBRECIPIENTS

CORPORATION FOR NATIONAL AND COMMUNITY SERVICE

CORPORATION FOR NATIONAL AND COMMUNITY SERVICE

DIRECT FROM:

CORPORATION FOR NATIONAL AND COMMUNITY SERVICE

Corporation for National and Community Service--Unclassified
 Retired and Senior Volunteer Program
 State Commissions
 Learn and Serve America: School and Community Based Programs
 AmeriCorps - ARRA
 Americorps
 Americorps
 Planning and Program Development Grants
 Training and Technical Assistance

GFB 94.000
 GKA 94.002 / 94.10SRWC007
 EBB 94.003
 DAA 94.004
 GYA 94.006
 EBB 94.006
 GZA 94.006
 EBB 94.007
 EBB 94.009

18,263
 63,015
 342,303
 49,253
 8,059
 0
 12,630
 124,256
 106,626

0
 0
 0
 0
 0
 3,075,965
 0
 0
 0

 724,405

 3,075,965

SUBTOTAL DIRECT FROM:

PASS-THROUGH PROGRAMS FROM:

Americorp/CCC
 Americorps
 COLORADO CAMPUS COMPACT
 Learn and Serve America: Higher Education
 Americorps
 Americorps
 Americorps
 Colorado Campus Compact
 Americorps

GTA 94.006
 GFC 94.005 / 94.2009-2010 MOU
 GFE 94.006 / 94.AWD093284
 GFE 94.006 / 94.AWD093284_YR03
 GFE 94.006 / 94.UCAN SERVE
 GKA 94.006 / 94.None

23,301
 6,501
 14,596
 6,058
 (100)
 14,116

0
 0
 0
 0
 0
 0

 64,472

 0

SUBTOTAL PASS-THROUGH PROGRAMS FROM:

SUBTOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE

 788,877

 3,075,965

SUBTOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE

 788,877

 3,075,965

EXECUTIVE OFFICE OF THE PRESIDENT

EXECUTIVE OFFICE OF THE PRESIDENT

DIRECT FROM:

EXECUTIVE OFFICE OF THE PRESIDENT
 High Intensity Drug Trafficking Areas Program

RAA 95.001

301,928

0

SUBTOTAL DIRECT FROM:

 301,928

 0

SUBTOTAL EXECUTIVE OFFICE OF THE PRESIDENT

 301,928

 0

SUBTOTAL EXECUTIVE OFFICE OF THE PRESIDENT

 301,928

 0

DEPARTMENT OF HOMELAND SECURITY

DEPARTMENT OF HOMELAND SECURITY

DIRECT FROM:

DEPARTMENT OF HOMELAND SECURITY
 Urban Areas Security Initiative
 Boating Safety Financial Assistance
 Boating Safety Financial Assistance
 National Fire Academy Training Assistance
 Community Assistance Program: State Support Services Element (CAP-SSSE)
 Flood Mitigation Assistance
 Hazard Mitigation Grant
 Chemical Stockpile Emergency Preparedness Program
 National Dam Safety Program
 National Dam Safety Program
 National Dam Safety Program

RAA 97.008
 PJA 97.012 / 97.110108
 PJA 97.012 / 97.120108
 RAA 97.018
 PDA 97.023 / 97.EMD211GR1101
 NAA 97.029
 NAA 97.039
 NAA 97.040
 PEA 97.041 / 97.2009RC550041
 PEA 97.041 / 97.2010RC500036
 PEA 97.041 / 97.EMW2011GR040

2,274
 685,718
 223,125
 25,321
 76,235
 1,977
 3,548
 677,135
 0
 23,759
 30,954

33,492
 0
 0
 0
 0
 1,341,740
 179,093
 2,116,939
 66,175
 66,250
 17,000

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT	PASSED TO
				EXPENDITURES	SUBRECIPIENTS
Emergency Management Performance Grants		NAA	97.042	1,931,828	2,838,727
Cooperating Technical Partners		PDA	97.045 / 97.EMD2005GR599	7,925	0
Cooperating Technical Partners		PDA	97.045 / 97.EMD2006GR696	856	0
Cooperating Technical Partners		PDA	97.045 / 97.EMD2006GR697	2,215	0
Cooperating Technical Partners		PDA	97.045 / 97.EMD2008GR897	7,707	0
Cooperating Technical Partners		PDA	97.045 / 97.EMD2009GR0982	3,000	0
Cooperating Technical Partners		PDA	97.045 / 97.EMD2009GR0992	13,200	0
Cooperating Technical Partners		PDA	97.045 / 97.EMD2010GR1081	20,809	0
Cooperating Technical Partners		PDA	97.045 / 97.EMD2010GR1083	95,655	0
Cooperating Technical Partners		PDA	97.045 / 97.EMD2010GR1092	60,010	0
Cooperating Technical Partners		PDA	97.045 / 97.EMD206GR0683	7,759	0
Cooperating Technical Partners		PDA	97.045 / 97.EMD207GR0783	3,282	0
Cooperating Technical Partners		PDA	97.045 / 97.EMD208GR0892	12,027	0
Cooperating Technical Partners		PDA	97.045 / 97.EMD211GR1181	89,378	0
Cooperating Technical Partners		PDA	97.045 / 97.EMD211GR1182	121,479	0
Cooperating Technical Partners		PDA	97.045 / 97.EMD211GR1191	35,516	0
Pre-Disaster Mitigation		NAA	97.047	429,322	1,914,589
Emergency Operations Centers		NAA	97.052	0	438,836
Interoperable Communications Equipment		RAA	97.055	133,416	182,086
Homeland Security Grant Program		GFC	97.067	(25,370)	60,000
Homeland Security Grant Program		RAA	97.067	1,768,765	8,552,672
Homeland Security Grant Program		PMA	97.067 / 97.2008GET89010	162,608	0
Rail and Transit Security Grant Program		RAA	97.075	0	19,633
Buffer Zone Protection Program (BZPP)		RAA	97.078	9,871	425,651
Earthquake Consortium		NAA	97.082	17,815	0
Real ID Program		TAA	97.089	299,025	0
Homeland Security Biowatch Program		FAA	97.091	406,415	0
Repetitive Flood Claims		NAA	97.092	2,311	0
SUBTOTAL DIRECT FROM:				7,366,870	18,252,883
SUBTOTAL DEPARTMENT OF HOMELAND SECURITY				7,366,870	18,252,883
SUBTOTAL DEPARTMENT OF HOMELAND SECURITY				7,366,870	18,252,883

AGENCY FOR INTERNATIONAL DEVELOPMENT

UNITED STATES AGENCY FOR INTERNATIONAL DEVELOPMENT

PASS-THROUGH PROGRAMS FROM:

AMERICAN COUNCIL ON EDUCATION

UNSAID Foreign Assistance for Programs Overseas

American Council on Ed/HED

USAID Development Partnerships for University Cooperation and Development

Georgetown University

Scholarships for Education & Economic Development (SEED) Program

Scholarships for Education & Economic Development (SEED) Program

HED-Higher Education for Development

USAID Development Partnerships for University Cooperation and Development

USAID Development Partnerships for University Cooperation and Development

INTERNATIONAL RESOURCES GROUP

UNSAID Foreign Assistance for Programs Overseas

UNIVERSITY OF CALIFORNIA AT DAVIS

UNSAID Foreign Assistance for Programs Overseas

SUBTOTAL PASS-THROUGH PROGRAMS FROM:

SUBTOTAL UNITED STATES AGENCY FOR INTERNATIONAL DEVELOPMENT

SUBTOTAL AGENCY FOR INTERNATIONAL DEVELOPMENT

FEDERAL AGENCIES NOT USING CFDA NUMBERS

OTHER FEDERAL AGENCIES

PASS-THROUGH PROGRAMS FROM:

SAIC-Science Applications International Corporation

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

NONCASH
INDICATOR

STATE¹
AGENCY

CFDA / OTHER ID NUMBER

DIRECT
EXPENDITURES

PASSED TO
SUBRECIPIENTS

COTC 007B Clinical Trial and PD core: Pr

GGB 99.12XS399

1,270

0

SUBTOTAL PASS-THROUGH PROGRAMS FROM:

1,270

0

SUBTOTAL OTHER FEDERAL AGENCIES

1,270

0

SUBTOTAL FEDERAL AGENCIES NOT USING CFDA NUMBERS

1,270

0

SUBTOTAL A - UNCLUSTERED PROGRAMS

2,474,893,628

477,760,166

AGING-CLUSTER

DEPARTMENT OF HEALTH AND HUMAN SERVICES

ADMINISTRATION ON AGING, OFFICE OF THE SECRETARY, DEPARTMENT OF HEALTH AND HUMAN SERVICES

DIRECT FROM:

ADMINISTRATION ON AGING, OFFICE OF THE SECRETARY, DEPARTMENT OF HEALTH AND HUMAN SERVICES

Special Programs for the Aging: Title III, Part B: Grants for Supportive Services and Senior Centers

Special Programs for the Aging: Title III, Part C: Nutrition Services

Nutrition Services Incentive Program

IHA 93.044

IHA 93.045

IHA 93.053

6,699,339

6,385,161

1,056,198

0

0

0

SUBTOTAL DIRECT FROM:

14,140,698

0

SUBTOTAL ADMINISTRATION ON AGING, OFFICE OF THE SECRETARY, DEPARTMENT OF HEALTH AND HUMAN SERVICES

14,140,698

0

SUBTOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES

14,140,698

0

SUBTOTAL AGING-CLUSTER

14,140,698

0

CCDF-CLUSTER

DEPARTMENT OF HEALTH AND HUMAN SERVICES

ADMINISTRATION FOR CHILDREN AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES

DIRECT FROM:

ADMINISTRATION FOR CHILDREN AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES

Child Care and Development Block Grant

Child Care Mandatory and Matching Funds of the Child Care and Development Fund (A) -

IHA 93.575

IHA 93.596

10,642,033

3,983,375

16,172,115

31,493,766

SUBTOTAL DIRECT FROM:

14,625,408

47,665,881

SUBTOTAL ADMINISTRATION FOR CHILDREN AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES

14,625,408

47,665,881

SUBTOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES

14,625,408

47,665,881

SUBTOTAL CCDF-CLUSTER

14,625,408

47,665,881

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

NONCASH
INDICATOR

STATE¹
AGENCY

CFDA / OTHER ID NUMBER

DIRECT
EXPENDITURES

PASSED TO
SUBRECIPIENTS

CDBG-STATE ADMIN CDBG-CLUSTER

DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

COMMUNITY PLANNING AND DEVELOPMENT, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

DIRECT FROM:

COMMUNITY PLANNING AND DEVELOPMENT, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii

NAA 14.228

878,078 13,835,160

SUBTOTAL DIRECT FROM:

878,078 13,835,160

SUBTOTAL COMMUNITY PLANNING AND DEVELOPMENT, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

878,078 13,835,160

HOUSING, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

DIRECT FROM:

HOUSING, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

ARRA Community Development Block Grant

NAA 14.255

0 208,700

SUBTOTAL DIRECT FROM:

0 208,700

SUBTOTAL HOUSING, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

0 208,700

SUBTOTAL DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

878,078 14,043,860

SUBTOTAL CDBG-STATE ADMIN CDBG-CLUSTER

878,078 14,043,860

CHILD NUTRITION-CLUSTER

DEPARTMENT OF AGRICULTURE

FOOD AND CONSUMER SERVICE, DEPARTMENT OF AGRICULTURE

DIRECT FROM:

FOOD AND CONSUMER SERVICE, DEPARTMENT OF AGRICULTURE

School Breakfast Program

DAA 10.553

0 33,223,314

National School Lunch Program (NLSF)

DAA 10.555

0 117,694,279

National School Lunch Program (NLSF)

IHA 10.555

12,074,133 0

Special Milk Program for Children

DAA 10.556

0 64,437

Summer Food Service Program for Children

DAA 10.559

55,510 3,339,926

Summer Food Service Program for Children

IHA 10.559

3,814,120 0

SUBTOTAL DIRECT FROM:

15,943,763 154,321,956

SUBTOTAL FOOD AND CONSUMER SERVICE, DEPARTMENT OF AGRICULTURE

15,943,763 154,321,956

SUBTOTAL DEPARTMENT OF AGRICULTURE

15,943,763 154,321,956

SUBTOTAL CHILD NUTRITION-CLUSTER

15,943,763 154,321,956

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

NONCASH
INDICATOR

STATE¹
AGENCY

CFDA / OTHER ID NUMBER

DIRECT
EXPENDITURES

PASSED TO
SUBRECIPIENTS

CSBG-CLUSTER

DEPARTMENT OF HEALTH AND HUMAN SERVICES

ADMINISTRATION FOR CHILDREN AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES

DIRECT FROM:

ADMINISTRATION FOR CHILDREN AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES
 Community Services Block Grant

NAA 93.569

327,266

4,432,963

SUBTOTAL DIRECT FROM:

327,266

4,432,963

PASS-THROUGH PROGRAMS FROM:

SOCIAL AND SCIENTIFIC SYSTEMS
 ARRA-

GFE 93.710 / 93.DCR-S-09-00294

13,450

0

SUBTOTAL PASS-THROUGH PROGRAMS FROM:

13,450

0

SUBTOTAL ADMINISTRATION FOR CHILDREN AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES

340,716

4,432,963

SUBTOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES

340,716

4,432,963

SUBTOTAL CSBG-CLUSTER

340,716

4,432,963

DISABILITY INSURANCE/SSI-CLUSTER

SOCIAL SECURITY ADMINISTRATION

SOCIAL SECURITY ADMINISTRATION

DIRECT FROM:

SOCIAL SECURITY ADMINISTRATION
 Social Security: Disability Insurance

IHA 96.001

27,053,625

0

SUBTOTAL DIRECT FROM:

27,053,625

0

SUBTOTAL SOCIAL SECURITY ADMINISTRATION

27,053,625

0

SUBTOTAL SOCIAL SECURITY ADMINISTRATION

27,053,625

0

SUBTOTAL DISABILITY INSURANCE/SSI-CLUSTER

27,053,625

0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

NONCASH
INDICATOR

STATE¹
AGENCY

CFDA / OTHER ID NUMBER

DIRECT
EXPENDITURES

PASSED TO
SUBRECIPIENTS

EARLY INTERV (IDEA)-CLUSTER

DEPARTMENT OF EDUCATION

OFFICE OF SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION

DIRECT FROM:

OFFICE OF SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION

Special Education-Grants for Infants and Families

ARRA - IDEA Infants & Toddlers W/D

IHA 84.181
IHA 84.393

7,308,448 283,568
568,549 137,316

SUBTOTAL DIRECT FROM:

7,876,997 420,884

SUBTOTAL OFFICE OF SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION

7,876,997 420,884

SUBTOTAL DEPARTMENT OF EDUCATION

7,876,997 420,884

SUBTOTAL EARLY INTERV (IDEA)-CLUSTER

7,876,997 420,884

ED TECH STATE GRANTS-CLUSTER

DEPARTMENT OF EDUCATION

DEPARTMENT OF EDUCATION

DIRECT FROM:

DEPARTMENT OF EDUCATION

ARRA Stimulus Funds Educ Technology

DAA 84.386

61,605 2,074,815

SUBTOTAL DIRECT FROM:

61,605 2,074,815

SUBTOTAL DEPARTMENT OF EDUCATION

61,605 2,074,815

OFFICE OF ELEMENTARY AND SECONDARY EDUCATION, DEPARTMENT OF EDUCATION

DIRECT FROM:

OFFICE OF ELEMENTARY AND SECONDARY EDUCATION, DEPARTMENT OF EDUCATION

Education Technology State Grants

DAA 84.318

10,132 934,435

SUBTOTAL DIRECT FROM:

10,132 934,435

SUBTOTAL OFFICE OF ELEMENTARY AND SECONDARY EDUCATION, DEPARTMENT OF EDUCATION

10,132 934,435

SUBTOTAL DEPARTMENT OF EDUCATION

71,737 3,009,250

SUBTOTAL ED TECH STATE GRANTS-CLUSTER

71,737 3,009,250

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

NONCASH
INDICATOR

STATE¹
AGENCY

CFDA / OTHER ID NUMBER

DIRECT
EXPENDITURES

PASSED TO
SUBRECIPIENTS

EDUCATION HOMELESS CHILDREN & YOUTH

DEPARTMENT OF EDUCATION

DEPARTMENT OF EDUCATION

DIRECT FROM:

DEPARTMENT OF EDUCATION

ARRA Stimulus Funds Homeless Children

DAA 84.387

0 145,066

SUBTOTAL DIRECT FROM:

0 145,066

PASS-THROUGH PROGRAMS FROM:

WESTED

Education of Homeless Children and Youth, Recovery Act

GFE 84.387 / 84.AWD-122837

2,555 0

SUBTOTAL PASS-THROUGH PROGRAMS FROM:

2,555 0

SUBTOTAL DEPARTMENT OF EDUCATION

2,555 145,066

OFFICE OF ELEMENTARY AND SECONDARY EDUCATION, DEPARTMENT OF EDUCATION

DIRECT FROM:

OFFICE OF ELEMENTARY AND SECONDARY EDUCATION, DEPARTMENT OF EDUCATION
 Education for Homeless Children and Youth

DAA 84.196

144,143 652,878

SUBTOTAL DIRECT FROM:

144,143 652,878

SUBTOTAL OFFICE OF ELEMENTARY AND SECONDARY EDUCATION, DEPARTMENT OF EDUCATION

144,143 652,878

SUBTOTAL DEPARTMENT OF EDUCATION

146,698 797,944

SUBTOTAL EDUCATION HOMELESS CHILDREN & YOUTH

146,698 797,944

EMERGENCY FOOD ASSISTANCE-CLUSTER

DEPARTMENT OF AGRICULTURE

FOOD AND CONSUMER SERVICE, DEPARTMENT OF AGRICULTURE

DIRECT FROM:

FOOD AND CONSUMER SERVICE, DEPARTMENT OF AGRICULTURE

Emergency Food Assistance Program (Administrative Costs)
 Emergency Food Assistance Program (Administrative Costs)

IHA 10.568
 IHA 10.568 *

5,877,266 0
 56,862 852,384

SUBTOTAL DIRECT FROM:

5,934,128 852,384

SUBTOTAL FOOD AND CONSUMER SERVICE, DEPARTMENT OF AGRICULTURE

5,934,128 852,384

SUBTOTAL DEPARTMENT OF AGRICULTURE

5,934,128 852,384

SUBTOTAL EMERGENCY FOOD ASSISTANCE-CLUSTER

5,934,128 852,384

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

NONCASH
INDICATOR

STATE¹
AGENCY

CFDA / OTHER ID NUMBER

DIRECT
EXPENDITURES

PASSED TO
SUBRECIPIENTS

EMPLOYMENT SERVICE-CLUSTER

DEPARTMENT OF LABOR

EMPLOYMENT AND TRAINING ADMINISTRATION, DEPARTMENT OF LABOR

DIRECT FROM:

EMPLOYMENT AND TRAINING ADMINISTRATION, DEPARTMENT OF LABOR

Employment Service/Wagner-Peyser Funded Activities

Employment Services ARRA

KAA 17.207
KAA 17.207

497,169
(129,931)

9,776,048
130,000

SUBTOTAL DIRECT FROM:

367,238

9,906,048

SUBTOTAL EMPLOYMENT AND TRAINING ADMINISTRATION, DEPARTMENT OF LABOR

367,238

9,906,048

OFFICE OF THE ASSISTANT SECRETARY FOR VETERANS' EMPLOYMENT AND TRAINING, DEPARTMENT OF LABOR

DIRECT FROM:

OFFICE OF THE ASSISTANT SECRETARY FOR VETERANS' EMPLOYMENT AND TRAINING, DEPARTMENT OF LABOR

Disabled Veterans' Outreach Program (DVOP)

Local Veterans' Employment Representative Program

KAA 17.801
KAA 17.804

1,404,459
1,166,195

169,566
52,815

SUBTOTAL DIRECT FROM:

2,570,654

222,381

SUBTOTAL OFFICE OF THE ASSISTANT SECRETARY FOR VETERANS' EMPLOYMENT AND TRAINING, DEPARTMENT OF LABOR

2,570,654

222,381

SUBTOTAL DEPARTMENT OF LABOR

2,937,892

10,128,429

SUBTOTAL EMPLOYMENT SERVICE-CLUSTER

2,937,892

10,128,429

FEDERAL TRANSIT-CLUSTER

DEPARTMENT OF TRANSPORTATION

FEDERAL TRANSIT ADMINISTRATION, DEPARTMENT OF TRANSPORTATION

DIRECT FROM:

FEDERAL TRANSIT ADMINISTRATION, DEPARTMENT OF TRANSPORTATION

Federal Transit: Capital Investment Grants

Federal Transit: Formula Grants

HAA 20.500
HAA 20.507

0
61,254

73,936
165,905

SUBTOTAL DIRECT FROM:

61,254

239,841

SUBTOTAL FEDERAL TRANSIT ADMINISTRATION, DEPARTMENT OF TRANSPORTATION

61,254

239,841

SUBTOTAL DEPARTMENT OF TRANSPORTATION

61,254

239,841

SUBTOTAL FEDERAL TRANSIT-CLUSTER

61,254

239,841

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

NONCASH
INDICATOR

STATE¹
AGENCY

CFDA / OTHER ID NUMBER

DIRECT
EXPENDITURES

PASSED TO
SUBRECIPIENTS

FISH AND WILDLIFE-CLUSTER

DEPARTMENT OF THE INTERIOR

U.S. FISH AND WILDLIFE SERVICE, DEPARTMENT OF THE INTERIOR

DIRECT FROM:

U.S. FISH AND WILDLIFE SERVICE, DEPARTMENT OF THE INTERIOR

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Sport Fish Restoration Program		PBA	15.605 / 15.20181AG917	23,732	1,265
Sport Fish Restoration Program		PBA	15.605 / 15.F161R18	88,610	0
Sport Fish Restoration Program		PBA	15.605 / 15.F237R19	102,718	0
Sport Fish Restoration Program		PBA	15.605 / 15.F239R19	124,978	0
Sport Fish Restoration Program		PBA	15.605 / 15.F243R19	119,195	5,964
Sport Fish Restoration Program		PBA	15.605 / 15.F312D16	1,392,936	0
Sport Fish Restoration Program		PBA	15.605 / 15.F387R12	334,337	0
Sport Fish Restoration Program		PBA	15.605 / 15.F394R11	221,385	47,587
Sport Fish Restoration Program		PBA	15.605 / 15.F485B1	0	68,445
Sport Fish Restoration Program		PBA	15.605 / 15.F497B1	0	41,043
Sport Fish Restoration Program		PBA	15.605 / 15.F498D1	0	5,865
Sport Fish Restoration Program		PBA	15.605 / 15.F523D1	0	160,966
Sport Fish Restoration Program		PBA	15.605 / 15.F537D1	0	17,228
Sport Fish Restoration Program		PBA	15.605 / 15.F553D1	0	1,853
Sport Fish Restoration Program		PBA	15.605 / 15.F556D1	0	107,000
Sport Fish Restoration Program		PBA	15.605 / 15.F561D1	0	260,000
Sport Fish Restoration Program		PBA	15.605 / 15.F563D1	0	88,000
Sport Fish Restoration Program		PBA	15.605 / 15.F567B1	0	51,000
Sport Fish Restoration Program		PBA	15.605 / 15.F570B1	41,097	0
Sport Fish Restoration Program		PBA	15.605 / 15.F572D1	0	18,259
Sport Fish Restoration Program		PBA	15.605 / 15.F575B1	46,616	0
Sport Fish Restoration Program		PBA	15.605 / 15.F577B1	14,129	0
Sport Fish Restoration Program		PBA	15.605 / 15.F579D1	0	58,761
Sport Fish Restoration Program		PBA	15.605 / 15.F581D1	120,000	0
Sport Fish Restoration Program		PBA	15.605 / 15.F582B1	135,000	0
Sport Fish Restoration Program		PBA	15.605 / 15.F583D1	0	60,000
Sport Fish Restoration Program		PBA	15.605 / 15.F584B1	120,411	0
Sport Fish Restoration Program		PBA	15.605 / 15.F587D1	0	117,600
Sport Fish Restoration Program		PBA	15.605 / 15.F590D1	4,395	0
Sport Fish Restoration Program		PBA	15.605 / 15.F597B1	415,018	0
Sport Fish Restoration Program		PBA	15.605 / 15.F598D1	0	28,720
Sport Fish Restoration Program		PBA	15.605 / 15.F599D1	0	168,700
Sport Fish Restoration Program		PBA	15.605 / 15.F608M1	27,000	0
Sport Fish Restoration Program		PBA	15.605 / 15.F83R25	514,292	0
Sport Fish Restoration Program		PBA	15.605 / 15.F86R25	1,693,776	27,000
Sport Fish Restoration Program		PBA	15.605 / 15.FW28T25 CFDA 67/33	638,730	4,020
Sport Fish Restoration Program		PBA	15.605 / 15.FW31P25 CFDA 20/80	60,433	16,604
Sport Fish Restoration Program		PBA	15.605 / 15.FW46M12 CFDA 26/74	832	0
Sport Fish Restoration Program		PBA	15.605 / 15.FW46M13 CFDA 26/74	1,149,535	0
Sport Fish Restoration Program		PBA	15.605 / 15.FW47C8 CFDA 70/30	147,922	0
Sport Fish Restoration Program		PBA	15.605 / 15.FW49B1 CFDA 40/60	41,219	0
Wildlife Restoration		PBA	15.611 / 15.FW28T25 CFDA 33/67	314,599	1,980
Wildlife Restoration		PBA	15.611 / 15.FW31P25 CFDA 80/20	241,732	66,416
Wildlife Restoration		PBA	15.611 / 15.FW45L13	494,837	0
Wildlife Restoration		PBA	15.611 / 15.FW46M12 CFDA 74/26	2,368	0
Wildlife Restoration		PBA	15.611 / 15.FW46M13 CFDA 74/26	3,271,755	0
Wildlife Restoration		PBA	15.611 / 15.FW47C8 CFDA 30/70	63,395	0
Wildlife Restoration		PBA	15.611 / 15.FW49B1 CFDA 60/40	61,829	0
Wildlife Restoration		PBA	15.611 / 15.W148E25	880,856	0
Wildlife Restoration		PBA	15.611 / 15.W182R12	632,302	0
Wildlife Restoration		PBA	15.611 / 15.W183R12	1,310,681	0
Wildlife Restoration		PBA	15.611 / 15.W185R11	596,197	15,675
Wildlife Restoration		PBA	15.611 / 15.W188E1	0	16,957
Wildlife Restoration		PBA	15.611 / 15.W190E1	8,747	0
Wildlife Restoration		PBA	15.611 / 15.W192E2	2,409	0
Wildlife Restoration		PBA	15.611 / 15.W192E3	663,715	0
Wildlife Restoration		PBA	15.611 / 15.W193R2	163,732	1,000
Wildlife Restoration		PBA	15.611 / 15.W194R2	582,668	36,906
Wildlife Restoration		PBA	15.611 / 15.W198D1	18,293	0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Wildlife Restoration		PBA	15.611 / 15.W199E1	18,721	0
Wildlife Restoration		PBA	15.611 / 15.W200D1	9,149	0
Wildlife Restoration		PBA	15.611 / 15.W201D1	222,681	18,980
Wildlife Restoration		PBA	15.611 / 15.W202D1	67,506	0
Wildlife Restoration		PBA	15.611 / 15.W204R1	650,663	58,676
Wildlife Restoration		PBA	15.611 / 15.W205R1	788,400	0
Wildlife Restoration		PBA	15.611 / 15.W206R1	52,518	0
Wildlife Restoration		PBA	15.611 / 15.W208M1	27,750	0
Wildlife Restoration		PBA	15.611 / 15.W209T1	18,750	0
Wildlife Restoration		PBA	15.611 / 15.W210R1	175,093	0
Wildlife Restoration		PBA	15.611 / 15.W212D1	10,431	0
Wildlife Restoration		PBA	15.611 / 15.W213D1	532	0
Wildlife Restoration		PBA	15.611 / 15.W214D1	2,965	0
Wildlife Restoration		PBA	15.611 / 15.W48L5	(3,029)	12,118
SUBTOTAL DIRECT FROM:				18,930,541	1,584,588
SUBTOTAL U.S. FISH AND WILDLIFE SERVICE, DEPARTMENT OF THE INTERIOR				18,930,541	1,584,588
SUBTOTAL DEPARTMENT OF THE INTERIOR				18,930,541	1,584,588
SUBTOTAL FISH AND WILDLIFE-CLUSTER				18,930,541	1,584,588

FOREST SERVICE SCHOOL/ROAD-CLUSTER

DEPARTMENT OF AGRICULTURE

FOREST SERVICE, DEPARTMENT OF AGRICULTURE

DIRECT FROM:

FOREST SERVICE, DEPARTMENT OF AGRICULTURE
 Schools and Roads - Grants to States

WBA 10.665

0 13,955,904

SUBTOTAL DIRECT FROM:

0 13,955,904

SUBTOTAL FOREST SERVICE, DEPARTMENT OF AGRICULTURE

0 13,955,904

SUBTOTAL DEPARTMENT OF AGRICULTURE

0 13,955,904

SUBTOTAL FOREST SERVICE SCHOOL/ROAD-CLUSTER

0 13,955,904

HEAD START-CLUSTER

DEPARTMENT OF HEALTH AND HUMAN SERVICES

ADMINISTRATION FOR CHILDREN AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES

DIRECT FROM:

ADMINISTRATION FOR CHILDREN AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES

Head Start

EAA 93.600

130,557 0

Head Start

GFE 93.600

253,013 64,237

Head Start

GJD 93.600

60,310 0

Head Start

GJH 93.600

5,989,816 0

Head Start

GGB 93.600 / 93.90YD0272/03

181,446 5,649

ARRA HS

GJH 93.708

832,775 0

ARRA- Head Start

EBA 93.708

514,503 0

SUBTOTAL DIRECT FROM:

7,962,420 69,886

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

NONCASH
INDICATOR

STATE¹
AGENCY

CFDA / OTHER ID NUMBER

DIRECT
EXPENDITURES

PASSED TO
SUBRECIPIENTS

PASS-THROUGH PROGRAMS FROM:
 UNIVERSITY OF WASHINGTON
 Head Start
 VANDERBILT UNIVERSITY
 Head Start

GFB 93.600 / 93.726451
 GFE 93.600 / 93.SUB#19247-S2-AMD

40,077 0
 52,963 0

SUBTOTAL PASS-THROUGH PROGRAMS FROM:

93,040 0

SUBTOTAL ADMINISTRATION FOR CHILDREN AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES

8,055,460 69,886

SUBTOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES

8,055,460 69,886

SUBTOTAL HEAD START-CLUSTER

8,055,460 69,886

HIGHWAY PLANNING & CONST-CLUSTER

DEPARTMENT OF TRANSPORTATION

FEDERAL HIGHWAY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION

DIRECT FROM:

FEDERAL HIGHWAY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION

Highway Planning & Construction
 Highway Planning & Construction
 Highway Planning & Construction
 Highway Planning & Construction
 Highway Planning & Construction
 Recreational Trails Program
 Recreational Trails Program
 Recreational Trails Program
 Recreational Trails Program
 Recreational Trails Program
 Recreational Trails Program
 Recreational Trails Program
 Recreational Trails Program
 Recreational Trails Program
 Recreational Trails Program
 Recreational Trails Program

HAA 20.205
 HTB 20.205
 HTC 20.205
 GLA 20.205 / 20.DTFH68-10-E-00058
 GLA 20.205 / 20.DTGH68-10-E-00057
 PJA 20.219 / 20.N4510.488
 PJA 20.219 / 20.N4510.510
 PJA 20.219 / 20.N4510.531
 PJA 20.219 / 20.N4510.569
 PJA 20.219 / 20.N4510.613
 PJA 20.219 / 20.N4510.655
 PJA 20.219 / 20.N4510.690
 PJA 20.219 / 20.N4510.723
 PJA 20.219 / 20.N4510.732

498,632,291 108,491,333
 15,497,790 0
 3,924,609 0
 9,087 0
 7,133 0
 0 11,869
 4,948 26,561
 5,573 4,770
 3,475 16,192
 10,568 37,415
 43,779 2,517
 44,443 91,868
 219,010 46,050
 57,002 48,818

SUBTOTAL DIRECT FROM:

518,459,708 108,777,393

PASS-THROUGH PROGRAMS FROM:

UNIVERSITY OF WISCONSIN
 Highway Planning & Construction

GFE 20.205 / 20.K087583

3,444 0

SUBTOTAL PASS-THROUGH PROGRAMS FROM:

3,444 0

SUBTOTAL FEDERAL HIGHWAY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION

518,463,152 108,777,393

SUBTOTAL DEPARTMENT OF TRANSPORTATION

518,463,152 108,777,393

SUBTOTAL HIGHWAY PLANNING & CONST-CLUSTER

518,463,152 108,777,393

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

NONCASH
INDICATOR

STATE¹
AGENCY

CFDA / OTHER ID NUMBER

DIRECT
EXPENDITURES

PASSED TO
SUBRECIPIENTS

HIGHWAY SAFETY-CLUSTER

DEPARTMENT OF TRANSPORTATION

NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION

DIRECT FROM:

NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION

State and Community Highway Safety	HAA	20.600		94,760	4,262,933
Alcohol Impaired Driving Countermeasures Incentive Grants I	HAA	20.601		0	1,842,758
Occupant Protection Incentive Grants	HAA	20.602		0	380,731
Safety Belt Performance Grants	HAA	20.609		0	65,399
State Traffic Safety Information System Improvement Grants	HAA	20.610		0	552,283
Incentive Grant Program to Increase Motorcyclist Safety	HAA	20.612		0	26,762
Child Safety and Child Booster Seats Incentive Grants	HAA	20.613		0	43,663

SUBTOTAL DIRECT FROM:

94,760 7,174,529

SUBTOTAL NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION

94,760 7,174,529

SUBTOTAL DEPARTMENT OF TRANSPORTATION

94,760 7,174,529

SUBTOTAL HIGHWAY SAFETY-CLUSTER

94,760 7,174,529

HOUSING VOUCHER-CLUSTER

DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

PUBLIC AND INDIAN HOUSING, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

DIRECT FROM:

PUBLIC AND INDIAN HOUSING, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

Section 8 Housing Choice Vouchers	NAA	14.871 / 14.CO901		18,920,599	469,710
Section 8 Housing Choice Vouchers	NAA	14.871 / 14.CO911		18,393,803	1,291,003
Mainstream Vouchers	NAA	14.879 / 14.CO901		192,032	0
Mainstream Vouchers	NAA	14.879 / 14.CO911		359,748	23,657

SUBTOTAL DIRECT FROM:

37,866,182 1,784,370

SUBTOTAL PUBLIC AND INDIAN HOUSING, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

37,866,182 1,784,370

SUBTOTAL DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

37,866,182 1,784,370

SUBTOTAL HOUSING VOUCHER-CLUSTER

37,866,182 1,784,370

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

NONCASH
INDICATOR

STATE¹
AGENCY

CFDA / OTHER ID NUMBER

DIRECT
EXPENDITURES

PASSED TO
SUBRECIPIENTS

IMMUNIZATION-CLUSTER

DEPARTMENT OF HEALTH AND HUMAN SERVICES

CENTERS FOR DISEASE CONTROL AND PREVENTION, DEPARTMENT OF HEALTH AND HUMAN SERVICES

DIRECT FROM:

CENTERS FOR DISEASE CONTROL AND PREVENTION, DEPARTMENT OF HEALTH AND HUMAN SERVICES

Immunization Grants

Immunization Grants

ARRA-ARRA-317 Immunization and Vaccines for Children Grant - Best Practices

ARRA-ARRA-317 Immunization and Vaccines for Children Grants

ARRA-ARRA-317 Immunization and Vaccines for Children Grants-IIS

ARRA-Colorado Emerging Infections Program-ARRA-317

*

FAA 93.268
 FAA 93.268
 FAA 93.712
 FAA 93.712
 FAA 93.712
 FAA 93.712

2,615,269
 0
 102,756
 54,591
 16,610
 15,245

2,363,822
 45,152,856
 23,439
 417,834
 0
 0

SUBTOTAL DIRECT FROM:

2,804,471 47,957,951

PASS-THROUGH PROGRAMS FROM:

HDT BIOSYSTEMS

Immunization Grants

GFE 93.268 / 93.PN200606-267

62 0

SUBTOTAL PASS-THROUGH PROGRAMS FROM:

62 0

SUBTOTAL CENTERS FOR DISEASE CONTROL AND PREVENTION, DEPARTMENT OF HEALTH AND HUMAN SERVICES

2,804,533 47,957,951

SUBTOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES

2,804,533 47,957,951

SUBTOTAL IMMUNIZATION-CLUSTER

2,804,533 47,957,951

INDEPENDENT LIVING FOR BLIND

DEPARTMENT OF EDUCATION

DEPARTMENT OF EDUCATION

DIRECT FROM:

DEPARTMENT OF EDUCATION

ARRA - Independent Living OIB

IHA 84.399

5,397 260,547

SUBTOTAL DIRECT FROM:

5,397 260,547

SUBTOTAL DEPARTMENT OF EDUCATION

5,397 260,547

OFFICE OF SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION

DIRECT FROM:

OFFICE OF SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION

Rehabilitation Services_Independent Living Services for Older Individuals Who are Blind

IHA 84.177

(8,181) 458,226

SUBTOTAL DIRECT FROM:

(8,181) 458,226

SUBTOTAL OFFICE OF SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION

(8,181) 458,226

SUBTOTAL DEPARTMENT OF EDUCATION

(2,784) 718,773

SUBTOTAL INDEPENDENT LIVING FOR BLIND

(2,784) 718,773

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

NONCASH
INDICATOR

STATE¹
AGENCY

CFDA / OTHER ID NUMBER

DIRECT
EXPENDITURES

PASSED TO
SUBRECIPIENTS

INDEPENDENT LIVING STATE GRANT

DEPARTMENT OF EDUCATION

DEPARTMENT OF EDUCATION

DIRECT FROM:

DEPARTMENT OF EDUCATION

ARRA - Independent Living Services

IHA 84.398

1,156

66,366

SUBTOTAL DIRECT FROM:

1,156

66,366

SUBTOTAL DEPARTMENT OF EDUCATION

1,156

66,366

OFFICE OF SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION

DIRECT FROM:

OFFICE OF SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION

Independent Living_State Grants

IHA 84.169

44,366

254,187

SUBTOTAL DIRECT FROM:

44,366

254,187

SUBTOTAL OFFICE OF SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION

44,366

254,187

SUBTOTAL DEPARTMENT OF EDUCATION

45,522

320,553

SUBTOTAL INDEPENDENT LIVING STATE GRANT

45,522

320,553

JAG PROGRAM CLUSTER

DEPARTMENT OF JUSTICE

BUREAU OF JUSTICE ASSISTANCE, OFFICE OF JUSTICE PROGRAMS, DEPARTMENT OF JUSTICE

DIRECT FROM:

BUREAU OF JUSTICE ASSISTANCE, OFFICE OF JUSTICE PROGRAMS, DEPARTMENT OF JUSTICE

Edward Byrne Memorial Justice Assistance Grant Program

RAA 16.738

1,526,828

2,826,325

SUBTOTAL DIRECT FROM:

1,526,828

2,826,325

SUBTOTAL BUREAU OF JUSTICE ASSISTANCE, OFFICE OF JUSTICE PROGRAMS, DEPARTMENT OF JUSTICE

1,526,828

2,826,325

DEPARTMENT OF JUSTICE

DIRECT FROM:

DEPARTMENT OF JUSTICE

ARRA-Justice Assistance Grant

RAA 16.803

2,935,040

1,235,390

SUBTOTAL DIRECT FROM:

2,935,040

1,235,390

SUBTOTAL DEPARTMENT OF JUSTICE

2,935,040

1,235,390

SUBTOTAL DEPARTMENT OF JUSTICE

4,461,868

4,061,715

SUBTOTAL JAG PROGRAM CLUSTER

4,461,868

4,061,715

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

NONCASH
INDICATOR

STATE¹
AGENCY

CFDA / OTHER ID NUMBER

DIRECT
EXPENDITURES

PASSED TO
SUBRECIPIENTS

MEDICAID-CLUSTER

DEPARTMENT OF HEALTH AND HUMAN SERVICES

CENTERS FOR MEDICARE AND MEDICAID SERVICES, DEPARTMENT OF HEALTH AND HUMAN SERVICES

DIRECT FROM:

CENTERS FOR MEDICARE AND MEDICAID SERVICES, DEPARTMENT OF HEALTH AND HUMAN SERVICES

ARRA - Survey and Certification Ambulatory Surgical Center Healthcare-Assoc	FAA	93.720		34,701	0
State Survey and Certification of Health Care Providers and Suppliers	FAA	93.777		5,301,648	0
State Survey and Certification of Health Care Providers and Suppliers	GFE	93.777		1,018,868	0
State Survey and Certification of Health Care Providers and Suppliers	UHA	93.777 / 93.M1205CO5001		2,411,910	0
ARRA-Medicaid	UHA	93.778 / 93.ARRA all		(300,002)	0
Medical Assistance Program	UHA	93.778 / 93.MXIX-ADM All		96,704,727	18,446,043
Medical Assistance Program	UHA	93.778 / 93.MXIX-MAP All		2,257,146,836	0
ARRA-HI-Tech	UHA	93.778 / 93.PAPDCOHITA1Q		13,884,140	320,850
				-----	-----
				2,376,202,828	18,766,893
				-----	-----
				2,376,202,828	18,766,893

SUBTOTAL DIRECT FROM:

SUBTOTAL CENTERS FOR MEDICARE AND MEDICAID SERVICES, DEPARTMENT OF HEALTH AND HUMAN SERVICES

OFFICE OF THE SECRETARY, DEPARTMENT OF HEALTH AND HUMAN SERVICES

DIRECT FROM:

OFFICE OF THE SECRETARY, DEPARTMENT OF HEALTH AND HUMAN SERVICES
 State Medicaid Fraud Control Units

LAA	93.775 / 93.01-0901-5050		1,453,431	0
			-----	-----
			1,453,431	0
			-----	-----
			1,453,431	0

SUBTOTAL DIRECT FROM:

SUBTOTAL OFFICE OF THE SECRETARY, DEPARTMENT OF HEALTH AND HUMAN SERVICES

SUBTOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES

			2,377,656,259	18,766,893
			-----	-----
			2,377,656,259	18,766,893

SUBTOTAL MEDICAID-CLUSTER

RESEARCH AND DEVELOPMENT-CLUSTER

DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

DIRECT FROM:

DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT
 Unclassified Grants and Contracts

GFB	14.000		78,528	0
			-----	-----
			78,528	0
			-----	-----
			78,528	0

SUBTOTAL DIRECT FROM:

SUBTOTAL DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

NATIONAL AERONAUTICS AND SPACE ADMINISTRATION

DIRECT FROM:

NATIONAL AERONAUTICS AND SPACE ADMINISTRATION
 Unclassified Grants and Contracts

GFB	43.000		9,813,554	375,958
			-----	-----
			9,813,554	375,958
			-----	-----
			9,813,554	375,958

SUBTOTAL DIRECT FROM:

SUBTOTAL NATIONAL AERONAUTICS AND SPACE ADMINISTRATION

SUBTOTAL

			9,892,082	375,958
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STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

NONCASH
INDICATOR

STATE¹
AGENCY

CFDA / OTHER ID NUMBER

DIRECT
EXPENDITURES

PASSED TO
SUBRECIPIENTS

DEPARTMENT OF AGRICULTURE

AGRICULTURAL MARKETING SERVICE, DEPARTMENT OF AGRICULTURE

PASS-THROUGH PROGRAMS FROM:

Be Local Northern Colorado

Farmer's Market Promotion Program

GGB 10.168

1,663

0

SUBTOTAL PASS-THROUGH PROGRAMS FROM:

1,663

0

SUBTOTAL AGRICULTURAL MARKETING SERVICE, DEPARTMENT OF AGRICULTURE

1,663

0

AGRICULTURAL RESEARCH SERVICE, DEPARTMENT OF AGRICULTURE

DIRECT FROM:

AGRICULTURAL RESEARCH SERVICE, DEPARTMENT OF AGRICULTURE

Agricultural Research Basic and Applied Research

GFB 10.001

85,365

0

Agricultural Research Basic and Applied Research

GFE 10.001

10,342

0

Agricultural Research Basic and Applied Research

GGB 10.001 / 10.58-1902-1-104

13,018

0

Agricultural Research Basic and Applied Research

GGB 10.001 / 10.58-3655-0-632

28,014

0

Agricultural Research Basic and Applied Research

GGB 10.001 / 10.58-5348-8-275 Amd 3

1,817

0

Agricultural Research Basic and Applied Research

GGB 10.001 / 10.58-5352-1-398

55,530

0

Agricultural Research Basic and Applied Research

GGB 10.001 / 10.58-5402-0-324

38,025

0

Agricultural Research Basic and Applied Research

GGB 10.001 / 10.58-5402-0-333

9,368

0

Agricultural Research Basic and Applied Research

GGB 10.001 / 10.58-5402-1-318

18,456

0

Agricultural Research Basic and Applied Research

GGB 10.001 / 10.58-5402-1-335

63,625

0

Agricultural Research Basic and Applied Research

GGB 10.001 / 10.58-5402-1-354 Amd 1

5,116

0

Agricultural Research Basic and Applied Research

GGB 10.001 / 10.58-5402-1-367

198,609

0

Agricultural Research Basic and Applied Research

GGB 10.001 / 10.58-5402-6-343

5,150

0

Agricultural Research Basic and Applied Research

GGB 10.001 / 10.58-5402-7-338

56,103

0

Agricultural Research Basic and Applied Research

GGB 10.001 / 10.58-5402-8-345

46,164

0

Agricultural Research Basic and Applied Research

GGB 10.001 / 10.58-5402-8-346 #6

106,283

0

Agricultural Research Basic and Applied Research

GGB 10.001 / 10.58-5402-9-320 Amend 3

8,837

0

Agricultural Research Basic and Applied Research

GGB 10.001 / 10.58-5402-9-324

26,396

0

Agricultural Research Basic and Applied Research

GGB 10.001 / 10.58-5407-9-341

30,879

0

Agricultural Research Basic and Applied Research

GGB 10.001 / 10.58-5410-8-334

6,225

0

Agricultural Research Basic and Applied Research

GGB 10.001 / 10.58-5430-0-307

22,475

0

Agricultural Research Basic and Applied Research

GGB 10.001 / 10.58-5430-0-337

16,396

0

Agricultural Research Basic and Applied Research

GGB 10.001 / 10.58-5442-1-203

41,066

0

Agricultural Research Basic and Applied Research

GGB 10.001 / 10.58-6209-9-058

13,483

0

Agricultural Research Basic and Applied Research

GGB 10.001 / 10.58-6618-8-117

39,369

0

Agricultural Research Basic and Applied Research

GGB 10.001 / 10.59-3655-9-738

77,287

0

SUBTOTAL DIRECT FROM:

1,023,398

0

PASS-THROUGH PROGRAMS FROM:

BRDC-Biotechnology Research and Development Corporation

Agricultural Research Basic and Applied Research

GGB 10.001

61,554

0

University of Nebraska

Agricultural Research Basic and Applied Research

GGB 10.001 / 10.25-6235-0145-008

3,502

0

SUBTOTAL PASS-THROUGH PROGRAMS FROM:

65,056

0

SUBTOTAL AGRICULTURAL RESEARCH SERVICE, DEPARTMENT OF AGRICULTURE

1,088,454

0

ANIMAL AND PLANT HEALTH INSPECTION SERVICE, DEPARTMENT OF AGRICULTURE

DIRECT FROM:

ANIMAL AND PLANT HEALTH INSPECTION SERVICE, DEPARTMENT OF AGRICULTURE

Plant and Animal Disease, Pest Control, and Animal Care

GGB 10.025 / 10.08-8100-1267-CA

30,563

0

Plant and Animal Disease, Pest Control, and Animal Care

GGB 10.025 / 10.09-9208-0239-CA

4

0

Plant and Animal Disease, Pest Control, and Animal Care

GGB 10.025 / 10.10-7100-0285-CA

11,618

0

Plant and Animal Disease, Pest Control, and Animal Care

GGB 10.025 / 10.10-7100-0306-CA AMD #

42,241

0

Plant and Animal Disease, Pest Control, and Animal Care

GGB 10.025 / 10.10-7488-0805-CA

39,862

0

Plant and Animal Disease, Pest Control, and Animal Care

GGB 10.025 / 10.10-8564-0636-CA (648)

0

0

Plant and Animal Disease, Pest Control, and Animal Care

GGB 10.025 / 10.10-9208-0268-CA REV 1

70,046

0

Plant and Animal Disease, Pest Control, and Animal Care

GGB 10.025 / 10.10-9208-0270-CA

3,960

0

Plant and Animal Disease, Pest Control, and Animal Care

GGB 10.025 / 10.10-9208-0273-CA

58,418

0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT	PASSED TO
				EXPENDITURES	SUBRECIPIENTS
Plant and Animal Disease, Pest Control, and Animal Care		GGB	10.025 / 10.10-9794-2062-CA	45,776	0
Plant and Animal Disease, Pest Control, and Animal Care		GGB	10.025 / 10.11-5000-2053-CA	23,457	10,029
Plant and Animal Disease, Pest Control, and Animal Care		GGB	10.025 / 10.11-7100-0315-CA	101,833	0
Plant and Animal Disease, Pest Control, and Animal Care		GGB	10.025 / 10.11-7488-0861-CA	44,469	0
Plant and Animal Disease, Pest Control, and Animal Care		GGB	10.025 / 10.11-7488-0862-CA	58,488	0
Plant and Animal Disease, Pest Control, and Animal Care		GGB	10.025 / 10.11-8130-0039-CA	23,433	0
Plant and Animal Disease, Pest Control, and Animal Care		GGB	10.025 / 10.11-8130-0075-CA	12,563	0
Plant and Animal Disease, Pest Control, and Animal Care		GGB	10.025 / 10.11-8130-1314-CA	6,817	0
Plant and Animal Disease, Pest Control, and Animal Care		GGB	10.025 / 10.11-8564-0636-CA	24,583	0
Plant and Animal Disease, Pest Control, and Animal Care		GGB	10.025 / 10.11-9208-0254-CA	(283)	0
Plant and Animal Disease, Pest Control, and Animal Care		GGB	10.025 / 10.11-9208-0268-CA	163,489	0
Plant and Animal Disease, Pest Control, and Animal Care		GGB	10.025 / 10.11-9208-0289-CA	93,921	0
Plant and Animal Disease, Pest Control, and Animal Care		GGB	10.025 / 10.11-9419-0075-CA	45,540	0
Plant and Animal Disease, Pest Control, and Animal Care		GGB	10.025 / 10.11-9708-1984-CA Rev 1	220,173	0
Plant and Animal Disease, Pest Control, and Animal Care		GGB	10.025 / 10.11-9794-2062-CA Rev 1	32,835	0
Wildlife Services		GGB	10.028 / 10.09-7100-0267-CA REV 0	5,401	7,824
Wildlife Services		GGB	10.028 / 10.10-7449-0801-CA	13,640	0
Wildlife Services		GGB	10.028 / 10.11-7100-0333-CA	53,631	0
Wildlife Services		GGB	10.028 / 10.11-7438-0869-CA	660	0
Wildlife Services		GGB	10.028 / 10.11-7449-0860-CA	23,089	0
Wildlife Services		GGB	10.028 / 10.11-7488-0680-CA Rev 1	42,632	0
R&D		GGB	10.10-7100-0305-CA	2,902	0
R&D		GGB	10.10-7100-0319-CA REV 10-1	13,687	0
R&D		GGB	10.10-7408-0810-CA	5,034	0
R&D		GGB	10.10-8100-1557-CA	7,763	0
R&D		GGB	10.11-7100-0331-CA	40,546	0
R&D		GGB	10.11-7400-0848-CA	2,000	0
R&D		GGB	10.11-7400-0859-CA	41,439	0
R&D		GGB	10.11-8130-0064-CA	61,780	0
R&D		GGB	10.11-8130-0092-CA	59,595	0
R&D		GGB	10.11-8130-1548-CA	28,573	0
R&D		GGB	10.11-8130-1557-CA 11-1	49,304	0
R&D		GGB	10.11-9208-0269-CA 11-1	55,716	0
R&D		GGB	10.11-9208-0296-CA 11-1	26,870	0
R&D		GGB	10.11-9208-0301-CA	121,369	0
R&D		GGB	10.12-5000-2053-CA	46,242	0
R&D		GGB	10.12-7440-0892-CA	18,469	0
R&D		GGB	10.12-9419-0075-CA	132	0
R&D		GGB	10.12-9708-2138-CA	57,848	0
SUBTOTAL DIRECT FROM:				1,931,480	17,853
PASS-THROUGH PROGRAMS FROM:					
Utah State University					
Wildlife Services		GGB	10.028 / 10.100334005	14,265	0
Washington State University					
Wildlife Services		GGB	10.028 / 10.117852 G003011	15,663	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				29,928	0
SUBTOTAL ANIMAL AND PLANT HEALTH INSPECTION SERVICE, DEPARTMENT OF AGRICULTURE				1,961,408	17,853
COOPERATIVE STATE RESEARCH, EDUCATION, AND EXTENSION SERVICE, DEPARTMENT OF AGRICULTURE					
DIRECT FROM:					
COOPERATIVE STATE RESEARCH, EDUCATION, AND EXTENSION SERVICE, DEPARTMENT OF AGRICULTURE					
Grants for Agricultural Research, Special Research Grants		GFE	10.200	(789)	0
Grants for Agricultural Research, Special Research Grants		GGB	10.200 / 10.2008-34263-19249	(9)	0
Grants for Agricultural Research, Special Research Grants		GGB	10.200 / 10.2009-34263-19774	279,798	10,151
Grants for Agricultural Research, Special Research Grants		GGB	10.200 / 10.2009-37610-05685	19,620	23,705
Grants for Agricultural Research, Special Research Grants		GGB	10.200 / 10.2009-37610-19811	0	7,648
Grants for Agricultural Research, Special Research Grants		GGB	10.200 / 10.2010-34103-21326	4,887	0
Grants for Agricultural Research, Special Research Grants		GGB	10.200 / 10.2010-34141-21252	46,827	83,599
Grants for Agricultural Research, Special Research Grants		GGB	10.200 / 10.2010-34205-21350	104,651	0
Grants for Agricultural Research, Special Research Grants		GGB	10.200 / 10.2010-34263-21075	419,323	95,574
Grants for Agricultural Research, Special Research Grants		GGB	10.200 / 10.2010-34405-20850	104,910	0
Grants for Agricultural Research, Special Research Grants		GGB	10.200 / 10.2010-37610-21869	51,731	0
Grants for Agricultural Research, Special Research Grants		GGB	10.200 / 10.2010-39557-21904	69,732	175,039
Grants for Agricultural Research, Special Research Grants		GGB	10.200 / 10.2011-34263-30654	250,173	53,599
R&D		GGB	10.2006-55203-17390	5,780	13,924
R&D		GGB	10.2007-33120-18491	54,030	0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT	PASSED TO
				EXPENDITURES	SUBRECIPIENTS
R&D		GGB	10.2007-35101-18048	2,731	19,602
R&D		GGB	10.2007-35200-18315	266,424	0
R&D		GGB	10.2007-35204-18331	37,119	0
R&D		GGB	10.2007-55215-17906	635	(5,430)
R&D		GGB	10.2008-35204-04652	6,905	0
R&D		GGB	10.2008-35504-04852	0	77,504
R&D		GGB	10.2008-35615-04666	68,023	153,661
R&D		GGB	10.2008-55100-04509	113,427	34,489
R&D		GGB	10.2008-55101-19125	96,526	0
R&D		GGB	10.2008-55320-04570	27,780	0
R&D		GGB	10.2008-55401-04476	59,938	0
R&D		GGB	10.2008-55605-18675	236,792	6,333
R&D		GGB	10.2009-35206-05273	58,441	0
R&D		GGB	10.2009-35302-05256	74,194	17,836
R&D		GGB	10.2009-55200-05197	136,150	35,559
Cooperative Forestry Research		GGB	10.202	365,558	0
Payments to Agricultural Experiment Stations Under the Hatch Act		GGB	10.203	3,334,039	0
Grants for Agricultural Research_Compertitive Research Grants		GFB	10.206	504,659	26,359
Grants for Agricultural Research_Compertitive Research Grants		GFE	10.206	190,930	91,811
Grants for Agricultural Research_Compertitive Research Grants		GLA	10.206 / 10.2006-35504-16618	309	0
Grants for Agricultural Research_Compertitive Research Grants		GKA	10.206 / 10.2008-35203-19099	874	0
Animal Health and Disease Research		GGB	10.207	437,734	0
Food and Agricultural Sciences National Needs Graduate Fellowship Grants		GGB	10.210 / 10.2007-38420-17766	8,446	0
Food and Agricultural Sciences National Needs Graduate Fellowship Grants		GGB	10.210 / 10.2008-38420-04753	68,826	0
Food and Agricultural Sciences National Needs Graduate Fellowship Grants		GGB	10.210 / 10.2010-38420-20367	51,533	0
Food and Agricultural Sciences National Needs Graduate Fellowship Grants		GGB	10.210 / 10.2010-38420-20397	71,597	0
Food and Agricultural Sciences National Needs Graduate Fellowship Grants		GGB	10.210 / 10.2011-38420-20085	75,394	0
Small Business Innovation Research		GFE	10.212	7,857	0
Higher Education Challenge Grants		GGB	10.217 / 10.2006-38411-17006	0	12,065
Higher Education Challenge Grants		GGB	10.217 / 10.2011-38411-30548	21,164	0
Integrated Programs		GGB	10.303 / 10.2007-51100-18610	562	0
Integrated Programs		GGB	10.303 / 10.2008-51110-04333	7,858	0
Integrated Programs		GGB	10.303 / 10.2008-51130-19548 Amed	355,004	370,575
Integrated Programs		GGB	10.303 / 10.2009-51110-06067	190,712	120,412
Integrated Programs		GGB	10.303 / 10.2009-51130-06038	234,833	0
Integrated Programs		GGB	10.303 / 10.2010-51110-21076	26,347	12,753
Integrated Programs		GGB	10.303 / 10.2011-51130-31122	14,131	0
Integrated Programs		GGB	10.303 / 10.2011-51130-31132	10,715	0
Homeland Security_Agricultural (Homeland Security Program)		GGB	10.304 / 10.2009-37620-05686 AMD	228,260	0
International Science and Education Grants Program		GGB	10.305 / 10.2010-51160-21067	25,321	0
Specialty Crop Research Initiative		GGB	10.309 / 10.2008-51180-04846	129,341	278,568
Specialty Crop Research Initiative		GGB	10.309 / 10.2009-51181-05739	4,076	5,088
Specialty Crop Research Initiative		GGB	10.309 / 10.2010-51181-21192	113,456	376,007
Agriculture and Food Research Initiative (AFRI)		GFB	10.310	87,954	0
Agriculture and Food Research Initiative (AFRI)		GGB	10.310 / 10.2009-65104-05705	23,568	0
Agriculture and Food Research Initiative (AFRI)		GGB	10.310 / 10.2009-65107-05834	49,255	0
Agriculture and Food Research Initiative (AFRI)		GGB	10.310 / 10.2009-65119-05669	86,913	0
Agriculture and Food Research Initiative (AFRI)		GGB	10.310 / 10.2009-65203-05670	136,674	0
Agriculture and Food Research Initiative (AFRI)		GGB	10.310 / 10.2009-65203-05927	126,160	0
Agriculture and Food Research Initiative (AFRI)		GGB	10.310 / 10.2010-65112-20508	129,218	0
Agriculture and Food Research Initiative (AFRI)		GGB	10.310 / 10.2010-65119-21012	49,357	30,578
Agriculture and Food Research Initiative (AFRI)		GGB	10.310 / 10.2010-65504-20357	176,085	0
Agriculture and Food Research Initiative (AFRI)		GGB	10.310 / 10.2010-67004-21813	24,390	0
Agriculture and Food Research Initiative (AFRI)		GGB	10.310 / 10.2010-85215-20648	256,915	135,821
Agriculture and Food Research Initiative (AFRI)		GGB	10.310 / 10.2010-85320-20498	40,341	0
Agriculture and Food Research Initiative (AFRI)		GGB	10.310 / 10.2011-67009-30083	153,872	0
Agriculture and Food Research Initiative (AFRI)		GGB	10.310 / 10.2011-67012-30670	45,413	0
Agriculture and Food Research Initiative (AFRI)		GGB	10.310 / 10.2011-67012-30672	52,494	0
Agriculture and Food Research Initiative (AFRI)		GGB	10.310 / 10.2011-67012-30705	6,420	0
Agriculture and Food Research Initiative (AFRI)		GGB	10.310 / 10.2011-67012-30938	53,200	0
Agriculture and Food Research Initiative (AFRI)		GGB	10.310 / 10.2011-67013-30056	64,710	0
Agriculture and Food Research Initiative (AFRI)		GGB	10.310 / 10.2011-67015-20067	127,261	0
Agriculture and Food Research Initiative (AFRI)		GLA	10.310 / 10.2011-67019-21118	114,134	0
Agriculture and Food Research Initiative (AFRI)		GGB	10.310 / 10.2012-67013-19347	7,680	16,000
Agriculture and Food Research Initiative (AFRI)		GGB	10.310 / 10.2012-67013-19416	9,484	0
Agriculture and Food Research Initiative (AFRI)		GGB	10.310 / 10.2012-67015-19379	134,533	0
Agriculture and Food Research Initiative (AFRI)		GGB	10.310 / 10.2012-67015-19506	2,132	0
Agriculture and Food Research Initiative (AFRI)		GGB	10.310 / 10.2012-67015-30215	3,336	0
Cooperative Extension Service		GGB	10.500	4,435,140	0
Cooperative Extension Service		GGB	10.500 / 10.2009-41534-05517	372	0
Cooperative Extension Service		GGB	10.500 / 10.2010-41533-21679	37,691	0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Cooperative Extension Service		GGB	10.500 / 10.2010-41534-21310	94,763	0
Cooperative Extension Service		GGB	10.500 / 10.2010-41590-20750	59,900	123,561
Cooperative Extension Service		GGB	10.500 / 10.2011-46100-31139	51,836	35,936
SUBTOTAL DIRECT FROM:				15,716,486	2,438,327
PASS-THROUGH PROGRAMS FROM:					
Auburn University					
Cooperative Extension Service		GGB	10.500 / 10.10-ACES-374584-CSU	4,045	0
Cornell University					
Grants for Agricultural Research, Special Research Grants		GGB	10.200 / 10.61331-9405	10,583	0
Agriculture and Food Research Initiative (AFRI)		GGB	10.310 / 10.62583-9570	123,954	0
Idaho State University					
Agriculture and Food Research Initiative (AFRI)		GGB	10.310 / 10.09-397A	12,261	0
Kansas State University					
Grants for Agricultural Research, Special Research Grants		GGB	10.200 / 10.S11054	24,707	0
Integrated Programs		GGB	10.303 / 10.S09069	3,436	0
R&D		GGB	10.S09051	9,105	0
Michigan State University					
R&D		GGB	10.61-4281A	169,308	0
Montana State University					
Cooperative Extension Service		GGB	10.500 / 10.G135-09-W2251	6,107	0
North Carolina State University					
Integrated Programs		GGB	10.303 / 10.2007-1982-01	16,221	0
Integrated Programs		GGB	10.303 / 10.2007-1982-02	10,757	0
North Dakota State University					
Agriculture and Food Research Initiative (AFRI)		GGB	10.310 / 10.FAR-0015525-4	130,977	0
Oklahoma State University					
Integrated Programs		GGB	10.303 / 10.AB-5-67490-CSU	48,251	0
Purdue University					
Integrated Programs		GGB	10.303 / 10.8000020668-AG Amd #2	24,352	0
Integrated Programs		GGB	10.303 / 10.8000022408-AG Amend #	(4)	0
Texas A & M					
Grants for Agricultural Research, Special Research Grants		GGB	10.200 / 10.570462 Amd 1	7,232	0
Agriculture and Food Research Initiative (AFRI)		GGB	10.310 / 10.S110073	15,433	0
Agriculture and Food Research Initiative (AFRI)		GGB	10.310 / 10.Subaward No. 570637	25,776	0
The Ohio State University					
Integrated Programs		GGB	10.303 / 10.GRT00004638/60010835	20,671	0
University of California, Davis					
R&D		GGB	10.08-002200-01	20,057	0
Agriculture and Food Research Initiative (AFRI)		GGB	10.310 / 10.201015718-11	101,904	0
University of Georgia					
Specialty Crop Research Initiative		GGB	10.309 / 10.RF327-193/4692288	10,508	0
University of Maryland					
Specialty Crop Research Initiative		GGB	10.309 / 10.Z531702	198,830	0
University of Nebraska					
Integrated Programs		GGB	10.303 / 10.25-6331-0198-002	21,395	0
University of North Carolina Greensboro					
Higher Education Challenge Grants		GGB	10.217 / 10.10-0319.3	20,370	0
University of Texas					
R&D		GGB	10.UTA07-790	6	0
University of Washington					
Grants for Agricultural Research, Special Research Grants		GGB	10.200 / 10.464573	2,940	0
Grants for Agricultural Research, Special Research Grants		GGB	10.200 / 10.603269	2,492	0
Grants for Agricultural Research, Special Research Grants		GGB	10.200 / 10.715644	37,614	0
Utah State University					
Sustainable Agriculture Research and Education		GGB	10.215 / 10.080861001	29,103	0
Sustainable Agriculture Research and Education		GGB	10.215 / 10.080861058	3,130	10,753
Sustainable Agriculture Research and Education		GGB	10.215 / 10.090758006	9,762	36,767
Sustainable Agriculture Research and Education		GGB	10.215 / 10.090758042	1,993	0
Organic Agriculture Research and Extension Initiative		GGB	10.307 / 10.10075903	401	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				1,123,677	47,520
SUBTOTAL COOPERATIVE STATE RESEARCH, EDUCATION, AND EXTENSION SERVICE, DEPARTMENT OF AGRICULTURE				16,840,163	2,485,847
DEPARTMENT OF AGRICULTURE					
DIRECT FROM:					
DEPARTMENT OF AGRICULTURE					
Unclassified Grants and Contracts		GFB	10.000	161,299	2,084

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
R&D		GGB	10.07-CS-11221617-315	8,729	0
R&D		GGB	10.09-CS-11221638-175	148,292	0
R&D		GGB	10.10-DG-11031600-049	226,949	32,604
R&D		GGB	10.PNW 09-JV-11261900-005	5,629	0
SUBTOTAL DIRECT FROM:				550,898	34,688
SUBTOTAL DEPARTMENT OF AGRICULTURE				550,898	34,688
ECONOMIC RESEARCH SERVICE, DEPARTMENT OF AGRICULTURE					
DIRECT FROM:					
ECONOMIC RESEARCH SERVICE, DEPARTMENT OF AGRICULTURE					
Agricultural and Rural Economic Research		GGB	10.250 / 10.58-7000-8-0096	4,526	13,102
SUBTOTAL DIRECT FROM:				4,526	13,102
SUBTOTAL ECONOMIC RESEARCH SERVICE, DEPARTMENT OF AGRICULTURE				4,526	13,102
FARM SERVICE AGENCY, DEPARTMENT OF AGRICULTURE					
DIRECT FROM:					
FARM SERVICE AGENCY, DEPARTMENT OF AGRICULTURE					
Conservation Reserve Program		GFE	10.069	11,019	0
SUBTOTAL DIRECT FROM:				11,019	0
SUBTOTAL FARM SERVICE AGENCY, DEPARTMENT OF AGRICULTURE				11,019	0
FOREIGN AGRICULTURAL SERVICE, DEPARTMENT OF AGRICULTURE					
DIRECT FROM:					
FOREIGN AGRICULTURAL SERVICE, DEPARTMENT OF AGRICULTURE					
Faculty Exchange Program		GGB	10.613 / 10.58-3148-8-111, Amendm	82,927	0
Technical Agricultural Assistance		GGB	10.960 / 10.58-3148-1-114	134,134	0
Technical Agricultural Assistance		GGB	10.960 / 10.58-3148-129	56,233	0
Technical Agricultural Assistance		GGB	10.960 / 10.58-3148-7-190 Amd#7	121,112	0
Technical Agricultural Assistance		GGB	10.960 / 10.58-3148-9-168	278,678	43,235
Scientific Cooperation and Research		GGB	10.961 / 10.58-3148-0-206	76,564	0
Cochran Fellowship Program-International Training - Foreign Participant		GGB	10.962 / 10.58-3148-0-178	16,739	0
Cochran Fellowship Program-International Training - Foreign Participant		GGB	10.962 / 10.58-3148-1-119	86,973	0
Cochran Fellowship Program-International Training - Foreign Participant		GGB	10.962 / 10.58-3148-9-185	48,796	0
SUBTOTAL DIRECT FROM:				902,156	43,235
SUBTOTAL FOREIGN AGRICULTURAL SERVICE, DEPARTMENT OF AGRICULTURE				902,156	43,235
FOREST SERVICE, DEPARTMENT OF AGRICULTURE					
DIRECT FROM:					
FOREST SERVICE, DEPARTMENT OF AGRICULTURE					
R&D		GGB	10.06-CS-11132427-235	35,803	0
R&D		GGB	10.06-JV-11221617-141	2,375	0
R&D		GGB	10.07-CA-11120101-019	7,651	0
R&D		GGB	10.07-CR-11221611-099	3,283	0
R&D		GGB	10.07-CS-11020300-045	543	0
R&D		GGB	10.07-CS-11021000-035	2,496	0
R&D		GGB	10.07-CS-11132422-223	1,580	0
R&D		GGB	10.07-CS-11221610-351 mod 7	74,802	0
R&D		GGB	10.07-JV-11221611-259	27,884	0
R&D		GGB	10.07-JV-11221611-260	20,420	0
R&D		GGB	10.07-JV-11221616-061	488	0
R&D		GGB	10.07-JV-11221616-252 mod 6	6,613	0
R&D		GGB	10.07-JV-11221617-304	25,258	0
R&D		GGB	10.07-JV-11221665-253	26,208	0
R&D		GGB	10.07-PA-11221616-207	1,742	0
R&D		GGB	10.08-CR-11221611-300	45,328	0
R&D		GGB	10.08-CS-11020000-039	803	0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
R&D		GGB	10.08-CS-11020400-039	14,407	0
R&D		GGB	10.08-CS-11020603-032	4,360	0
R&D		GGB	10.08-JV-11221633-221	7,834	0
R&D		GGB	10.09-CR-11221611-024	309,091	0
R&D		GGB	10.09-CR-11221611-259	185,028	0
R&D		GGB	10.09-CR-11221611-274	89,332	0
R&D		GGB	10.09-CR-11221611-347	94,950	0
R&D		GGB	10.09-CS-11020000-079	16,279	0
R&D		GGB	10.09-CS-11020000-081	43,727	0
R&D		GGB	10.09-CS-11020300-022	16,423	0
R&D		GGB	10.09-CS-11020600-042	25,766	0
R&D		GGB	10.09-CS-11020900-048	4,899	0
R&D		GGB	10.09-CS-11021305-061	6,435	0
R&D		GGB	10.09-JV-11221633-278	79,482	0
R&D		GGB	10.09-JV-11221633-316	7,838	0
R&D		GGB	10.09-JV-11221634-164	107,783	0
R&D		GGB	10.09-JV-11221634-187	21,266	0
R&D		GGB	10.09-JV-11221634-253	62,149	0
R&D		GGB	10.09-JV-11221634-302	6,222	0
R&D		GGB	10.09-JV-11221636-243	29,257	0
R&D		GGB	10.09-JV-11221638-329 mod 2	4,778	0
R&D		GGB	10.09-JV-11221639-231 Mod 1	1,185	0
R&D		GGB	10.09-JV-11261933-045	9,061	0
R&D		GGB	10.09-JV-11272164-042	16,315	0
R&D		GGB	10.09-PA-11021200-021	1,058	0
R&D		GGB	10.10-CA-11120101-002	110,713	0
R&D		GGB	10.10-CR-11221611-146	22,164	0
R&D		GGB	10.10-CR-11221632-070	3,591	0
R&D		GGB	10.10-CR-11221633-196 Mod 1	25,002	0
R&D		GGB	10.10-CR-11221636-193	2,894	0
R&D		GGB	10.10-CS-11020000-040	3,728	0
R&D		GGB	10.10-CS-11020000-051	22,293	0
R&D		GGB	10.10-CS-11020600-040	15,916	0
R&D		GGB	10.10-CS-11021000-028	6,623	0
R&D		GGB	10.10-CS-11021000-032	18,213	0
R&D		GGB	10.10-CS-11132422-278	37,529	0
R&D		GGB	10.10-JV-11221632-225	19,509	0
R&D		GGB	10.10-JV-11221636-273	2,492	0
R&D		GGB	10.10-JV-11272137-064	58,741	0
R&D		GGB	10.11-CA-11100154-010	11,000	0
R&D		GGB	10.11-CA-11120101-020	34,728	0
R&D		GGB	10.11-CR-11221611-021	16,439	0
R&D		GGB	10.11-CR-11221611-022	23,998	0
R&D		GGB	10.11-CR-11221611-025	216,103	0
R&D		GGB	10.11-CR-11221611-028	54,402	0
R&D		GGB	10.11-CR-11221611-029	219,799	0
R&D		GGB	10.11-CR-11221611-044	52,439	0
R&D		GGB	10.11-CR-11221611-054	102,481	0
R&D		GGB	10.11-CR-11221611-056	23,330	0
R&D		GGB	10.11-CR-11221611-061	24,336	0
R&D		GGB	10.11-CR-11221611-080	36,401	0
R&D		GGB	10.11-CR-11221611-097	13,896	0
R&D		GGB	10.11-CR-11221611-103	21,405	0
R&D		GGB	10.11-CR-11221611-129	40,991	0
R&D		GGB	10.11-CR-11221611-180	40,858	0
R&D		GGB	10.11-CR-11221611-183	20,976	0
R&D		GGB	10.11-CS-11020000-056	834	0
R&D		GGB	10.11-CS-11020600-029	1,133	0
R&D		GGB	10.11-CS-11020600-037	9,126	0
R&D		GGB	10.11-CS-11021000-009	40,482	0
R&D		GGB	10.11-CS-11021206-080	5,822	0
R&D		GGB	10.11-CS-11021211-077	8,470	0
R&D		GGB	10.11-CS-11021500-005	29,219	0
R&D		GGB	10.11-CS-11021500-050	945	0
R&D		GGB	10.11-CS-11021500-052	1,048	0
R&D		GGB	10.11-CS-11050650-021	12,965	0
R&D		GGB	10.11-CS-11052007-319	349,201	0
R&D		GGB	10.11-CS-11221636-193	7,748	0
R&D		GGB	10.11-CS-11221638-191	565,839	0
R&D		GGB	10.11-JV-11221611-216	11,635	0
R&D		GGB	10.11-JV-11221633-177	131	0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
R&D		GGB	10.11-JV-11221634-212	3,999	0
R&D		GGB	10.11-JV-11221636-052	7,952	0
R&D		GGB	10.11-JV-11221636-146	16,017	0
R&D		GGB	10.11-JV-11221639-113	22,255	0
R&D		GGB	10.12-CR-11221611-004	67,887	0
R&D		GGB	10.12-CR-11221611-019	49,744	0
R&D		GGB	10.12-CR-11221611-020	89,869	0
R&D		GGB	10.12-CR-11221611-021	89,892	0
R&D		GGB	10.12-CR-11221611-022	68,867	0
R&D		GGB	10.12-CR-11221611-023	486,452	0
R&D		GGB	10.12-CR-11221611-024	61,981	0
R&D		GGB	10.12-CR-11221611-032	81,259	0
R&D		GGB	10.12-CR-11221611-034	507,283	0
R&D		GGB	10.12-CR-11221611-035	32,934	0
R&D		GGB	10.12-CR-11221611-051	27,503	0
R&D		GGB	10.12-CR-11221611-057	53,330	0
R&D		GGB	10.12-CR-11221611-058	12,967	0
R&D		GGB	10.12-CR-11221611-059	51,447	0
R&D		GGB	10.12-CR-11221611-060	226,556	0
R&D		GGB	10.12-CR-11221611-063	34,372	0
R&D		GGB	10.12-CR-11221611-080	16,357	0
R&D		GGB	10.12-CR-11221611-098	19,865	0
R&D		GGB	10.12-CR-11221611-104	1,561	0
Forestry Research		GF	10.652	(148)	0
Forestry Research		GGB	10.652 / 10.06-CS-11221625-043 #6	7,127	0
Forestry Research		GGB	10.652 / 10.08-CS-11020000-037	76,520	0
Forestry Research		GGB	10.652 / 10.09-CA-11120101-003	35,535	0
Forestry Research		GGB	10.652 / 10.09-CA-11261976-049	241	0
Forestry Research		GGB	10.652 / 10.11-CA-11120101-019	8,609	0
Forestry Research		GGB	10.652 / 10.11-CS-11132422-132 Mo	61,875	0
Cooperative Forestry Assistance		GGB	10.664 / 10.02-JV-11221602-264 Mo	101,596	0
Cooperative Forestry Assistance		GGB	10.664 / 10.07-DG-11020000-003	425,754	0
Cooperative Forestry Assistance		GGB	10.664 / 10.07-JV-11221602-264	256,402	0
Cooperative Forestry Assistance		GGB	10.664 / 10.08-DG-11020000-003	387,991	(128,179)
Cooperative Forestry Assistance		GGB	10.664 / 10.09-DG-11020000-044	839,916	0
Cooperative Forestry Assistance		GGB	10.664 / 10.10-DG-11020000-031	2,121,420	0
Cooperative Forestry Assistance		GGB	10.664 / 10.11-DG-11020000-010	14,132	0
Cooperative Forestry Assistance		GGB	10.664 / 10.11-DG-11020000-035	278,754	0
Rural Development, Forestry and Communities		GGB	10.672 / 10.07-DG-11020000-042	44,828	0
Rural Development, Forestry and Communities		GGB	10.672 / 10.08-DG-11020000-027	234,988	0
Rural Development, Forestry and Communities		GGB	10.672 / 10.09-DG-11020000-016	2,475,750	0
Forest Legacy Program		GGB	10.676 / 10.09-DG-11020000-065	31,259	0
Forest Legacy Program		GGB	10.676 / 10.11-DG-11020000-046	4,000,000	0
International Forestry Programs		GGB	10.684 / 10.08-DG-11132762-082	189,485	0
ARRA R&D		GGB	10.688 / 10.09-DG-110282B1-028	91,852	556,545
ARRA R&D		GGB	10.688 / 10.09-DG-110282B1-029	53,172	261,251
SUBTOTAL DIRECT FROM:				17,563,197	689,617
PASS-THROUGH PROGRAMS FROM:					
National Forest Foundation					
R&D		GGB	10.CE-216	8,155	0
University of Montana		GGB	10.652 / 10.PG11-64786-01	25,438	0
Forestry Research					
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				33,593	0
SUBTOTAL FOREST SERVICE, DEPARTMENT OF AGRICULTURE				17,596,790	689,617
NATURAL RESOURCES CONSERVATION SERVICE, DEPARTMENT OF AGRICULTURE					
DIRECT FROM:					
NATURAL RESOURCES CONSERVATION SERVICE, DEPARTMENT OF AGRICULTURE					
R&D		GGB	10.65-8B05-A-11-11	18,978	0
R&D		GGB	10.68-8B05-A-11-02	17,328	0
R&D		GGB	10.68-8B05-A-11-14	23,000	0
Soil and Water Conservation		GGB	10.902 / 10.65-8B05-A-12-01	5,003	0
Soil and Water Conservation		GGB	10.902 / 10.68-7482-9-505 Amend 2	45,296	0
Soil and Water Conservation		GGB	10.902 / 10.68-8B05-A-10-14	76,589	0
Soil and Water Conservation		GGB	10.902 / 10.A-3A75-9-90 68-7482	40,346	0
Soil Survey		GGB	10.903 / 10.68-7482-11-526	33,189	0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Soil Survey		GGB	10.903 / 10.68-8B05-A-12-03	2,049	0
Snow Survey and Water Supply Forecasting		GGB	10.907 / 10.68-7482-11-525	55,706	0
Environmental Quality Incentives Program		GGB	10.912 / 10.69-3A75-11-220	19,752	0
Environmental Quality Incentives Program		GGB	10.912 / 10.69-8B05-A-09-07	26,481	0
Environmental Quality Incentives Program		GGB	10.912 / 10.69-8B05-A-09-08	29,236	0
Environmental Quality Incentives Program		GGB	10.912 / 10.69-8B05-A-09-09	29,474	0
Environmental Quality Incentives Program		GGB	10.912 / 10.69-8B05-A-09-10	27,953	0
Environmental Quality Incentives Program		GGB	10.912 / 10.69-8B05-A-10-05	8,627	0
Environmental Quality Incentives Program		GGB	10.912 / 10.69-8B05-A-10-06	4,716	0
Environmental Quality Incentives Program		GGB	10.912 / 10.69-8B05-A-10-07	8,458	0
Environmental Quality Incentives Program		GGB	10.912 / 10.69-8B05-A-10-08	8,662	0
Environmental Quality Incentives Program		GGB	10.912 / 10.69-8B05-A-10-09	31,861	0
Environmental Quality Incentives Program		GGB	10.912 / 10.69-8B05-A-10-10	30,722	0
Environmental Quality Incentives Program		GGB	10.912 / 10.69-8B05-A-11-06	950	0
Environmental Quality Incentives Program		GGB	10.912 / 10.69-9251-9-823	5,206	0
Environmental Quality Incentives Program		GGB	10.912 / 10.NRCS 69-3A75-9-134	107,638	0
Environmental Quality Incentives Program		GGB	10.912 / 10.NRCS AG-8B05-A-6-37	15,102	0
Farm and Ranch Lands Protection Program		GGB	10.913 / 10.68-7482-10-515 A-3A75	274,794	0
R&D		GGB	10.NRC-HQ-12-G-38-0035	21,711	0
SUBTOTAL DIRECT FROM:				968,827	0
PASS-THROUGH PROGRAMS FROM:					
Environmental Defense Fund					
Environmental Quality Incentives Program		GGB	10.912 / 10.36630	141,723	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				141,723	0
SUBTOTAL NATURAL RESOURCES CONSERVATION SERVICE, DEPARTMENT OF AGRICULTURE				1,110,550	0
RISK MANAGEMENT AGENCY, DEPARTMENT OF AGRICULTURE					
DIRECT FROM:					
RISK MANAGEMENT AGENCY, DEPARTMENT OF AGRICULTURE					
Community Outreach and Assistance Partnership Program		GGB	10.455 / 10.11-IE-53102-036/FMMI4	17,234	0
SUBTOTAL DIRECT FROM:				17,234	0
SUBTOTAL RISK MANAGEMENT AGENCY, DEPARTMENT OF AGRICULTURE				17,234	0
SUBTOTAL DEPARTMENT OF AGRICULTURE				40,084,861	3,284,342

DEPARTMENT OF COMMERCE					
DEPARTMENT OF COMMERCE					
DIRECT FROM:					
DEPARTMENT OF COMMERCE					
Unclassified Grants and Contracts		GFB	11.000	7,809,075	0
SUBTOTAL DIRECT FROM:				7,809,075	0
SUBTOTAL DEPARTMENT OF COMMERCE				7,809,075	0
ECONOMIC DEVELOPMENT ADMINISTRATION, DEPARTMENT OF COMMERCE					
DIRECT FROM:					
ECONOMIC DEVELOPMENT ADMINISTRATION, DEPARTMENT OF COMMERCE					
Trade Adjustment Assistance for Firms		GFB	11.313	1,420,723	0
SUBTOTAL DIRECT FROM:				1,420,723	0
SUBTOTAL ECONOMIC DEVELOPMENT ADMINISTRATION, DEPARTMENT OF COMMERCE				1,420,723	0
NATIONAL INSTITUTE OF STANDARDS AND TECHNOLOGY, DEPARTMENT OF COMMERCE					
DIRECT FROM:					
NATIONAL INSTITUTE OF STANDARDS AND TECHNOLOGY, DEPARTMENT OF COMMERCE					
Weights and Measures Service		GFE	11.606	3,221	0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
ARRA R&D		GFB	11.609	1,906,753	0
Measurement and Engineering Research and Standards		GFB	11.609	107,841	0
Measurement and Engineering Research and Standards		GFC	11.609	13,023	0
Measurement and Engineering Research and Standards		GFE	11.609	311,876	0
ARRA R&D		GGB	11.609 / 11.60NANB10D011	277,082	0
Measurement and Engineering Research and Standards		GLA	11.609 / 11.70 NANB9H9148	55,795	0
Measurement and Engineering Research and Standards		GLA	11.609 / 11.70NANB11H040	3,342	0
Measurement and Engineering Research and Standards		GLA	11.609 / 11.70NANB12H077	14,729	0
Measurement and Engineering Research and Standards		GLA	11.609 / 11.70NANB9H9149	77,842	0
Advanced Technology Program		GFB	11.612	618	0
Congressionally Identified Projects		GFB	11.617	10,744,760	0
R&D		GLA	11.RA1341-10-SE-3191	12,439	0
R&D		GLA	11.SB134111SE1203	11,745	0
SUBTOTAL DIRECT FROM:				13,541,066	0
SUBTOTAL NATIONAL INSTITUTE OF STANDARDS AND TECHNOLOGY, DEPARTMENT OF COMMERCE				13,541,066	0
NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION, DEPARTMENT OF COMMERCE					
DIRECT FROM:					
NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION, DEPARTMENT OF COMMERCE					
NOAA Mission-Related Education Awards		GGB	11.008 / 11.NA10SEC0080012 Amd 2	342,884	104,430
Coastal Zone Management Estuarine Research Reserves		GFB	11.420	188	0
Climate and Atmospheric Research		GFB	11.431	1,835,253	159,030
Climate and Atmospheric Research		GGB	11.431 / 11.NA08OAR4320893 #19	88,920	0
Climate and Atmospheric Research		GGB	11.431 / 11.NA08OAR4320893 #20	57,703	0
Climate and Atmospheric Research		GGB	11.431 / 11.NA09OAR4320893 Amd 18	7,671	75,580
Climate and Atmospheric Research		GGB	11.431 / 11.NA10OAR4310103 Amend	119,292	0
Climate and Atmospheric Research		GGB	11.431 / 11.NA11OAR4310203 Amd 01	9,891	0
Climate and Atmospheric Research		GGB	11.431 / 11.NA11OAR4310204 Amd 01	4,342	0
Climate and Atmospheric Research		GGB	11.431 / 11.NA11OAR4310208 Mod 1	3,483	0
Office of Oceanic and Atmospheric Research (OAR) Joint and Cooperative Institutes		GFB	11.432	29,133,486	4,519
Office of Oceanic and Atmospheric Research (OAR) Joint and Cooperative Institutes		GGB	11.432 / 11.NA08OAR4320893 Amd 21	84,143	0
Office of Oceanic and Atmospheric Research (OAR) Joint and Cooperative Institutes		GGB	11.432 / 11.NA09OAR4320074	154,695	0
Office of Oceanic and Atmospheric Research (OAR) Joint and Cooperative Institutes		GGB	11.432 / 11.NA09OAR4320074 #102	19,127	0
Office of Oceanic and Atmospheric Research (OAR) Joint and Cooperative Institutes		GGB	11.432 / 11.NA09OAR4320074 #116	31,959	0
Office of Oceanic and Atmospheric Research (OAR) Joint and Cooperative Institutes		GGB	11.432 / 11.NA09OAR4320074 #141	78,770	0
Office of Oceanic and Atmospheric Research (OAR) Joint and Cooperative Institutes		GGB	11.432 / 11.NA09OAR4320074 AMD 1	41,270	0
Office of Oceanic and Atmospheric Research (OAR) Joint and Cooperative Institutes		GGB	11.432 / 11.NA09OAR4320074 Amd 1	6,768,344	0
Office of Oceanic and Atmospheric Research (OAR) Joint and Cooperative Institutes		GGB	11.432 / 11.NA09OAR4320074 #10, #	96,517	0
Office of Oceanic and Atmospheric Research (OAR) Joint and Cooperative Institutes		GGB	11.432 / 11.NA09OAR4320074 #113	63,725	0
Office of Oceanic and Atmospheric Research (OAR) Joint and Cooperative Institutes		GGB	11.432 / 11.NA09OAR4320074 #90	37,820	0
Office of Oceanic and Atmospheric Research (OAR) Joint and Cooperative Institutes		GGB	11.432 / 11.NA09OAR4320074 #98	52,430	0
Office of Oceanic and Atmospheric Research (OAR) Joint and Cooperative Institutes		GGB	11.432 / 11.NA09OAR4320074 Amd 13	296,850	0
Office of Oceanic and Atmospheric Research (OAR) Joint and Cooperative Institutes		GGB	11.432 / 11.NA09OAR4320074 Amend	307,097	0
Office of Oceanic and Atmospheric Research (OAR) Joint and Cooperative Institutes		GGB	11.432 / 11.NA09OAR4320074 Mod 4,	55,214	0
Environmental Sciences, Applications, Data, and Education		GFB	11.440	548,428	0
Environmental Sciences, Applications, Data, and Education		GGB	11.440 / 11.NA08OAR4320893 #9, #1	207,938	0
Environmental Sciences, Applications, Data, and Education		GGB	11.440 / 11.NA09OAR4320074 #117	103,695	0
Environmental Sciences, Applications, Data, and Education		GGB	11.440 / 11.NA09OAR4320074 #7, #	146,846	0
Environmental Sciences, Applications, Data, and Education		GGB	11.440 / 11.NA09OAR4320074 #77	375,842	0
Environmental Sciences, Applications, Data, and Education		GGB	11.440 / 11.NA09OAR4320074 #112	20,327	0
Environmental Sciences, Applications, Data, and Education		GGB	11.440 / 11.NA09OAR4320074 #120	57,888	0
Environmental Sciences, Applications, Data, and Education		GGB	11.440 / 11.NA09OAR4320074 #124	30,926	0
Environmental Sciences, Applications, Data, and Education		GGB	11.440 / 11.NA09OAR4320074 #131	31,785	0
Environmental Sciences, Applications, Data, and Education		GGB	11.440 / 11.NA09OAR4320074 #134	47,781	0
Environmental Sciences, Applications, Data, and Education		GGB	11.440 / 11.NA09OAR4320074 #137	105,812	0
Environmental Sciences, Applications, Data, and Education		GGB	11.440 / 11.NA09OAR4320074 #144	551,961	0
Environmental Sciences, Applications, Data, and Education		GGB	11.440 / 11.NA09OAR4320074 #21, #4	309,656	0
Environmental Sciences, Applications, Data, and Education		GGB	11.440 / 11.NA09OAR4320074 #78	19,371	0
Environmental Sciences, Applications, Data, and Education		GGB	11.440 / 11.NA09OAR4320074 Amd 13	1,169,398	0
Environmental Sciences, Applications, Data, and Education		GGB	11.440 / 11.NA09OAR4320074 Amend	127,416	0
Environmental Sciences, Applications, Data, and Education		GGB	11.440 / 11.NA09OAR4320074 AMD	26,062	0
Environmental Sciences, Applications, Data, and Education		GGB	11.440 / 11.NA10NES4400012 Mod 2	128,370	0
R&D		GGB	11.NA07OAR4310281 #1	2,979	0
R&D		GGB	11.NA09OAR4320074 AMD 99	56,124	0
R&D		GGB	11.NA09OAR4320074 #20	51,620	0
R&D		GGB	11.NA09OAR4320074 Amend #16	218,106	0
SUBTOTAL DIRECT FROM:				44,029,405	343,559

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

NONCASH
INDICATOR

STATE¹
AGENCY

CFDA / OTHER ID NUMBER

DIRECT
EXPENDITURES

PASSED TO
SUBRECIPIENTS

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
PASS-THROUGH PROGRAMS FROM:					
City University of New York R&D		GGB	11.PRSY No. 49148-00-01 Ame	18,899	0
Louisiana State University Sea Grant Support		GGB	11.417 / 11.NA060AR4170022/44308	13,440	0
UCAR-NCAR-COMET Atmospheric Tech. Divis. Office of Oceanic and Atmospheric Research (OAR) Joint and Cooperative Institutes University of Maryland Baltimore County Climate and Atmospheric Research					
		GGB	11.432 / 11.Z11-84725	7,509	0
		GLA	11.431 / 11.0000005549	(41)	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				39,807	0
SUBTOTAL NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION, DEPARTMENT OF COMMERCE				44,069,212	343,559
NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION, NATIONAL WEATHER SERVICE, DEPARTMENT OF COMMERCE					
PASS-THROUGH PROGRAMS FROM:					
UCAR-NCAR-COMET Atmospheric Tech. Divis. Meteorologic and Hydrologic Modernization Development		GGB	11.467 / 11.Z12-93241	8,944	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				8,944	0
SUBTOTAL NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION, NATIONAL WEATHER SERVICE, DEPARTMENT OF COMMERCE				8,944	0
OFFICE OF THE SECRETARY, DEPARTMENT OF COMMERCE					
DIRECT FROM:					
OFFICE OF THE SECRETARY, DEPARTMENT OF COMMERCE Internship Program for Postsecondary Students		GFE	11.702	2,132	0
SUBTOTAL DIRECT FROM:				2,132	0
SUBTOTAL OFFICE OF THE SECRETARY, DEPARTMENT OF COMMERCE				2,132	0
SUBTOTAL DEPARTMENT OF COMMERCE				66,851,152	343,559

DEPARTMENT OF DEFENSE					
DEFENSE ADVANCED RESEARCH PROJECTS AGENCY, DEPARTMENT OF DEFENSE					
DIRECT FROM:					
DEFENSE ADVANCED RESEARCH PROJECTS AGENCY, DEPARTMENT OF DEFENSE Research & Technology Development		GFB	12.910	2,195,132	272,548
Research & Technology Development		GFE	12.910	25,602	0
Research & Technology Development		GGB	12.910 / 12.W911NF-10-2-0066 P000	263,353	0
SUBTOTAL DIRECT FROM:				2,484,087	272,548
PASS-THROUGH PROGRAMS FROM:					
California Institute of Technology R&D		GLA	12.67F-1089448	14,191	0
Duke University Research & Technology Development		GGB	12.910 / 12.10-DARPA-1095 mod 5	81,126	0
Johns Hopkins University Research & Technology Development		GGB	12.910 / 12.980116 Mod. #4	290,562	0
University of North Texas R&D		GLA	12.G74207-1	12,287	0
Yale University Research & Technology Development		GGB	12.910 / 12.C12K11277(K00175) ame	67,541	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				465,707	0
SUBTOTAL DEFENSE ADVANCED RESEARCH PROJECTS AGENCY, DEPARTMENT OF DEFENSE				2,949,794	272,548

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
R&D		GGB	12.W911KB-10-2-0001 TO#0012	102,441	0
R&D		GGB	12.W911KB-10-2-0001 TO#0013	57,069	0
R&D		GGB	12.W911KB-10-2-0001 TO#0014	44,264	0
R&D		GGB	12.W911KB-10-2-0001 TO#0015	12,095	0
R&D		GGB	12.W911KB-10-2-0001 TO#0016	140,534	0
R&D		GGB	12.W911KB-10-2-0001 TO#0017	96,214	0
R&D		GGB	12.W911KB-10-2-0001 TO#0018	39,844	0
R&D		GGB	12.W911KB-10-2-0001 TO#0019	109,783	0
R&D		GGB	12.W911KB-10-2-0001 TO#0020	138,495	0
R&D		GGB	12.W911KB-10-2-0001 TO#0021	100,529	0
R&D		GGB	12.W911KB-10-2-0001 TO#0022	17,243	0
R&D		GGB	12.W911KB-10-2-0001 TO#0023	41,748	0
R&D		GGB	12.W911KB-10-2-0001 TO#0024	25,182	0
R&D		GGB	12.W911KB-10-2-0001 TO#0025	43,344	0
R&D		GGB	12.W911KB-10-2-0001 TO#0026	37,000	0
R&D		GGB	12.W911KB-10-2-0001 TO#0027	306,640	0
R&D		GGB	12.W911KB-10-2-0001 TO#0028	135	0
R&D		GGB	12.W911KB-10-2-0001 TO#0029	108,476	0
R&D		GGB	12.W911KB-10-2-0001 TO#0030	10,387	0
R&D		GGB	12.W911KB-10-2-0001 TO#0031	29,062	0
R&D		GGB	12.W911KB-10-2-0001 TO#0032	26,774	0
R&D		GGB	12.W911KB-10-2-0001 TO#0034	52,272	0
R&D		GGB	12.W911KB-10-2-0001 TO#0035	76,588	0
R&D		GGB	12.W911KB-10-2-0001 TO#0036	671,599	112,500
R&D		GGB	12.W911KB-10-2-0001 TO#0037	104,866	0
R&D		GGB	12.W911KB-10-2-0001 TO#0038	39,023	0
R&D		GGB	12.W911KB-10-2-0001 TO#0039	109,289	0
R&D		GGB	12.W911KB-10-2-0001 TO#0040	2,191	0
R&D		GGB	12.W911KB-10-2-0001 TO#0041	10,753	0
R&D		GGB	12.W911KB-10-2-0001 TO#0042	75,663	0
R&D		GGB	12.W911KB-10-2-0001 TO#0043	158,466	0
R&D		GGB	12.W911KB-10-2-0001 TO#0044	298,887	0
R&D		GGB	12.W911KB-10-2-0001 TO#0045	123,719	0
R&D		GGB	12.W911KB-10-2-0001 TO#0046	75,249	0
R&D		GGB	12.W911KB-10-2-0001 TO#0047	222,893	0
R&D		GGB	12.W911KB-10-2-0001 TO#0049	67,411	0
R&D		GGB	12.W911KB-10-2-0001 TO#0050	58,803	0
R&D		GGB	12.W911KB-10-2-0001 TO#0051	10,271	0
R&D		GGB	12.W911KB-10-2-0001 TO#0052	41,766	0
R&D		GGB	12.W911KB-10-2-0001 TO#0053	11,981	0
R&D		GGB	12.W911KB-10-2-0001 TO#0054	81,022	0
R&D		GGB	12.W911KB-10-2-0001 TO#0055	47,321	0
R&D		GGB	12.W911KB-10-2-0001 TO#0057	72,318	0
R&D		GGB	12.W911KB-10-2-0001 TO#0058	67,848	0
R&D		GGB	12.W911KB-10-2-0001 TO#0059	61,032	0
R&D		GGB	12.W911KB-10-2-0001 TO#0060	41,101	0
R&D		GGB	12.W911KB-10-2-0001 TO#0061	62,708	0
R&D		GGB	12.W911KB-10-2-0001 TO#0062	117,603	0
R&D		GGB	12.W911KB-10-2-0001 TO#0063	34,791	0
R&D		GGB	12.W911KB-10-2-0001 TO#0064	62,791	0
R&D		GGB	12.W911KB-10-2-0001 TO#0065	34,664	144,331
R&D		GGB	12.W911KB-10-2-0001 TO#0066	32,785	0
R&D		GGB	12.W911KB-10-2-0001 TO#0068	19,769	0
R&D		GGB	12.W911KB-10-2-0001 TO#0069	12,633	0
R&D		GGB	12.W911NF-11-2-0085	249,088	0
R&D		GGB	12.W912-09-2-0051 TO#6	52,319	0
R&D		GGB	12.W912DY-08-2-0026 W9132T0	1,264,791	0
R&D		GGB	12.W912DY-09-2-0045	38,724	0
R&D		GGB	12.W912DY0820043 W9132T-05-	44,421	15,360
R&D		GGB	12.W912DY0920051 W9132T-05-	1,858	0
R&D		GGB	12.W912HQ-10-C-0007	431,526	0
R&D		GGB	12.W912HQ-10-C-0012	26,299	11,985
R&D		GGB	12.W912HZ0820006 W9126G-10-	29,736	0
R&D		GGB	12.W9132T-05-2-0032 TO#5	1,423	0
R&D		GGB	12.W9132T-05-2-0032 TO#8	68	0
R&D		GGB	12.W9132T-08-2-0008 W9132T0	7,139	0
R&D		GGB	12.W9132T-11-2-0022	58,230	0
R&D		GGB	12.W913E5-08-C-0020	31,438	0
SUBTOTAL DIRECT FROM:				9,467,407	446,871

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

NONCASH
INDICATOR

STATE¹
AGENCY

CFDA / OTHER ID NUMBER

DIRECT
EXPENDITURES

PASSED TO
SUBRECIPIENTS

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
PASS-THROUGH PROGRAMS FROM:					
EnChem Engineering, Inc.					
R&D		GLA	12.PROP NO. 10379	4,391	0
Multiscale Design Systems					
R&D		GGB	12.10-2456-08	79,340	0
Shaw Environmental, Inc.					
R&D		GLA	12.729614 PO/ 143869	24,509	0
State University of New York					
R&D		GGB	12.11-46	263,825	0
TDA Research, Inc.					
R&D		GLA	12.CSM-09.01	2,447	0
The Boeing Company					
R&D		GGB	12.PO FEL011 CO7	429,976	0
US Ferroics, LLC					
R&D		GGB	12.10-0489-07	159,322	0
University of Arizona					
R&D		GGB	12.Y553687	100,497	0
University of California, Davis					
R&D		GGB	12.201118515-02	1,686	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				1,065,993	0
SUBTOTAL DEPARTMENT OF DEFENSE				10,533,400	446,871
DEPARTMENT OF THE AIR FORCE, MATERIEL COMMAND, DEPARTMENT OF DEFENSE					
DIRECT FROM:					
DEPARTMENT OF THE AIR FORCE, MATERIEL COMMAND, DEPARTMENT OF DEFENSE					
Air Force Defense Research Sciences Program		GFB	12.800	2,068,788	18,661
Air Force Defense Research Sciences Program		GGB	12.800 / 12.FA9550-08-1-0031 P00	306,838	0
Air Force Defense Research Sciences Program		GLA	12.800 / 12.FA9550-09-1-0465	124,184	0
Air Force Defense Research Sciences Program		GGB	12.800 / 12.FA9550-10-1-0241 P000	109,906	0
Air Force Defense Research Sciences Program		GLA	12.800 / 12.FA9550-10-1-0319	236,772	0
Air Force Defense Research Sciences Program		GLA	12.800 / 12.FA9550-10-1-0394	111,876	0
Air Force Defense Research Sciences Program		GGB	12.800 / 12.FA9550-10-1-0454 P000	111,588	0
Air Force Defense Research Sciences Program		GGB	12.800 / 12.FA9550-11-1-0088 P0	137,051	0
Air Force Defense Research Sciences Program		GGB	12.800 / 12.FA9550-11-1-0205	17,426	0
Air Force Defense Research Sciences Program		GLA	12.800 / 12.FA9550-11-1-0211	106,431	0
Air Force Defense Research Sciences Program		GLA	12.800 / 12.FA9550-11-1-0224	18,196	0
Air Force Defense Research Sciences Program		GGB	12.800 / 12.FA9550-11-1-0286	2,500	0
Air Force Defense Research Sciences Program		GGB	12.800 / 12.FA9550-12-1-0217	10,000	0
SUBTOTAL DIRECT FROM:				3,361,556	18,661
PASS-THROUGH PROGRAMS FROM:					
ITN Energy Systems, Inc.					
R&D		GLA	12.POH11I-0369	37,626	0
R&D		GLA	12.PO-09I-0551	27,712	0
KMLabs Inc.					
R&D		GLA	12. 400126	95,174	0
Luna Innovations Incorporated					
R&D		GLA	12.1050.04-OTH-001/CSM	27,295	0
Princeton University					
Air Force Defense Research Sciences Program		GLA	12.800 / 12.00001040	(33,095)	0
Rutgers University					
Air Force Defense Research Sciences Program		GLA	12.800 / 12.PO#S1321992/AWARD3980	(3,677)	0
Universal Technology Corporation					
Air Force Defense Research Sciences Program		GGB	12.800 / 12.11-S567.0014.02.C6 m	106,479	0
University of Florida					
Air Force Defense Research Sciences Program		GGB	12.800 / 12.UF-EIES-1105009-CSU	145,634	0
University of Michigan					
Air Force Defense Research Sciences Program		GGB	12.800 / 12.3001376576 Amd 3	90,529	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				493,677	0
SUBTOTAL DEPARTMENT OF THE AIR FORCE, MATERIEL COMMAND, DEPARTMENT OF DEFENSE				3,855,233	18,661
NATIONAL SECURITY AGENCY, DEPARTMENT OF DEFENSE					
DIRECT FROM:					
NATIONAL SECURITY AGENCY, DEPARTMENT OF DEFENSE					

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
 FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY
 SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Language Grant Program		GFB	12.900	101,905	0
Mathematical Sciences Grants Program		GFB	12.901	68,027	0
Mathematical Sciences Grants Program		GFC	12.901	18,140	0
Mathematical Sciences Grants Program		GGB	12.901 / 12.H98230-12-1-0250	12,104	0
SUBTOTAL DIRECT FROM:				200,176	0
SUBTOTAL NATIONAL SECURITY AGENCY, DEPARTMENT OF DEFENSE				200,176	0
OFFICE OF NAVAL RESEARCH, DEPARTMENT OF THE NAVY					
DIRECT FROM:					
OFFICE OF NAVAL RESEARCH, DEPARTMENT OF THE NAVY					
Basic & Applied Scientific Research		GFB	12.300	3,975,899	840,199
Basic & Applied Scientific Research		GFE	12.300	185,606	0
Basic & Applied Scientific Research		GGB	12.300 / 12.Idaho Natl Guard	(1,880)	0
Basic & Applied Scientific Research		GGB	12.300 / 12.N00014-12-1-0279	6,297	0
Basic & Applied Scientific Research		GLA	12.300 / 12.N00014-05-1-0339	195,708	47,437
Basic & Applied Scientific Research		GGB	12.300 / 12.N00014-07-1-1068 Mod	371,564	165,941
Basic & Applied Scientific Research		GGB	12.300 / 12.N00014-08-1-0470 mod	220,480	0
Basic & Applied Scientific Research		GLA	12.300 / 12.N00014-08-1-0539	201,891	0
Basic & Applied Scientific Research		GGB	12.300 / 12.N00014-09-1-0049 Mod	85,952	0
Basic & Applied Scientific Research		GGB	12.300 / 12.N00014-09-1-0087 Mod	44,886	0
Basic & Applied Scientific Research		GGB	12.300 / 12.N00014-10-1-0145 P00	112,594	0
Basic & Applied Scientific Research		GGB	12.300 / 12.N00014-10-1-0169 amd.	92,108	0
Basic & Applied Scientific Research		GGB	12.300 / 12.N00014-10-1-0247 P00	88,911	0
Basic & Applied Scientific Research		GGB	12.300 / 12.N00014-10-1-0326 Mod	4,093	0
Basic & Applied Scientific Research		GGB	12.300 / 12.N00014-10-1-0607 Mod	59,228	0
Basic & Applied Scientific Research		GLA	12.300 / 12.N00014-10-1-0838	130,294	26,801
Basic & Applied Scientific Research		GGB	12.300 / 12.N00014-11-1-0587 P00	114,349	0
Basic & Applied Scientific Research		GGB	12.300 / 12.N00014-11-1-0667 Mod	80,294	0
Basic & Applied Scientific Research		GGB	12.300 / 12.N00014-11-1-0869 Mod	408,004	0
Basic & Applied Scientific Research		GGB	12.300 / 12.N00014-11-1-0888 Mod	229,764	0
Basic & Applied Scientific Research		GLA	12.300 / 12.N00014-11-1-0923	61,738	0
Basic & Applied Scientific Research		GGB	12.300 / 12.N00014-11-C-0023 Mod	87,322	0
Basic & Applied Scientific Research		GGB	12.300 / 12.N00014-12-1-0154	545	0
Basic & Applied Scientific Research		GLA	12.300 / 12.N00014-12-1-0201	26,940	0
Basic & Applied Scientific Research		GGB	12.300 / 12.N00014-12-1-0282	16,990	0
Basic & Applied Scientific Research		GLA	12.300 / 12.N00014-12-1-0562	13,124	0
Basic & Applied Scientific Research		GLA	12.300 / 12.N00014-12-1-0714	18,923	0
Basic & Applied Scientific Research		GGB	12.300 / 12.N00173-10-C-2003 Mod	113,931	0
Basic & Applied Scientific Research		GGB	12.300 / 12.N00173-12-1-G901	49,954	0
Basic & Applied Scientific Research		GGB	12.300 / 12.W912DY-07-2-0044 P000	164,566	0
Basic & Applied Scientific Research		GGB	12.300 / 12.W912DY-07-2-0044 TO#3	5,116	0
Basic & Applied Scientific Research		GGB	12.300 / 12.W912DY-07-2-0044 TO#4	5,512	0
Basic & Applied Scientific Research		GGB	12.300 / 12.W912DY-07-2-0044 TO#5	(69)	0
Basic & Applied Scientific Research		GGB	12.300 / 12.W912DY-08-2-0024 P000	1,549,103	0
Basic & Applied Scientific Research		GGB	12.300 / 12.W912DY0920001 W9126G-	2,179,562	0
Basic & Applied Scientific Research		GGB	12.300 / 12.W912DY0920001 W9132T-	36,640	0
Basic & Applied Scientific Research		GGB	12.300 / 12.W912DY0920002 W9126G-	113,617	0
Basic & Applied Scientific Research		GGB	12.300 / 12.W912DY0920020 W9126G-	2,395,526	0
Basic & Applied Scientific Research		GGB	12.300 / 12.W912HQ-10-C-0061 Amd	135,997	102,104
Basic & Applied Scientific Research		GGB	12.300 / 12.W912HZ0820006 W9126G-	1,636,302	0
Basic & Applied Scientific Research		GGB	12.300 / 12.W912HZ1020004 W9126G-	860,918	0
Basic & Applied Scientific Research		GGB	12.300 / 12.W9132T-05-2-0032 TO#1	29,501	0
Basic & Applied Scientific Research		GGB	12.300 / 12.W9132T-05-2-0032 TO#9	56,659	0
R&D		GGB	12.N66001-08-C-2028 Mod 007	139,541	66
SUBTOTAL DIRECT FROM:				16,304,000	1,182,548
PASS-THROUGH PROGRAMS FROM:					
Create, Inc.					
R&D Wireless wide-band otoacoustic emissions probe		GKA	12.58101	4,443	0
Dartmouth College					
Basic & Applied Scientific Research		GKA	12.300 / 12.614	114,462	0
North Carolina State University					
Basic & Applied Scientific Research		GLA	12.300 / 12.2010-1710-03	287,198	0
Princeton University					
Basic & Applied Scientific Research		GGB	12.300 / 12.00001604 Mod 5	58,875	0
University of Oklahoma					
Basic & Applied Scientific Research		GLA	12.300 / 12.2011-21	110,958	0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

NONCASH
INDICATOR

STATE¹
AGENCY

CFDA / OTHER ID NUMBER

DIRECT
EXPENDITURES

PASSED TO
SUBRECIPIENTS

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Woods Hole Oceanographic Institution Basic & Applied Scientific Research		GLA	12.300 / 12.A100850	29,825	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				605,761	0
SUBTOTAL OFFICE OF NAVAL RESEARCH, DEPARTMENT OF THE NAVY				16,909,761	1,182,548
OFFICE OF THE CHIEF OF ENGINEERS, DEPARTMENT OF THE ARMY, DEPARTMENT OF DEFENSE					
DIRECT FROM:					
OFFICE OF THE CHIEF OF ENGINEERS, DEPARTMENT OF THE ARMY, DEPARTMENT OF DEFENSE					
Collaborative Research & Development		GFE	12.114	997,216	2,264,219
R&D		GLA	12.W912HQ-08-P-0055	7,494	0
R&D		GLA	12.W912HQ-09-C-0018	128,785	0
R&D		GLA	12.W912HQ-11-C-0052	231,972	0
R&D		GLA	12.W912HZ-08-C0057	24,373	0
R&D		GLA	12.W912HZ-09-P-0163	(41)	0
R&D		GLA	12.W912HZ-10-2-0026	89,546	0
R&D		GLA	12.W912HZ-11-P-0386	21,434	0
SUBTOTAL DIRECT FROM:				1,500,779	2,264,219
PASS-THROUGH PROGRAMS FROM:					
Carnegie Mellon University					
R&D		GLA	12.1130070-179180	1,183	0
Exponent, Inc.		GLA	12.S94-0079	10,241	0
R&D					
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				11,424	0
SUBTOTAL OFFICE OF THE CHIEF OF ENGINEERS, DEPARTMENT OF THE ARMY, DEPARTMENT OF DEFENSE				1,512,203	2,264,219
OFFICE OF THE SECRETARY OF DEFENSE, DEPARTMENT OF DEFENSE					
DIRECT FROM:					
OFFICE OF THE SECRETARY OF DEFENSE, DEPARTMENT OF DEFENSE					
Basic, Applied, & Advanced Research in Science and Engineering		GFB	12.630	1,280,096	690,962
Basic, Applied, & Advanced Research in Science and Engineering		GFC	12.630	158,137	0
Basic, Applied, & Advanced Research in Science and Engineering		GGB	12.630 / 12.HM1582-08-1-0041 P000	33,345	0
Basic, Applied, & Advanced Research in Science and Engineering		GGB	12.630 / 12.W911NF-06-2-0015 Amd	167,395	0
Basic, Applied, & Advanced Research in Science and Engineering		GGB	12.630 / 12.W911NF-06-2-0015 Amd	1,154,034	0
Basic, Applied, & Advanced Research in Science and Engineering		GGB	12.630 / 12.W911NF-06-2-0015 Mod#	26,757	0
Basic, Applied, & Advanced Research in Science and Engineering		GGB	12.630 / 12.W911NF-06-2-0015, Amd	91,083	0
Basic, Applied, & Advanced Research in Science and Engineering		GGB	12.630 / 12.W912DY0920001 W9126G-	109	0
Basic, Applied, & Advanced Research in Science and Engineering		GGB	12.630 / 12.W912DY0920020 W9126G-	18,986	0
Basic, Applied, & Advanced Research in Science and Engineering		GGB	12.630 / 12.W912DY0920020 W9132T-	213,617	0
Basic, Applied, & Advanced Research in Science and Engineering		GLA	12.630 / 12.W912HZ-10-1-0006	120,809	0
Basic, Applied, & Advanced Research in Science and Engineering		GGB	12.630 / 12.W9132T-07-2-0012 P00	55,588	0
Basic, Applied, & Advanced Research in Science and Engineering		GGB	12.630 / 12.W9132T-10-2-0012 mod	97,692	0
Basic, Applied, & Advanced Research in Science and Engineering		GGB	12.630 / 12.W9132T-12-2-0028	20,195	0
SUBTOTAL DIRECT FROM:				3,437,843	690,962
PASS-THROUGH PROGRAMS FROM:					
University of Arizona					
Basic, Applied, & Advanced Research in Science and Engineering		GLA	12.630 / 12.PO Y-561923	89,100	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				89,100	0
SUBTOTAL OFFICE OF THE SECRETARY OF DEFENSE, DEPARTMENT OF DEFENSE				3,526,943	690,962
U.S. ARMY RESEARCH OFFICE, U.S. ARMY MATERIAL COMMAND					
DIRECT FROM:					
U.S. ARMY RESEARCH OFFICE, U.S. ARMY MATERIAL COMMAND					
Basic Scientific Research		GFB	12.431	1,649,866	89,557
Basic Scientific Research		GFC	12.431	174,140	0
Basic Scientific Research		GFE	12.431	100,940	0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Basic Scientific Research		GLA	12.431 / 12.W15QKN-09-P-0363	215	0
Basic Scientific Research		GLA	12.431 / 12.W911NF-06-1-0350	34	0
Basic Scientific Research		GLA	12.431 / 12.W911NF-07-1-0134	17,313	0
Basic Scientific Research		GLA	12.431 / 12.W911NF-09-1-0509	61,535	0
Basic Scientific Research		GGB	12.431 / 12.W911NF-09-1-0526 mod	1,120,908	810,871
Basic Scientific Research		GLA	12.431 / 12.W911NF-09-1-0528	197,263	0
Basic Scientific Research		GLA	12.431 / 12.W911NF-09-1-0533	562	0
Basic Scientific Research		GGB	12.431 / 12.W911NF-10-1-0117 P000	76,786	0
Basic Scientific Research		GLA	12.431 / 12.W911NF-10-1-0501	45,453	0
Basic Scientific Research		GLA	12.431 / 12.W911NF-10-1-0520	666,002	526,525
Basic Scientific Research		GLA	12.431 / 12.W911NF-11-1-0306	207,476	0
Basic Scientific Research		GGB	12.431 / 12.W911NF-11-1-0438 Amd	72,992	0
Basic Scientific Research		GLA	12.431 / 12.W911NF-12-1-0166	7	0
Basic Scientific Research		GLA	12.431 / 12.W912HQ-04-C-0040	(12,423)	0
Basic Scientific Research		GLA	12.431 / 12.W91NF-11-1-0462	123,432	0
R&D		GLA	12.W81XWH-07-C-0061 PHASE 2	250,140	44,969
SUBTOTAL DIRECT FROM:				4,752,641	1,471,922
PASS-THROUGH PROGRAMS FROM:					
Advanced Technology Institute R&D		GLA	12.2010-399	48,099	0
Boise State University Basic Scientific Research		GLA	12.431 / 12.693G106257-A	7,273	0
Brown University Basic Scientific Research		GGB	12.431 / 12.00000053 P.O. # P992	78	0
Infectious Disease Research Institute Basic Scientific Research		GGB	12.431 / 12.F50SUB1-2011	127,813	0
Iowa State University Basic Scientific Research		GLA	12.431 / 12.421-20-18	76,764	0
University of New Mexico Basic Scientific Research		GGB	12.431 / 12.707617-87A5 Amd 3	264,675	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				524,702	0
SUBTOTAL U.S. ARMY RESEARCH OFFICE, U.S. ARMY MATERIAL COMMAND				5,277,343	1,471,922
SUBTOTAL DEPARTMENT OF DEFENSE				52,105,860	6,670,371

DEPARTMENT OF THE INTERIOR					
BUREAU OF INDIAN AFFAIRS, DEPARTMENT OF THE INTERIOR					
DIRECT FROM:					
BUREAU OF INDIAN AFFAIRS, DEPARTMENT OF THE INTERIOR					
Bureau of Indian Affairs Facilities: Operations and Maintenance (C) - R&D		GFB	15.048	(59,192)	23,225
R&D		GLA	15.CMK00000003	10,126	0
R&D		GLA	15.CMK16060016	116,913	0
SUBTOTAL DIRECT FROM:				67,847	23,225
SUBTOTAL BUREAU OF INDIAN AFFAIRS, DEPARTMENT OF THE INTERIOR				67,847	23,225
BUREAU OF LAND MANAGEMENT, DEPARTMENT OF THE INTERIOR					
DIRECT FROM:					
BUREAU OF LAND MANAGEMENT, DEPARTMENT OF THE INTERIOR					
Cultural Resource Management		GKA	15.224 / 15.L06AC15877	24,556	0
Cultural Resource Management		GGB	15.224 / 15.L10AC20554	21,267	0
Recreation Resource Management		GGB	15.225 / 15.L11AC20146	41,984	0
Fish, Wildlife and Plant Conservation Resource Management		GFB	15.231	1,982	0
Fish, Wildlife and Plant Conservation Resource Management		GGB	15.231 / 15.KAA000011 L10AC20468	15,067	0
Fish, Wildlife and Plant Conservation Resource Management		GGB	15.231 / 15.L08AC13605 (KAA000011	19,470	0
Fish, Wildlife and Plant Conservation Resource Management		GGB	15.231 / 15.L08AC15444	34,059	0
Fish, Wildlife and Plant Conservation Resource Management		GGB	15.231 / 15.L08AC15444 0003	3,880	0
Fish, Wildlife and Plant Conservation Resource Management		GGB	15.231 / 15.L09AC16050 Amend 4	11,624	0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Fish, Wildlife and Plant Conservation Resource Management		GGB	15.231 / 15.L09AC16051 Supplemen	18,231	0
Fish, Wildlife and Plant Conservation Resource Management		GKA	15.231 / 15.L11AC20316	7,299	0
Fish, Wildlife and Plant Conservation Resource Management		GGB	15.231 / 15.L11AC20346	12,195	0
Fish, Wildlife and Plant Conservation Resource Management		GGB	15.231 / 15.L11AC20365	6,043	0
Fish, Wildlife and Plant Conservation Resource Management		GGB	15.231 / 15.L11AC20378	27,561	0
Wildland Fire Research and Studies Program		GGB	15.232 / 15.10-CR-11221633-254	138,424	0
Wildland Fire Research and Studies Program		GGB	15.232 / 15.10-JV-11330134-134	175,214	0
Wildland Fire Research and Studies Program		GGB	15.232 / 15.L11AC20270	141,119	0
Forests and Woodlands Resource Management		GGB	15.233 / 15.KAA000011 L11AC20045	34,731	0
Forests and Woodlands Resource Management		GGB	15.233 / 15.L09AC16037	13,841	0
Environmental Quality and Protection Resource Management		GGB	15.236 / 15.ESA041010 1422 L09AC1	4	0
Environmental Quality and Protection Resource Management		GGB	15.236 / 15.L10AC20147	4,301	0
Challenge Cost Share		GKA	15.238 / 15.L09AC15981	499	0
R&D		GGB	15.L10PX03506	995	0
R&D		GGB	15.L11AC20319	13,051	0
SUBTOTAL DIRECT FROM:				767,397	0
PASS-THROUGH PROGRAMS FROM:					
SAIC-Science Applications International Corporation					
R&D		GGB	15.P010066005	9	0
The Nature Conservancy					
Fish, Wildlife and Plant Conservation Resource Management		GGB	15.231 / 15.2009-0037-005 TO #201	1,324	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				1,333	0
SUBTOTAL BUREAU OF LAND MANAGEMENT, DEPARTMENT OF THE INTERIOR				768,730	0
BUREAU OF RECLAMATION, DEPARTMENT OF THE INTERIOR					
DIRECT FROM:					
BUREAU OF RECLAMATION, DEPARTMENT OF THE INTERIOR					
R&D		GGB	15.08-FG-40-2811 CESU9-FG-8	26,909	0
R&D		GGB	15.09-FG-40-2858	86,244	0
R&D		GGB	15.09-FG-40-2859	92,773	0
R&D		GGB	15.09-FG-40-2862	10,296	0
R&D		GGB	15.09-FG-40-2900	23,132	0
R&D		GGB	15.09-FG-40-2906	3,008	0
Water Reclamation and Reuse Program		GFB	15.504	(10)	0
WaterSMART (Sustaining and Manage America's Resources for Tomorrow)		GFB	15.507	213,990	0
WaterSMART (Sustaining and Manage America's Resources for Tomorrow)		GGB	15.507 / 15.Agreement # R11AC8152	9,564	0
WaterSMART (Sustaining and Manage America's Resources for Tomorrow)		GGB	15.507 / 15.R06AP60012	101,584	0
WaterSMART (Sustaining and Manage America's Resources for Tomorrow)		GGB	15.507 / 15.R10AC80050 Mod 2	17,331	0
WaterSMART (Sustaining and Manage America's Resources for Tomorrow)		GGB	15.507 / 15.R10AC80308 Amd 002	29,712	0
Cultural Resource Management		GGB	15.511 / 15.R12AP60035	2,692	0
Upper Colorado and San Juan River Basins Endangered Fish Recovery Programs		GGB	15.529 / 15.09-FG-40-2860 Mod #00	270,792	0
Upper Colorado and San Juan River Basins Endangered Fish Recovery Programs		GGB	15.529 / 15.09-FG-40-2861	53,912	0
Upper Colorado and San Juan River Basins Endangered Fish Recovery Programs		GGB	15.529 / 15.09-FG-40-2863 Mod #00	101,230	0
Upper Colorado and San Juan River Basins Endangered Fish Recovery Programs		GGB	15.529 / 15.09-FG-40-2864	57,488	0
Upper Colorado and San Juan River Basins Endangered Fish Recovery Programs		GGB	15.529 / 15.09-FG-402873	85,642	0
Upper Colorado and San Juan River Basins Endangered Fish Recovery Programs		GGB	15.529 / 15.9-FG-81-0143 09FC4028	62,780	0
Upper Colorado and San Juan River Basins Endangered Fish Recovery Programs		GGB	15.529 / 15.R11AP40059	2,853	0
Upper Colorado and San Juan River Basins Endangered Fish Recovery Programs		GGB	15.529 / 15.R11AP40060	37,815	0
Water Conservation Field Services Program (WCFSP)		GGB	15.530 / 15.R09AP60007 Mod 5	24,395	0
Water Conservation Field Services Program (WCFSP)		GGB	15.530 / 15.R09AP62419	20,213	0
Water Conservation Field Services Program (WCFSP)		GGB	15.530 / 15.R10AP40029	9,242	0
Water Conservation Field Services Program (WCFSP)		GGB	15.530 / 15.R11AP40019	5,276	0
ARRA-R&D		GFE	15.934	36,862	0
SUBTOTAL DIRECT FROM:				1,385,725	0
SUBTOTAL BUREAU OF RECLAMATION, DEPARTMENT OF THE INTERIOR				1,385,725	0
DEPARTMENT OF THE INTERIOR					
DIRECT FROM:					
DEPARTMENT OF THE INTERIOR					
Unclassified Grants and Contracts		GFB	15.000	1,592,829	48,404
Unclassified Grants and Contracts		GFE	15.000	11,919	0
R&D		GGB	15.H1200090004 CSURM - 199	1,859	0
R&D		GGB	15.H1200090004 CSURM-232	14,613	0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

NONCASH
INDICATOR

STATE¹
AGENCY

CFDA / OTHER ID NUMBER

DIRECT
EXPENDITURES

PASSED TO
SUBRECIPIENTS

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
R&D		GGB	15.H2370094000/J2360104015	243	0
SUBTOTAL DIRECT FROM:				1,621,463	48,404
PASS-THROUGH PROGRAMS FROM: University of Southern California R&D				86,456	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				86,456	0
SUBTOTAL DEPARTMENT OF THE INTERIOR				1,707,919	48,404
GEOLOGICAL SURVEY, DEPARTMENT OF THE INTERIOR					
DIRECT FROM:					
GEOLOGICAL SURVEY, DEPARTMENT OF THE INTERIOR					
Assistance to State Water Resources Research Institutes		GGB	15.805 / 15.06HQGR0075 mod 6	0	2,360
Assistance to State Water Resources Research Institutes		GGB	15.805 / 15.07HQAG0164	457	0
Assistance to State Water Resources Research Institutes		GGB	15.805 / 15.G09AP00143	0	24,447
Assistance to State Water Resources Research Institutes		GGB	15.805 / 15.G11AC20484	5,073	0
Assistance to State Water Resources Research Institutes		GGB	15.805 / 15.G11AP20068	107,508	29,964
Assistance to State Water Resources Research Institutes		GGB	15.805 / 15.G11AP20213	0	19,153
Earthquake Hazards Reduction Program		GFB	15.807	83,165	0
U.S. Geological Survey: Research & Data Acquisition		GFB	15.808	547,131	(3,300)
U.S. Geological Survey: Research & Data Acquisition		GFE	15.808	17,743	0
U.S. Geological Survey: Research & Data Acquisition		GGB	15.808 / 15.04CRAG0004 4004CS0020	8	0
U.S. Geological Survey: Research & Data Acquisition		GGB	15.808 / 15.04HQAG0121 G04AC00026	83,805	0
U.S. Geological Survey: Research & Data Acquisition		GGB	15.808 / 15.G09AC00078 G09AC00237	(1,021)	0
U.S. Geological Survey: Research & Data Acquisition		GGB	15.808 / 15.G09AC00078 G09AC00294	130,072	0
U.S. Geological Survey: Research & Data Acquisition		GGB	15.808 / 15.G09AC00078 G09AC00433	181,832	0
U.S. Geological Survey: Research & Data Acquisition		GGB	15.808 / 15.G09AC00078 G10AC00102	3,962	0
U.S. Geological Survey: Research & Data Acquisition		GGB	15.808 / 15.G09AC00078 G10AC00431	21,575	0
U.S. Geological Survey: Research & Data Acquisition		GGB	15.808 / 15.G09AC00078 G10AC00437	9,114	0
U.S. Geological Survey: Research & Data Acquisition		GGB	15.808 / 15.G09AC00078 G10AC00480	64,978	0
U.S. Geological Survey: Research & Data Acquisition		GGB	15.808 / 15.G09AC00078 G10AC00671	115,116	0
U.S. Geological Survey: Research & Data Acquisition		GGB	15.808 / 15.G09AC00078 G10AC00684	15,211	0
U.S. Geological Survey: Research & Data Acquisition		GGB	15.808 / 15.G09AC00078 G10AC00685	52,478	0
U.S. Geological Survey: Research & Data Acquisition		GGB	15.808 / 15.G09AC00078 G11AC20018	39,965	0
U.S. Geological Survey: Research & Data Acquisition		GGB	15.808 / 15.G09AC00078 G11AC20200	50,226	0
U.S. Geological Survey: Research & Data Acquisition		GGB	15.808 / 15.G09AC00078 G11AC20405	5,746	0
U.S. Geological Survey: Research & Data Acquisition		GGB	15.808 / 15.G09AC00078 G11AC20447	34,736	0
U.S. Geological Survey: Research & Data Acquisition		GGB	15.808 / 15.G09AC00078 G12AC20058	493	0
U.S. Geological Survey: Research & Data Acquisition		GGB	15.808 / 15.G09AC00084	(1,693)	0
U.S. Geological Survey: Research & Data Acquisition		GIA	15.808 / 15.G09AC00085	21,793	0
U.S. Geological Survey: Research & Data Acquisition		GGB	15.808 / 15.G09AC00229 G10AC00521	44,318	0
U.S. Geological Survey: Research & Data Acquisition		GGB	15.808 / 15.G09AC00229 G11AC20474	9,689	0
U.S. Geological Survey: Research & Data Acquisition		GGB	15.808 / 15.G09AC00251 G11AC20461	50,842	0
U.S. Geological Survey: Research & Data Acquisition		GGB	15.808 / 15.G09AC00392 amend 0003	28,334	0
U.S. Geological Survey: Research & Data Acquisition		GGB	15.808 / 15.G09AC00426/09-8327-00	158	0
U.S. Geological Survey: Research & Data Acquisition		GGB	15.808 / 15.G09AC00463	22,667	0
U.S. Geological Survey: Research & Data Acquisition		GGB	15.808 / 15.G10AC00400. RM-CESU	38,736	0
U.S. Geological Survey: Research & Data Acquisition		GGB	15.808 / 15.G10AC00492 supp4	100,120	0
U.S. Geological Survey: Research & Data Acquisition		GGB	15.808 / 15.G10AC00504 supp 1	13,497	0
U.S. Geological Survey: Research & Data Acquisition		GGB	15.808 / 15.G10AC00585	731	0
U.S. Geological Survey: Research & Data Acquisition		GGB	15.808 / 15.G11AC20307	11,485	0
U.S. Geological Survey: Research & Data Acquisition		GGB	15.808 / 15.G11AC20336	12,877	0
U.S. Geological Survey: Research & Data Acquisition		GGB	15.808 / 15.G11AC20359	21,254	0
U.S. Geological Survey: Research & Data Acquisition		GGB	15.808 / 15.G11AC20459 - RM CESU	20,157	0
U.S. Geological Survey: Research & Data Acquisition		GGB	15.808 / 15.G11AP20224	10,000	0
U.S. Geological Survey: Research & Data Acquisition		GGB	15.808 / 15.G12AC20001	12,083	0
U.S. Geological Survey: Research & Data Acquisition		GGB	15.808 / 15.H2370094000 J23501030	81,020	0
U.S. Geological Survey: Research & Data Acquisition		GGB	15.808 / 15.J1526105315 CSURM-208	2,958	0
SUBTOTAL DIRECT FROM:				2,070,399	72,624
SUBTOTAL GEOLOGICAL SURVEY, DEPARTMENT OF THE INTERIOR				2,070,399	72,624
MINERALS MANAGEMENT, DEPARTMENT OF THE INTERIOR					
DIRECT FROM:					
MINERALS MANAGEMENT, DEPARTMENT OF THE INTERIOR					

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
R&D		GLA	15.M08PX20245	(167)	0
R&D		GLA	15.M10PC00060	1,848	0
SUBTOTAL DIRECT FROM:				1,681	0
SUBTOTAL MINERALS MANAGEMENT, DEPARTMENT OF THE INTERIOR				1,681	0
NATIONAL PARK SERVICE, DEPARTMENT OF THE INTERIOR					
DIRECT FROM:					
NATIONAL PARK SERVICE, DEPARTMENT OF THE INTERIOR					
National Park Service Centennial Challenge		GFE	15.406	23,565	0
Historic Preservation Fund Grants-In-Aid		GFB	15.904	3,895	0
Historic Preservation Fund Grants-In-Aid		GFE	15.904	4,427	0
National Register of Historic Places		GFE	15.914	1,034	0
National Register of Historic Places		GGB	15.914 / 15.H1200090004 J2114110	138,249	0
Technical Preservation Services		GFE	15.915	39,203	0
Technical Preservation Services		GGB	15.915 / 15.CA-H2370094000 TO P11	36,249	0
Technical Preservation Services		GGB	15.915 / 15.CAH120090004/J1434090	30,401	0
Technical Preservation Services		GGB	15.915 / 15.H1200090004 J1242100	38,969	0
Technical Preservation Services		GGB	15.915 / 15.H1200090004/J12420903	141,692	0
Technical Preservation Services		GGB	15.915 / 15.H1200090004/J12421003	8,539	0
Technical Preservation Services		GGB	15.915 / 15.H2370094000 J23700925	1,560	0
Technical Preservation Services		GGB	15.915 / 15.H2370094000 J238010	72,543	0
Technical Preservation Services		GGB	15.915 / 15.H2370094000 P12AD10	254,782	0
Technical Preservation Services		GGB	15.915 / 15.H2370094000 J2350097	21,366	0
Technical Preservation Services		GGB	15.915 / 15.H2370094000 J2350108	148,227	0
Technical Preservation Services		GGB	15.915 / 15.H2370094000 J2350117	533,863	0
Technical Preservation Services		GGB	15.915 / 15.H2370094000 J2390100	222,639	0
Technical Preservation Services		GGB	15.915 / 15.H2370094000 P11AT710	27,797	0
Technical Preservation Services		GGB	15.915 / 15.H2370094000 J23800925	60,488	0
Technical Preservation Services		GGB	15.915 / 15.H2370094000 J23801100	15,745	0
Technical Preservation Services		GGB	15.915 / 15.H23700994000 P11PAT70	61,800	0
Outdoor Recreation Acquisition, Development and Planning		GGB	15.916 / 15.H2370094000 J238011	10,769	0
Rivers, Trails, & Conservation Assistance		GFB	15.921	685	0
Rivers, Trails, & Conservation Assistance		GFE	15.921	3,068	0
Save America's Treasures		GFE	15.929	11,535	0
Cooperative Research and Training Programs - Resources of the National Park System		GFB	15.945	2,029	0
Cooperative Research and Training Programs - Resources of the National Park System		GFE	15.945	19,019	0
Cooperative Research and Training Programs - Resources of the National Park System		GGB	15.945 / 15.H1200090004 P12AC1009	9,429	0
R&D		GGB	15.H1200040001 J1242050063	4,856	0
R&D		GGB	15.H1200040001 J1242070027	4,451	0
R&D		GGB	15.H1200040001 J1242077014	(545)	0
R&D		GGB	15.H1200040001 J1460070021	2,138	0
R&D		GGB	15.H1200040001 J1470080801	14,151	0
R&D		GGB	15.H1200040001 J1526075089	11,017	0
R&D		GGB	15.H1200040001 J1561070714	12,948	0
R&D		GGB	15.H1200040001 J2118070012	3,809	0
R&D		GGB	15.H1200040001 J2119080116	8,163	0
R&D		GGB	15.H1200040001 J2340080068	23,972	0
R&D		GGB	15.H1200040001 J2370083566	14,488	0
R&D		GGB	15.H1200040001 J2380070184	7,191	0
R&D		GGB	15.H1200040001 J8750060521	371	0
R&D		GGB	15.H1200040001 TO J21140600	15,582	0
R&D		GGB	15.H1200040002 J7390082001	(1,134)	0
R&D		GGB	15.H1200040002 J8813080007	9,152	0
R&D		GGB	15.H120004001/J1242060300	13	0
R&D		GGB	15.H12000900004 CSURM-221 m	11,437	0
R&D		GGB	15.H1200090004	719	0
R&D		GGB	15.H1200090004 CSURM-241	7,858	0
R&D		GGB	15.H1200090004 J1380109301	2,634	0
R&D		GGB	15.H1200090004 J1526115033	14,561	0
R&D		GGB	15.H1200090004 J2114090012	39,770	0
R&D		GGB	15.H1200090004 J1242110004	7,962	0
R&D		GGB	15.H1200090004 J1242110009	1,941	0
R&D		GGB	15.H1200090004 J1264100043	1,008	0
R&D		GGB	15.H1200090004 J1379090107	9,999	0
R&D		GGB	15.H1200090004 J1460095405	8,842	0
R&D		GGB	15.H1200090004 J1526095161	2,424	0
R&D		GGB	15.H1200090004 J1526095208	0	187
R&D		GGB	15.H1200090004 J1526095291	2,902	0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
R&D		GGB	15.H1200090004 J1526095322	311	0
R&D		GGB	15.H1200090004 J1526095451	6,398	0
R&D		GGB	15.H1200090004 J1526105125	38	0
R&D		GGB	15.H1200090004 J1526105128	18,000	0
R&D		GGB	15.H1200090004 J1526105205	9,435	0
R&D		GGB	15.H1200090004 J1526105261	5,401	0
R&D		GGB	15.H1200090004 J1580090401	16,146	0
R&D		GGB	15.H1200090004 J1580090407	6,464	0
R&D		GGB	15.H1200090004 J1580100324	5,318	0
R&D		GGB	15.H1200090004 J1580100368	334	0
R&D		GGB	15.H1200090004 J2118100009	3,190	0
R&D		GGB	15.H1200090004 J2119090015	4,820	0
R&D		GGB	15.H1200090004 J2119090019	11,345	0
R&D		GGB	15.H1200090004 J2119100113	46,528	0
R&D		GGB	15.H1200090004 J2119100114	9,151	0
R&D		GGB	15.H1200090004 J2146107009	7,100	0
R&D		GGB	15.H1200090004 J6490090314	2,932	16,752
R&D		GGB	15.H1200090004 J6490100335	9,784	0
R&D		GGB	15.H1200090004 J8400100098	23,142	0
R&D		GGB	15.H1200090004 J9836100068	14,906	18,800
R&D		GGB	15.H1200090004 P11AT00215 R	72,057	0
R&D		GGB	15.H1200090004 P11AT00237 R	10,326	0
R&D		GGB	15.H1200090004 P11AT10399 R	10,473	0
R&D		GGB	15.H1200090004 P11AT10437 R	11,996	0
R&D		GGB	15.H1200090004 P11AT10492 R	787	0
R&D		GGB	15.H1200090004 P11AT10563	8,370	0
R&D		GGB	15.H1200090004 P11AT10616	19,917	0
R&D		GGB	15.H1200090004 P11AT10629	717	0
R&D		GGB	15.H1200090004 P11AT10635	1,351	0
R&D		GGB	15.H1200090004 P11AT10683	16,865	0
R&D		GGB	15.H1200090004 P11AT10837 R	11,252	0
R&D		GGB	15.H1200090004 P12AC10082 R	10,379	0
R&D		GGB	15.H1200090004 P12AC1027 RM	328	0
R&D		GGB	15.H1200090004 P12AC10274 R	4,554	0
R&D		GGB	15.H1200090004 P12AC10353 R	2,731	0
R&D		GGB	15.H1200090004 P12AC10393 R	257	0
R&D		GGB	15.H1200090004 P12AC10482 R	5,397	0
R&D		GGB	15.H1200090004,P11AT10456,R	8,664	0
R&D		GGB	15.H1200090004/CSURM-191	14,374	0
R&D		GGB	15.H1200090004/P11AT10351/	10,620	0
R&D		GGB	15.H1200090004/P11AT10560	18,773	0
R&D		GGB	15.H1200090005 CSUCP-138	4,500	0
R&D		GGB	15.H1200090005 J1496110022	17,501	0
R&D		GGB	15.H1200090005 J7390090012	51,987	0
R&D		GGB	15.H1200090005 J7390100031	2,872	0
R&D		GGB	15.H1200090005 J9560100062	162,770	0
R&D		GGB	15.H1200090005 P11AT00209	31,848	0
R&D		GGB	15.H1200090005 P11AT10570 C	7,106	0
R&D		GGB	15.H1200090005 P11AT10644	2,261	0
R&D		GGB	15.H1200090005 P11AT10831 C	3,798	0
R&D		GGB	15.H1200090005 P12AC10530 C	3,182	0
R&D		GGB	15.H237009400 J2350107303am	337,164	0
R&D		GGB	15.H237009400 R2360113016	367,756	0
R&D		GGB	15.H2370094000	44,425	0
R&D		GGB	15.H2370094000 J 2340 09 00	13,610	0
R&D		GGB	15.H2370094000 J0050100002	3,712	0
R&D		GGB	15.H2370094000 J2340090037	237,947	0
R&D		GGB	15.H2370094000 J2340090051	40,904	0
R&D		GGB	15.H2370094000 J2340090059	1,703	0
R&D		GGB	15.H2370094000 J2340100017	15,928	0
R&D		GGB	15.H2370094000 J2340100054	3,999	0
R&D		GGB	15.H2370094000 J2340110001	141,679	0
R&D		GGB	15.H2370094000 J2350098602	106,489	0
R&D		GGB	15.H2370094000 J2360114001	681,149	0
R&D		GGB	15.H2370094000 J2370101023	23,215	0
R&D		GGB	15.H2370094000 J2370102085	22,622	0
R&D		GGB	15.H2370094000 J2380103523	23,499	0
R&D		GGB	15.H2370094000 J2380104502	3,531	0
R&D		GGB	15.H2370094000 J2390090166	30,028	0
R&D		GGB	15.H2370094000 J2390100147	12,254	0
R&D		GGB	15.H2370094000 J2390100148	66,813	0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
R&D		GGB	15.H2370094000 Order # P11A	63,320	0
R&D		GGB	15.H2370094000 P11AT00009 R	2,677	0
R&D		GGB	15.H2370094000 P11AT00447	67,766	0
R&D		GGB	15.H2370094000 P11AT70827 R	47,649	0
R&D		GGB	15.H2370094000 P11AT70904 m	40,486	0
R&D		GGB	15.H2370094000 P11AT70933	48,224	0
R&D		GGB	15.H2370094000 P11AT70958/0	199,751	0
R&D		GGB	15.H2370094000 P11AT71025 R	58,703	0
R&D		GGB	15.H2370094000 P11PTW0800	59,031	0
R&D		GGB	15.H2370094000 P12AC10293	56,801	0
R&D		GGB	15.H2370094000 TO#J23400900	8,373	0
R&D		GGB	15.H2370094000/ J2551095201	159,702	0
R&D		GGB	15.H2370094000/J2340100058	17,966	0
R&D		GGB	15.H2370094000/P11AT00653	30,225	0
R&D		GGB	15.H2370094001 J2390090188	601	3,435
R&D		GGB	15.H23800040001 J2380081027	(3)	0
R&D		GGB	15.H2380040001 J2340070052	35,158	0
R&D		GGB	15.H2380040002 J2485050105	(30)	0
R&D		GGB	15.J1242110006 H1200090004	5,175	0
R&D		GGB	15.J1310110003 H1200090004	10,177	0
R&D		GGB	15.J1437100044 CSURM-197	17,598	0
R&D		GGB	15.J1526085383 H1200040001	17,744	0
R&D		GGB	15.J1526105038/CSURM-184 am	1,755	0
R&D		GGB	15.J1586100013/CSURM-194	16,100	0
R&D		GGB	15.J7500100013 R7500100013	5,824	0
R&D		GGB	15.Order # P11AT71 H2337	3,405	0
R&D		GGB	15.P11AT10671 CSUCP-137	15,213	0
R&D		GGB	15.P11AT10736 CSURM-237	17,986	0
R&D		GGB	15.Task Agreement J23500861	16,166	0
R&D Sacred Landscapes of Rocky Mountain National Park: Model Validation Sur		GKA	15.UNC-10	2,704	0
R&D Native American Student Perspectives of Rocky Mountain National Park		GKA	15.UNC11	3,497	0
R&D Aspen Regeneration Following Large-Scale Fire Disturbance in Rocky Moun		GKA	15.UNC12 ROMO	7,108	0
R&D		GGB	15.h2370094000 P11ATW0755	64,330	0
SUBTOTAL DIRECT FROM:				6,194,612	39,174
PASS-THROUGH PROGRAMS FROM:					
Owl Mountain Project					
R&D Northpark Cultural Lndsc OwlMnt		GKA	15.CK 1632	42	0
University of Wyoming-National Park Service Research Station					
R&D		GGB	15.1000870	4,999	0
Yellowstone Park Foundation					
R&D		GGB	15.09052704	514	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				5,555	0
SUBTOTAL NATIONAL PARK SERVICE, DEPARTMENT OF THE INTERIOR				6,200,167	39,174
U.S. FISH AND WILDLIFE SERVICE, DEPARTMENT OF THE INTERIOR					
DIRECT FROM:					
U.S. FISH AND WILDLIFE SERVICE, DEPARTMENT OF THE INTERIOR					
Fish and Wildlife Management Assistance		GLA	15.608 / 15.60181AG406	2,219	0
Fish and Wildlife Management Assistance		GGB	15.608 / 15.F09AC00278	255,974	0
Rhinoceros and Tiger Conservation Fund		GGB	15.619 / 15.96200-10-G138	6,440	0
Research Grants (Generic)		GFE	15.650	7,548	0
Research Grants (Generic)		GFE	15.650	11,201	0
Research Grants (Generic)		GGB	15.650 / 15.F10AC00591	38,363	0
National Outreach and Communication Program		GGB	15.653 / 15.CAH2370094000 J239010	69,587	0
National Outreach and Communication Program		GGB	15.653 / 15.H 2370094000 J2551095	67,392	0
National Outreach and Communication Program		GGB	15.653 / 15.H2370094000 J2380101	4,023	0
National Outreach and Communication Program		GGB	15.653 / 15.H2370094000 J2390090	15,316	0
Migratory Bird Monitoring, Assessment and Conservation		GGB	15.655 / 15.F10AC00593	40,255	0
Endangered Species Conservation-Recovery Implementation Funds		GGB	15.657 / 15.60181AJ402 60181BJ655	34,351	0
R&D		GGB	15.F09AC00278	22,203	0
R&D		GGB	15.F11AP00125	32,444	0
SUBTOTAL DIRECT FROM:				607,316	0
PASS-THROUGH PROGRAMS FROM:					
Denver Botanic Gardens					

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Research Grants (Generic)		GKA	15.650 / 15.10012009	15,681	0
The Nature Conservancy					
R&D		GGB	15.GS11V1 Task Order #21	10,498	0
R&D		GGB	15.GS11V1 Task Order #22	4,550	0
R&D		GGB	15.GS11V1 Task Order #23	2,665	0
Western Assoc. of Fish & Wildlife Agency					
MultiState Conservation Grant Program		GGB	15.628	105,394	0
Wyoming Game & Fish Department					
State Wildlife Grants		GGB	15.634 / 15.000951 Addendum No.2	33,239	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				172,027	0
SUBTOTAL U.S. FISH AND WILDLIFE SERVICE, DEPARTMENT OF THE INTERIOR				779,343	0
U.S. GEOLOGICAL SURVEY, U.S. DEPARTMENT OF THE INTERIOR					
DIRECT FROM:					
U.S. GEOLOGICAL SURVEY, U.S. DEPARTMENT OF THE INTERIOR					
National Cooperative Geologic Mapping Program		GFB	15.810	2,238	0
National Cooperative Geologic Mapping Program		GLA	15.810 / 15.G09AC00132	(9,532)	0
Gap Analysis Program		GGB	15.811 / 15.G10AC00712	11,045	0
Cooperative Research Units Program		GGB	15.812 / 15.G10AC00060	64,042	0
Cooperative Research Units Program		GGB	15.812 / 15.G10AC00137	39,974	0
Cooperative Research Units Program		GGB	15.812 / 15.G10AC00300	68,347	0
Cooperative Research Units Program		GGB	15.812 / 15.G10AC00614	38,622	0
Cooperative Research Units Program		GGB	15.812 / 15.G10AC00656	73,782	0
Cooperative Research Units Program		GGB	15.812 / 15.G10AC00663	159,587	0
Cooperative Research Units Program		GGB	15.812 / 15.G11AC20022	3,597	0
Cooperative Research Units Program		GGB	15.812 / 15.G11AC20327	9,623	0
Cooperative Research Units Program		GGB	15.812 / 15.G11AC20332	37,313	0
Cooperative Research Units Program		GGB	15.812 / 15.G11AC20387	18,962	0
Cooperative Research Units Program		GGB	15.812 / 15.G97AC00008	53,139	0
Minerals Resources External Research Program		GFB	15.816	23,264	0
Minerals Resources External Research Program		GLA	15.816 / 15.G10AP00055	10,922	0
National Climate Change and Wildlife Science Center		GGB	15.820 / 15.G11AC90009	185,439	22,492
R&D		GGB	15.G11AP20068	6,382	0
SUBTOTAL DIRECT FROM:				796,746	22,492
PASS-THROUGH PROGRAMS FROM:					
AmericaView					
National Land Remote Sensing_Education Outreach and Research		GGB	15.815 / 15.AV08-C001	36,771	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				36,771	0
SUBTOTAL U.S. GEOLOGICAL SURVEY, U.S. DEPARTMENT OF THE INTERIOR				833,517	22,492
SUBTOTAL DEPARTMENT OF THE INTERIOR				13,815,328	205,919

DEPARTMENT OF JUSTICE					
BUREAU OF JUSTICE STATISTICS, DEPARTMENT OF JUSTICE					
DIRECT FROM:					
BUREAU OF JUSTICE STATISTICS, DEPARTMENT OF JUSTICE					
State Justice Statistics Program for Statistical Analysis Centers		GFE	16.550	86,506	0
SUBTOTAL DIRECT FROM:				86,506	0
SUBTOTAL BUREAU OF JUSTICE STATISTICS, DEPARTMENT OF JUSTICE				86,506	0
DEPARTMENT OF JUSTICE					
DIRECT FROM:					
DEPARTMENT OF JUSTICE					
Unclassified Grants and Contracts		GFB	16.000	395,764	0
Unclassified Grants and Contracts		GFE	16.000	207,048	0
SUBTOTAL DIRECT FROM:				602,812	0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

NONCASH
INDICATOR

STATE¹
AGENCY

CFDA / OTHER ID NUMBER

DIRECT
EXPENDITURES

PASSED TO
SUBRECIPIENTS

SUBTOTAL DEPARTMENT OF JUSTICE				602,812	0		
OFFICE OF JUSTICE PROGRAMS, VIOLENCE AGAINST WOMEN OFFICE, DEPARTMENT OF JUSTICE							
DIRECT FROM:							
OFFICE OF JUSTICE PROGRAMS, VIOLENCE AGAINST WOMEN OFFICE, DEPARTMENT OF JUSTICE							
Grants to Reduce Domestic Violence, Dating Violence, Sexual Assault, and Stalking on Campus				GFC	16.525	88,420	4,053
Grants to Reduce Domestic Violence, Dating Violence, Sexual Assault, and Stalking on Campus				GFE	16.525	59,642	5,093
SUBTOTAL DIRECT FROM:						148,062	9,146
SUBTOTAL OFFICE OF JUSTICE PROGRAMS, VIOLENCE AGAINST WOMEN OFFICE, DEPARTMENT OF JUSTICE						148,062	9,146
OFFICE OF JUVENILE JUSTICE AND DELINQUENCY PREVENTION, DEPARTMENT OF JUSTICE							
DIRECT FROM:							
OFFICE OF JUVENILE JUSTICE AND DELINQUENCY PREVENTION, DEPARTMENT OF JUSTICE							
Part E -Developing, Testing and Demonstrating Promising New Programs				GFB	16.541	400,201	0
Part D - Research, Evaluation, Technical Assistance and Training				GFE	16.542	(483)	0
SUBTOTAL DIRECT FROM:						399,718	0
SUBTOTAL OFFICE OF JUVENILE JUSTICE AND DELINQUENCY PREVENTION, DEPARTMENT OF JUSTICE						399,718	0
SUBTOTAL DEPARTMENT OF JUSTICE						1,237,098	9,146

DEPARTMENT OF LABOR							
BUREAU OF LABOR STATISTICS, DEPARTMENT OF LABOR							
DIRECT FROM:							
BUREAU OF LABOR STATISTICS, DEPARTMENT OF LABOR							
Labor Force Statistics				GFE	17.002	606,697	88,703
SUBTOTAL DIRECT FROM:						606,697	88,703
SUBTOTAL BUREAU OF LABOR STATISTICS, DEPARTMENT OF LABOR						606,697	88,703
MINE SAFETY AND HEALTH ADMINISTRATION, DEPARTMENT OF LABOR							
DIRECT FROM:							
MINE SAFETY AND HEALTH ADMINISTRATION, DEPARTMENT OF LABOR							
Mine Health & Safety Education & Training				GLA	17.602 / 17.BS-22472-11-60-R-8	6,372	9,934
Brookwood-Sago Grant				GLA	17.603 / 17.BS-21021-10-55-R-8	35,554	0
SUBTOTAL DIRECT FROM:						41,926	9,934
SUBTOTAL MINE SAFETY AND HEALTH ADMINISTRATION, DEPARTMENT OF LABOR						41,926	9,934
OCCUPATIONAL SAFETY AND HEALTH ADMINISTRATION, DEPARTMENT OF LABOR							
DIRECT FROM:							
OCCUPATIONAL SAFETY AND HEALTH ADMINISTRATION, DEPARTMENT OF LABOR							
Consultation Agreements				GGB	17.504 / 17.CS-20896-CS1	273,474	0
Consultation Agreements				GGB	17.504 / 17.CS-22388-CS2	644,639	0
SUBTOTAL DIRECT FROM:						918,113	0
SUBTOTAL OCCUPATIONAL SAFETY AND HEALTH ADMINISTRATION, DEPARTMENT OF LABOR						918,113	0
SUBTOTAL DEPARTMENT OF LABOR						1,566,736	98,637

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

NONCASH
INDICATOR

STATE¹
AGENCY

CFDA / OTHER ID NUMBER

DIRECT
EXPENDITURES

PASSED TO
SUBRECIPIENTS

DEPARTMENT OF STATE

DEPARTMENT OF STATE

DIRECT FROM:

DEPARTMENT OF STATE
R&D

GGB 19.688-A-00-10-00131-00

186,143

0

SUBTOTAL DIRECT FROM:

186,143

0

PASS-THROUGH PROGRAMS FROM:

IRRI-Intl Rice Research Institute
R&D

GGB 19.DRPC2011-42

36,200

0

SUBTOTAL PASS-THROUGH PROGRAMS FROM:

36,200

0

SUBTOTAL DEPARTMENT OF STATE

222,343

0

SUBTOTAL DEPARTMENT OF STATE

222,343

0

 DEPARTMENT OF TRANSPORTATION

DEPARTMENT OF TRANSPORTATION

DIRECT FROM:

DEPARTMENT OF TRANSPORTATION
R&D
R&D
R&D

GLA 20.DTFH61-07-H-00036
GGB 20.DTFH61-11-P-00122
GLA 20.DTFH56-08-T-000014

25,069
49,915
(61)

0
0
0

SUBTOTAL DIRECT FROM:

74,923

0

PASS-THROUGH PROGRAMS FROM:

National Academy of Sciences
R&D
R&D
R&D

GLA 20.HR 21-09
GLA 20.NCHRP-145
GGB 20.SHRP C-21(A)

(898)
39,414
274,049

0
0
0

North Dakota State University
University Transportation Centers Program
University Transportation Centers Program
Research Grants

GGB 20.701 / 20.DTRT12-G-UTC08
GGB 20.701 / 20.DTRT12-G-UTC08
GGB 20.762 / 20.DTRT07-G-0008 #3

9,667
1,675
8,914

0
0
0

Oklahoma State University
Biobased Transportation Research
Biobased Transportation Research
Biobased Transportation Research

GGB 20.761 / 20.AB-5-61770.2.CSU1 Lar
GGB 20.761 / 20.AB-5-66090.CSU3 Qian
GGB 20.761 / 20.DTOS59-07-G-00053

2,774
20,348
26,421

11,098
0
0

SUBTOTAL PASS-THROUGH PROGRAMS FROM:

382,364

11,098

SUBTOTAL DEPARTMENT OF TRANSPORTATION

457,287

11,098

FEDERAL AVIATION ADMINISTRATION, DEPARTMENT OF TRANSPORTATION

DIRECT FROM:

FEDERAL AVIATION ADMINISTRATION, DEPARTMENT OF TRANSPORTATION
Aviation Research Grants
Air Transportation Centers of Excellence

GFB 20.108
GFB 20.109

195,317
174,235

69,624
0

SUBTOTAL DIRECT FROM:

369,552

69,624

SUBTOTAL FEDERAL AVIATION ADMINISTRATION, DEPARTMENT OF TRANSPORTATION

369,552

69,624

FEDERAL HIGHWAY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION

DIRECT FROM:

FEDERAL HIGHWAY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION
Highway Research and Development Program

GGB 20.200 / 20.DTFH61-09-H-00004

146,765

0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

NONCASH
INDICATOR

STATE¹
AGENCY

CFDA / OTHER ID NUMBER

DIRECT
EXPENDITURES

PASSED TO
SUBRECIPIENTS

Highway Research and Development Program GGB 20.200 / 20.DTFH61-09-H-00004 Ame 341,141
 Highway Training and Education GFE 20.215 268

SUBTOTAL DIRECT FROM:

488,174 0

PASS-THROUGH PROGRAMS FROM:

North Dakota State University

Highway Research and Development Program

Highway Research and Development Program

GGB 20.200 / 20.MPC Year 23 77,634
 GGB 20.200 / 20.Year 23 48,681

SUBTOTAL PASS-THROUGH PROGRAMS FROM:

126,315 0

SUBTOTAL FEDERAL HIGHWAY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION

614,489 0

SUBTOTAL DEPARTMENT OF TRANSPORTATION

1,441,328 80,722

OFFICE OF PERSONNEL MANAGEMENT

OFFICE OF PERSONNEL MANAGEMENT

DIRECT FROM:

OFFICE OF PERSONNEL MANAGEMENT

Federal Civil Service Employment

Intergovernmental Personnel Act (IPA) Mobility Program

GFE 27.001 73,081
 GFE 27.011 2,422,697

SUBTOTAL DIRECT FROM:

2,495,778 0

SUBTOTAL OFFICE OF PERSONNEL MANAGEMENT

2,495,778 0

SUBTOTAL OFFICE OF PERSONNEL MANAGEMENT

2,495,778 0

FEDERAL COMMUNICATIONS COMMISSION

FEDERAL COMMUNICATIONS COMMISSION

DIRECT FROM:

FEDERAL COMMUNICATIONS COMMISSION

Communications Information and Assistance and Investigation of Complaints

GFB 32.001 39,379

SUBTOTAL DIRECT FROM:

39,379 0

SUBTOTAL FEDERAL COMMUNICATIONS COMMISSION

39,379 0

SUBTOTAL FEDERAL COMMUNICATIONS COMMISSION

39,379 0

LIBRARY OF CONGRESS

LIBRARY OF CONGRESS

DIRECT FROM:

LIBRARY OF CONGRESS

Books for the Blind and Physically Handicapped

Government Publications Sales and Distribution

Distribution of Library of Congress Cataloging

GFB 42.001 3,183
 GFB 42.002 166,033
 GFB 42.003 (15,345)

SUBTOTAL DIRECT FROM:

153,871 123,651

SUBTOTAL LIBRARY OF CONGRESS

153,871 123,651

SUBTOTAL LIBRARY OF CONGRESS

153,871 123,651

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

NONCASH
INDICATOR

STATE¹
AGENCY

CFDA / OTHER ID NUMBER

DIRECT
EXPENDITURES

PASSED TO
SUBRECIPIENTS

NATIONAL AERONAUTICS AND SPACE ADMINISTRATION

NATIONAL AERONAUTICS AND SPACE ADMINISTRATION

DIRECT FROM:

NATIONAL AERONAUTICS AND SPACE ADMINISTRATION

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Science		GFB	43.001	4,834,399	129,313
Science		GFC	43.001	33,318	0
Science		GFE	43.001	52,220	0
Science		GGB	43.001 / 43.NNX08AV21G Amend 2	99,878	0
Science		GGB	43.001 / 43.NNX09AD56G #2	93,376	0
Science		GGB	43.001 / 43.NNX09AT54G Amd 1	17,545	0
Science		GGB	43.001 / 43.NNX10AG74G Amd 2	91,102	0
Science		GGB	43.001 / 43.NNX10AG82G Mod 2	190,990	0
Science		GGB	43.001 / 43.NNX10AG88G Supp 3	135,829	0
Science		GGB	43.001 / 43.NNX10AG92G Mod 02	90,744	48,923
Science		GGB	43.001 / 43.NNX10AI32G	(419)	0
Science		GGB	43.001 / 43.NNX10AJ11G Amd 4	89,116	0
Science		GGB	43.001 / 43.NNX10AM19G Amend 3	47,363	0
Science		GLA	43.001 / 43.NNX10AM91G	92,449	0
Science		GLA	43.001 / 43.NNX10AT22H	22,300	0
Science		GGB	43.001 / 43.NNX11AD03G NCE	43,166	0
Science		GGB	43.001 / 43.NNX11AF06G	157,006	0
Science		GGB	43.001 / 43.NNX11AG18G Mod 2	208,149	0
Science		GGB	43.001 / 43.NNX11AH05G Mod 3	252,312	173,986
Science		GGB	43.001 / 43.NNX11AH57G Sup 1	88,770	0
Science		GGB	43.001 / 43.NNX11AK32G AMD 3	64,855	0
Science		GGB	43.001 / 43.NNX11AL43H	27,906	0
Science		GGB	43.001 / 43.NNX11AL77G Mod 3	126,511	0
Science		GGB	43.001 / 43.NNX11AN30H	52,494	0
Science		GGB	43.001 / 43.NNX11AO71G	66,577	0
Science		GGB	43.001 / 43.NNX11AQ66G	24,272	0
Science		GGB	43.001 / 43.NNX11AQ81G	305,423	0
Science		GGB	43.001 / 43.NNX12AB54G-000001	209,957	117,014
Science		GGB	43.001 / 43.NNX12AG53G	12,517	0
Science		GGB	43.001 / 43.NNX12AH17G Supp 001	137,596	0
Science		GGB	43.001 / 43.NNX12AH19G	2,078	0
ARRA R&D		GFB	43.002	3,022,053	0
Aeronautics		GFB	43.002	57,390,762	6,576,771
Aeronautics		GGB	43.002 / 43.NNX10AK26G Supp 00001	(1,851)	0
Aeronautics		GGB	43.002 / 43.NNX10AT39G Amd 2	106,603	0
Exploration		GFB	43.003	34,273	0
ARRA- Exploration, Recovery Act		GFB	43.005	5,584	0
Space Operations		GFB	43.007	336,504	0
Education		GFB	43.008	15,516	0
Cross Agency Support		GFB	43.009	392,769	0
R&D		GGB	43.NAS5-99237 MOD 52	362,899	0
R&D		GGB	43.NAS5-99237 MOD. 52	301,030	21,025
R&D		GGB	43.NNG05GL07G	10,177	0
R&D		GLA	43.NNK100D07P	1,182	0
R&D		GGB	43.NNX06AC75G SUPP6	60,758	0
R&D		GGB	43.NNX06AC76G Amd 5	131,896	0
R&D		GGB	43.NNX07AP85G Sup 6	34,832	0
R&D		GGB	43.NNX07AR11G Suppl 8	22,252	0
R&D		GGB	43.NNX08AB65G Supp 0004	196,056	0
R&D		GGB	43.NNX08AI03G Mod 5	8,005	0
R&D		GGB	43.NNX08AK08G	27,434	9,820
R&D		GGB	43.NNX08AL72G suppl 003	22,869	606
R&D		GGB	43.NNX08AM56G supplement 4	1,533	0
R&D		GGB	43.NNX08AN75G Supp 2	34,562	0
R&D		GGB	43.NNX08AT04A supp 00004	255,434	110,430
R&D		GGB	43.NNX08AV04H suppl 2	30	0
R&D		GGB	43.NNX09AE53G	877	0
R&D		GGB	43.NNX09AF77G sup 3	7,786	0
R&D		GGB	43.NNX09AI33G	132,603	44,069
R&D		GLA	43.NNX09AK98H	26,026	0
R&D		GLA	43.NNX09AO86G	45,939	71,628
R&D		GGB	43.NNX10AB21G supple 2	49,213	8,564
R&D		GGB	43.NNX10AB36G	286,096	0
R&D		GGB	43.NNX10AG75G supp 5	398,240	0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
R&D		GGB	43.NNX10AG81G Supp 03	155,629	0
R&D		GGB	43.NNX10AI48G supp 2	144,683	0
R&D		GGB	43.NNX10AK51G supple 2	20,089	0
R&D		GGB	43.NNX10AM29G mod 2	17,494	6,402
R&D		GGB	43.NNX10AM38G	59,378	0
R&D		GLA	43.NNX10AQ06G	83,040	24,379
R&D		GGB	43.NNX10AT41G Supp 3	216,031	0
R&D		GGB	43.NNX10AT51A	133,368	0
R&D		GLA	43.NNX11AB33G	82,491	0
R&D		GGB	43.NNX11AB87G suppl 02	278,214	0
SUBTOTAL DIRECT FROM:				72,580,158	7,342,930
PASS-THROUGH PROGRAMS FROM:					
ADA Technologies, Inc.					
R&D		GLA	43.10-0181S	19,053	0
R&D		GLA	43.11-0380S	3,547	0
R&D		GLA	43.11-0390S	17,900	0
R&D		GLA	43.11-0465S	30,016	0
Alion Science and Technology					
R&D		GGB	43.008575-001-BDM PO# SCR2	5,167	0
Calif. Inst. of Tech/Jet Propulsion Lab					
Science		GGB	43.001 / 43.1439002 Mod 1	397,941	0
R&D		GGB	43.1380533 #10	144,426	0
R&D		GGB	43.1398644 Mod 3	26,150	0
R&D		GGB	43.1431885	59,048	0
R&D		GGB	43.Subcontract No. 1454774	9,684	0
City University of New York					
R&D		GGB	43.49683-A amend 2	61,992	0
GE Aviation					
R&D		GLA	43.P014G32352	48,068	0
Lockheed Martin Mission Services					
R&D		GLA	43.P07100034985	27,217	0
R&D		GLA	43.VIP7200004439	50,851	0
Montana State University					
Science		GGB	43.001 / 43.MSU G153-12-W3746	82,417	0
National Institute of Aerospace					
R&D		GLA	43.C12-2876-CSM	49,418	0
National Space Biomedical Research Inst.					
R&D		GGB	43.NCC 9-58-10 Proj RE01301	93,106	0
Oklahoma State University					
R&D Characterization of Terrestrial Primary, Eroded, & Mantled Volcanic Sur		GKA	43.AA-5-27209	663	0
Planetary Science Institute					
R&D Workshops in Science Education and Resources (WISER): Planetary Perspec		GKA	43.621	11,372	0
Princeton University					
R&D		GGB	43.00001600 mod 4	38,567	0
Q Peak, Inc.					
R&D		GLA	43.PROPOSAL NO. 9919	10,187	0
Southwest Research Institute					
Science		GLA	43.001 / 43.D99067X	2,825	0
State University of New York					
R&D		GGB	43.2011-103 FND Award # 58	10,646	0
TDA Research, Inc.					
R&D		GLA	43.CSM-11.01	32,140	0
UCAR-NCAR-Nat Ctr for Atmospheric Res					
Science		GGB	43.001 / 43.S10-81157 Mod 03	70,090	0
R&D		GGB	43.Z11-88591 mod 1	67,386	0
Univ. of Texas Medical Branch/Galveston.					
R&D		GGB	43.09-099 Prime NNX09AM08G	606,369	0
University of Michigan					
R&D		GGB	43.Subaward # 3001568969 am	68,075	0
University of Wisconsin					
Science		GGB	43.001 / 43.378K265 amend one	37,835	0
Woods Hole Research Center					
R&D		GGB	43.WHRC-CSU2009	39,650	0
ZONA Technology Inc.					
R&D		GLA	43.ZTCOSM-DUST2	17,508	0
R&D		GLA	43.ZTCOSM012209-DUST/NNX09C	10,390	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				2,149,704	0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

NONCASH
INDICATOR

STATE¹
AGENCY

CFDA / OTHER ID NUMBER

DIRECT
EXPENDITURES

PASSED TO
SUBRECIPIENTS

SUBTOTAL NATIONAL AERONAUTICS AND SPACE ADMINISTRATION

74,729,862

7,342,930

SUBTOTAL NATIONAL AERONAUTICS AND SPACE ADMINISTRATION

74,729,862

7,342,930

NATIONAL ENDOWMENT FOR THE HUMANITIES

INSTITUTE OF MUSEUM AND LIBRARY SERVICES, NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES

DIRECT FROM:

INSTITUTE OF MUSEUM AND LIBRARY SERVICES, NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES
 Museums for America

GGB 45.301 / 45.MA-05-10-0446-10

66,960

0

SUBTOTAL DIRECT FROM:

66,960

0

SUBTOTAL INSTITUTE OF MUSEUM AND LIBRARY SERVICES, NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES

66,960

0

NATIONAL ENDOWMENT FOR THE ARTS, NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES

DIRECT FROM:

NATIONAL ENDOWMENT FOR THE ARTS, NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES
 Promotion of the Arts- Grants to Organizations and Individuals
 Promotion of the Arts- Grants to Organizations and Individuals

GGB 45.024 / 45.10-5200-7073
 GGB 45.024 / 45.11-5200-7052

1,572
 4,522

0
 0

SUBTOTAL DIRECT FROM:

6,094

0

SUBTOTAL NATIONAL ENDOWMENT FOR THE ARTS, NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES

6,094

0

NATIONAL ENDOWMENT FOR THE HUMANITIES, NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES

DIRECT FROM:

NATIONAL ENDOWMENT FOR THE HUMANITIES, NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES
 Promotion of the Humanities: Division of Preservation and Access
 Promotion of the Humanities: Division of Preservation and Access
 Promotion of the Humanities Professional Development

GGB 45.149 / 45.PG-51044-10
 GGB 45.149 / 45.PG-51177-11
 GFB 45.163

1,220
 2,946
 100,753

0
 0
 0

SUBTOTAL DIRECT FROM:

104,919

0

SUBTOTAL NATIONAL ENDOWMENT FOR THE HUMANITIES, NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES

104,919

0

NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES

DIRECT FROM:

NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES
 Unclassified Grants and Contracts

GFB 45.000

(12,298)

0

SUBTOTAL DIRECT FROM:

(12,298)

0

SUBTOTAL NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES

(12,298)

0

SUBTOTAL NATIONAL ENDOWMENT FOR THE HUMANITIES

165,675

0

NATIONAL SCIENCE FOUNDATION

NATIONAL SCIENCE FOUNDATION

DIRECT FROM:

NATIONAL SCIENCE FOUNDATION
 Unclassified Grants and Contracts
 Engineering Grants
 Engineering Grants
 Engineering Grants
 Engineering Grants
 Engineering Grants
 Engineering Grants
 Engineering Grants
 Engineering Grants
 Engineering Grants
 Engineering Grants

GFB 47.000
 GFB 47.041
 GFC 47.041
 GFE 47.041
 GLA 47.041 / 47.0729114
 GGB 47.041 / 47.0827827 #5 GRS Sup
 GGB 47.041 / 47.0827827 #7 RET Su
 GGB 47.041 / 47.0827827 Amd 06 REU Su
 GGB 47.041 / 47.0854134
 GGB 47.041 / 47.0900253

1,760,162
 5,598,245
 356,695
 111,890
 39,791
 7,588
 1,500
 13,620
 66,997
 54,019

0
 409,159
 0
 70,219
 0
 0
 0
 0
 0
 0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER		DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Engineering Grants		GGB	47.041 /	47.0926205	57,878	0
Engineering Grants		GGB	47.041 /	47.0969346	60,451	0
Engineering Grants		GGB	47.041 /	47.11P-1127362	404,464	29,259
Engineering Grants		GLA	47.041 /	47.BES-0628282	147,459	68,905
Engineering Grants		GGB	47.041 /	47.CBET-0651646	25,047	(2,673)
Engineering Grants		GGB	47.041 /	47.CBET-0827827 #3	92,916	0
Engineering Grants		GLA	47.041 /	47.CBET-0829043	89,738	0
Engineering Grants		GLA	47.041 /	47.CBET-0846845	53,160	0
Engineering Grants		GLA	47.041 /	47.CBET-0933856	95,764	0
Engineering Grants		GLA	47.041 /	47.CBET-0968042	100,321	0
Engineering Grants		GLA	47.041 /	47.CBET-1027337	8,151	0
Engineering Grants		GLA	47.041 /	47.CBET-1033203	48,860	0
Engineering Grants		GLA	47.041 /	47.CBET-1042752	6,561	0
Engineering Grants		GLA	47.041 /	47.CBET-1053590	146,135	0
Engineering Grants		GLA	47.041 /	47.CBET-1055396	25,282	0
Engineering Grants		GLA	47.041 /	47.CBET-1067707	66,774	0
Engineering Grants		GKA	47.041 /	47.CBET-1126182	233,505	0
Engineering Grants		GGB	47.041 /	47.CBET-1144433	11,640	0
Engineering Grants		GLA	47.041 /	47.CMMI-0700869	(714)	0
Engineering Grants		GGB	47.041 /	47.CMMI-0700888 Mod 1	13,793	0
Engineering Grants		GGB	47.041 /	47.CMMI-0757815	50,762	0
Engineering Grants		GLA	47.041 /	47.CMMI-0825592	4,025	0
Engineering Grants		GLA	47.041 /	47.CMMI-0826323	84,870	0
Engineering Grants		GLA	47.041 /	47.CMMI-0846858	61,731	0
Engineering Grants		GLA	47.041 /	47.CMMI-0855783	8,388	0
Engineering Grants		GGB	47.041 /	47.CMMI-0856227	103,577	97,058
Engineering Grants		GGB	47.041 /	47.CMMI-0856227-004	11,956	0
Engineering Grants		GLA	47.041 /	47.CMMI-0900182	82,206	0
Engineering Grants		GLA	47.041 /	47.CMMI-0926276	87,297	0
Engineering Grants		GLA	47.041 /	47.CMMI-0970122	70,699	0
Engineering Grants		GLA	47.041 /	47.CMMI-1030976	40,411	0
Engineering Grants		GGB	47.041 /	47.CMMI-1235305	1,843	0
Engineering Grants		GGB	47.041 /	47.CMS-0521046	25,904	0
Engineering Grants		GGB	47.041 /	47.CMS-0624104	5,661	0
Engineering Grants		GLA	47.041 /	47.DMI-0547649	(7)	0
Engineering Grants		GLA	47.041 /	47.DUE-0630888	10,256	0
Engineering Grants		GLA	47.041 /	47.DUE-630888	(27)	0
Engineering Grants		GGB	47.041 /	47.ECCS-0650719 #2	1,789	0
Engineering Grants		GGB	47.041 /	47.ECCS-0725386	44,758	0
Engineering Grants		GLA	47.041 /	47.ECCS-0757956	0	(2,317)
Engineering Grants		GGB	47.041 /	47.ECCS-1002385	174,998	0
Engineering Grants		GGB	47.041 /	47.ECCS-1120940	9,984	0
Engineering Grants		GGB	47.041 /	47.EEC-0310717 #29	11,104	23,894
Engineering Grants		GGB	47.041 /	47.EEC-0310717 #30	2,059	1,531,879
Engineering Grants		GGB	47.041 /	47.EEC-0310717 Amd 29	103,884	18,864
Engineering Grants		GLA	47.041 /	47.EEC-0550169	(9,054)	5,364
Engineering Grants		GGB	47.041 /	47.EEC-0808763	62,260	23,977
Engineering Grants		GLA	47.041 /	47.EEC-0819106	(1,442)	0
Engineering Grants		GLA	47.041 /	47.EEC-1037519	70,431	0
Engineering Grants		GGB	47.041 /	47.EEC-1137023	26,264	0
Engineering Grants		GLA	47.041 /	47.EEC-1138257	44,035	0
Engineering Grants		GLA	47.041 /	47.EEC-1156745	79,449	0
Engineering Grants		GGB	47.041 /	47.EEC-1157036	47,487	0
Engineering Grants		GLA	47.041 /	47.IIP-0968802	65,916	0
Engineering Grants		GGB	47.041 /	47.IIP-0968987 Amd 03	104,478	0
Engineering Grants		GGB	47.041 /	47.IIP-0968987 #001	(809)	0
Engineering Grants		GLA	47.041 /	47.IIP-1034628	105,441	0
Engineering Grants		GLA	47.041 /	47.IIP-1134882	91,007	0
Mathematical and Physical Sciences		GFB	47.049		10,577,110	184,454
Mathematical and Physical Sciences		GFC	47.049		202,764	0
Mathematical and Physical Sciences		GFE	47.049		332,607	0
Mathematical and Physical Sciences		GGB	47.049 /	47.0855579 #3	51,325	0
Mathematical and Physical Sciences		GGB	47.049 /	47.1004295 Amd 01	162,948	0
Mathematical and Physical Sciences		GLA	47.049 /	47.CHE-0515521	(4,836)	0
Mathematical and Physical Sciences		GGB	47.049 /	47.CHE-0628260	284,749	7,890
Mathematical and Physical Sciences		GGB	47.049 /	47.CHE-0741990	33,963	0
Mathematical and Physical Sciences		GGB	47.049 /	47.CHE-0809881	9,287	0
Mathematical and Physical Sciences		GGB	47.049 /	47.CHE-0911248 Amend 2	121,174	0
Mathematical and Physical Sciences		GGB	47.049 /	47.CHE-0911668	119,576	0
Mathematical and Physical Sciences		GGB	47.049 /	47.CHE-0952608 amend 02	116,371	0
Mathematical and Physical Sciences		GGB	47.049 /	47.CHE-0957389 amend 2	126,229	0

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 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER		DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Mathematical and Physical Sciences		GGB	47.049	/ 47.CHE-1004924 amend 2	118,145	0
Mathematical and Physical Sciences		GGB	47.049	/ 47.CHE-1012326 amend one	91,509	0
Mathematical and Physical Sciences		GGB	47.049	/ 47.CHE-1012468	202,908	0
Mathematical and Physical Sciences		GLA	47.049	/ 47.CHE-1013029	138,243	0
Mathematical and Physical Sciences		GGB	47.049	/ 47.CHE-1057723	79,374	0
Mathematical and Physical Sciences		GGB	47.049	/ 47.CHE-1058121 amend 1	112,713	0
Mathematical and Physical Sciences		GGB	47.049	/ 47.CHE-1058292 amend 1	187,622	0
Mathematical and Physical Sciences		GGB	47.049	/ 47.CHE-1058889	124,896	0
Mathematical and Physical Sciences		GGB	47.049	/ 47.CHE-1059089 amend 1	46,226	0
Mathematical and Physical Sciences		GLA	47.049	/ 47.CHE-1125235	97,012	7,692
Mathematical and Physical Sciences		GLA	47.049	/ 47.CHE-1137400	54,640	0
Mathematical and Physical Sciences		GGB	47.049	/ 47.CHE-1152494	44,883	0
Mathematical and Physical Sciences		GKA	47.049	/ 47.DMR 1056515	69,763	0
Mathematical and Physical Sciences		GLA	47.049	/ 47.DMR-0606054	(125)	0
Mathematical and Physical Sciences		GGB	47.049	/ 47.DMR-0645781 #003	27,013	0
Mathematical and Physical Sciences		GLA	47.049	/ 47.DMR-0820518	1,722,687	53,735
Mathematical and Physical Sciences		GGB	47.049	/ 47.DMR-0906489	75,486	51,732
Mathematical and Physical Sciences		GLA	47.049	/ 47.DMR-0907409	164,659	0
Mathematical and Physical Sciences		GLA	47.049	/ 47.DMR-0955236	118,434	0
Mathematical and Physical Sciences		GGB	47.049	/ 47.DMR-0956011 amend 3	77,211	0
Mathematical and Physical Sciences		GLA	47.049	/ 47.DMR-1003030	154,189	0
Mathematical and Physical Sciences		GLA	47.049	/ 47.DMR-1040456	2,165,627	0
Mathematical and Physical Sciences		GLA	47.049	/ 47.DMR-1062797	90,362	0
Mathematical and Physical Sciences		GLA	47.049	/ 47.DMR-1063150	90,710	0
Mathematical and Physical Sciences		GLA	47.049	/ 47.DMR-1111872	15,000	0
Mathematical and Physical Sciences		GLA	47.049	/ 47.DMS-0453600	(350)	0
Mathematical and Physical Sciences		GLA	47.049	/ 47.DMS-0621118	10,020	0
Mathematical and Physical Sciences		GGB	47.049	/ 47.DMS-0700874 AMD006	79,003	0
Mathematical and Physical Sciences		GGB	47.049	/ 47.DMS-0701303	1,814	0
Mathematical and Physical Sciences		GGB	47.049	/ 47.DMS-0715135	21,915	0
Mathematical and Physical Sciences		GGB	47.049	/ 47.DMS-0854903 NCE	2,965	0
Mathematical and Physical Sciences		GGB	47.049	/ 47.DMS-0908755	108,870	0
Mathematical and Physical Sciences		GLA	47.049	/ 47.DMS-0914987	65,199	0
Mathematical and Physical Sciences		GGB	47.049	/ 47.DMS-0915262 Amend 1	102,907	2,395
Mathematical and Physical Sciences		GGB	47.049	/ 47.DMS-0951907	381	0
Mathematical and Physical Sciences		GGB	47.049	/ 47.DMS-0955038 amend 2	50,486	0
Mathematical and Physical Sciences		GGB	47.049	/ 47.DMS-1007542 amend 01	24,738	0
Mathematical and Physical Sciences		GGB	47.049	/ 47.DMS-1007698	37,866	0
Mathematical and Physical Sciences		GGB	47.049	/ 47.DMS-1016268 amend 1	14,355	0
Mathematical and Physical Sciences		GGB	47.049	/ 47.DMS-1022635	46,656	0
Mathematical and Physical Sciences		GGB	47.049	/ 47.DMS-1025564	43,613	0
Mathematical and Physical Sciences		GGB	47.049	/ 47.DMS-1065046 amend 1	1,373	0
Mathematical and Physical Sciences		GGB	47.049	/ 47.DMS-1101549	28,942	0
Mathematical and Physical Sciences		GGB	47.049	/ 47.DMS-1101712	6,447	0
Mathematical and Physical Sciences		GGB	47.049	/ 47.DMS-1106975	10,865	0
Mathematical and Physical Sciences		GGB	47.049	/ 47.DMS-1115654	14,527	0
Mathematical and Physical Sciences		GGB	47.049	/ 47.DMS-1115668	35,582	0
Mathematical and Physical Sciences		GGB	47.049	/ 47.DMS-1120875 001	106,226	0
Mathematical and Physical Sciences		GLA	47.049	/ 47.PHY-0547845	55,706	0
Mathematical and Physical Sciences		GGB	47.049	/ 47.PHY-0652347	2,176	0
Mathematical and Physical Sciences		GGB	47.049	/ 47.PHY-0838088 Amend 002	54,718	0
Mathematical and Physical Sciences		GGB	47.049	/ 47.PHY-1002350	13,129	0
Mathematical and Physical Sciences		GLA	47.049	/ 47.PHY-1067973	60,075	0
Mathematical and Physical Sciences		GGB	47.049	/ 47.PHY-1068210 amend 01	30,006	0
Mathematical and Physical Sciences		GGB	47.049	/ 47.PHY-1068210 amend 1	108,377	0
Mathematical and Physical Sciences		GLA	47.049	/ 47.PHY-1102768	11,659	0
Mathematical and Physical Sciences		GGB	47.049	/ 47.PHY-1103455	52,809	0
Geosciences		GFB	47.050		11,158,258	468,486
Geosciences		GFE	47.050		174,992	0
Geosciences		GGB	47.050	/ 47.0924622 Amd 2	82,120	0
Geosciences		GGB	47.050	/ 47.0930265	107,039	0
Geosciences		GGB	47.050	/ 47.1011975	51,688	0
Geosciences		GGB	47.050	/ 47.AGS-0425247-12	904,797	0
Geosciences		GGB	47.050	/ 47.AGS-0833032 mod 2	57,606	0
Geosciences		GGB	47.050	/ 47.AGS-0921558 NCE	18,416	0
Geosciences		GGB	47.050	/ 47.AGS-0936255	217,117	0
Geosciences		GGB	47.050	/ 47.AGS-0946911	63,315	0
Geosciences		GGB	47.050	/ 47.AGS-0948015 Amd 2	72,654	0
Geosciences		GGB	47.050	/ 47.AGS-0966758	169,764	0
Geosciences		GGB	47.050	/ 47.AGS-0968648 Amend 02	126,349	0
Geosciences		GGB	47.050	/ 47.AGS-1004286 Amd 2	99,887	0

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MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER		DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Geosciences		GGB	47.050	/ 47.AGS-1005041	193,729	0
Geosciences		GGB	47.050	/ 47.AGS-1005316 amend one	112,217	0
Geosciences		GGB	47.050	/ 47.AGS-1010657	216,845	20,296
Geosciences		GGB	47.050	/ 47.AGS-1021702	2,878	0
Geosciences		GGB	47.050	/ 47.AGS-1025584	86,081	0
Geosciences		GGB	47.050	/ 47.AGS-1036028 Amend 001	137,338	0
Geosciences		GGB	47.050	/ 47.AGS-1042190	113,011	0
Geosciences		GGB	47.050	/ 47.AGS-1049041	399,983	0
Geosciences		GGB	47.050	/ 47.AGS-1050052 amend 1	145,601	0
Geosciences		GGB	47.050	/ 47.AGS-1059899	22,364	0
Geosciences		GGB	47.050	/ 47.AGS-1059899 amend 2	195,776	0
Geosciences		GGB	47.050	/ 47.AGS-1062161 amend 1	63,585	0
Geosciences		GGB	47.050	/ 47.AGS-1062468	75,251	0
Geosciences		GGB	47.050	/ 47.AGS-1063928 Amend 2	150,423	57,496
Geosciences		GGB	47.050	/ 47.AGS-1119999 amend 1	73,473	0
Geosciences		GGB	47.050	/ 47.AGS-1136082	4,894	0
Geosciences		GGB	47.050	/ 47.AGS-1138116	538,680	0
Geosciences		GGB	47.050	/ 47.AGS-1138806	9,354	0
Geosciences		GGB	47.050	/ 47.AGS-1138896	49,927	0
Geosciences		GGB	47.050	/ 47.AGS-1147120	74,388	0
Geosciences		GGB	47.050	/ 47.AGS-1151768	36,815	0
Geosciences		GGB	47.050	/ 47.AGS-1157425 amend 1	90,634	0
Geosciences		GGB	47.050	/ 47.ASGS-1032100	24,314	0
Geosciences		GGB	47.050	/ 47.ATM-0425247	(1,369)	297,555
Geosciences		GGB	47.050	/ 47.ATM-0425247 Amend 007	19,473	0
Geosciences		GGB	47.050	/ 47.ATM-0425247 amend 007	(12,023)	0
Geosciences		GGB	47.050	/ 47.ATM-0735110 amend 8	528,294	0
Geosciences		GGB	47.050	/ 47.ATM-0737201 amend 3	8,539	0
Geosciences		GGB	47.050	/ 47.ATM-0737201 Amend 003	40,434	6,753
Geosciences		GGB	47.050	/ 47.ATM-0820557 Amend 03	75,330	0
Geosciences		GGB	47.050	/ 47.ATM-0835421 amend two	118,080	0
Geosciences		GGB	47.050	/ 47.ATM-0837932	99,575	0
Geosciences		GGB	47.050	/ 47.ATM-0919042 Amend 003	159,673	0
Geosciences		GGB	47.050	/ 47.EAR-0633838	(38)	0
Geosciences		GGB	47.050	/ 47.EAR-0749035	96,077	0
Geosciences		GGB	47.050	/ 47.EAR-0855362	1,469	0
Geosciences		GGB	47.050	/ 47.EAR-1019054	22,493	0
Geosciences		GGB	47.050	/ 47.EAR-1025077	119,589	0
Geosciences		GGB	47.050	/ 47.EAR-1045282	84,031	0
Geosciences		GGB	47.050	/ 47.EAR-1118056	6,776	0
Geosciences		GGB	47.050	/ 47.EAR-1126761	11,484	0
Geosciences		GGB	47.050	/ 47.EAR-1216390	32,094	0
Geosciences		GGB	47.050	/ 47.EAR-1239693	2,606	0
Geosciences		GGB	47.050	/ 47.IIP-0968987	4,500	0
Geosciences		GGB	47.050	/ 47.N00244-07-1-0004 P000	1,832	0
Geosciences		GGB	47.050	/ 47.OCE-0851497	62,459	0
Geosciences		GGB	47.050	/ 47.OCE-1131734	77,701	0
Geosciences		GGB	47.050	/ 47.OCE-1151838	20,744	0
Computer and Information Science and Engineering		GFB	47.070		8,101,228	446,892
Computer and Information Science and Engineering		GFC	47.070		89,432	0
Computer and Information Science and Engineering		GFE	47.070		161,465	0
Computer and Information Science and Engineering		GGB	47.070	/ 47.CCF-0746693 Amend 005	57,674	0
Computer and Information Science and Engineering		GGB	47.070	/ 47.CCF-0830320	68,699	0
Computer and Information Science and Engineering		GGB	47.070	/ 47.CCF-0830783	22,909	0
Computer and Information Science and Engineering		GGB	47.070	/ 47.CCF-08307830	12,530	0
Computer and Information Science and Engineering		GGB	47.070	/ 47.CCF-0917319 Amend 002	1,737	0
Computer and Information Science and Engineering		GGB	47.070	/ 47.CCF-0917319 Amend NCE	165,013	0
Computer and Information Science and Engineering		GGB	47.070	/ 47.CCF-1016985	96,713	0
Computer and Information Science and Engineering		GGB	47.070	/ 47.CCF-1018711 amend 4	89,367	0
Computer and Information Science and Engineering		GGB	47.070	/ 47.CCF-1018711 amend04	10,198	0
Computer and Information Science and Engineering		GGB	47.070	/ 47.CCF-1045885	20,758	0
Computer and Information Science and Engineering		GGB	47.070	/ 47.CCF-1045885 amend one	9,016	0
Computer and Information Science and Engineering		GGB	47.070	/ 47.CCF-1118039	1,678	0
Computer and Information Science and Engineering		GGB	47.070	/ 47.CCF-1144370	2,500	0
Computer and Information Science and Engineering		GGB	47.070	/ 47.CNS 0634278	(772)	0
Computer and Information Science and Engineering		GGB	47.070	/ 47.CNS-0435376	(20)	0
Computer and Information Science and Engineering		GGB	47.070	/ 47.CNS-0634278	647	0
Computer and Information Science and Engineering		GGB	47.070	/ 47.CNS-0720889	(1,779)	0
Computer and Information Science and Engineering		GGB	47.070	/ 47.CNS-0721369 AMD002	17,589	0
Computer and Information Science and Engineering		GGB	47.070	/ 47.CNS-0739233	53,849	0
Computer and Information Science and Engineering		GGB	47.070	/ 47.CNS-0824670	(2,992)	0

STATE OF COLORADO
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PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER		DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Computer and Information Science and Engineering		GLA	47.070	/ 47.CNS-0848130	(1,083)	0
Computer and Information Science and Engineering		GGB	47.070	/ 47.CNS-0854988	65,594	0
Computer and Information Science and Engineering		GGB	47.070	/ 47.CNS-0905232 amend 03	219,942	0
Computer and Information Science and Engineering		GLA	47.070	/ 47.CNS-0915574	19,642	0
Computer and Information Science and Engineering		GLA	47.070	/ 47.CNS-0940632	98,285	0
Computer and Information Science and Engineering		GLA	47.070	/ 47.CNS-1033413	43,884	0
Computer and Information Science and Engineering		GGB	47.070	/ 47.CNS-1039585 amend 03	231,699	0
Computer and Information Science and Engineering		GGB	47.070	/ 47.CNS-1059323	27,097	0
Computer and Information Science and Engineering		GGB	47.070	/ 47.CNS-1116134	19,523	0
Computer and Information Science and Engineering		GLA	47.070	/ 47.CNS-1118037	41,072	0
Computer and Information Science and Engineering		GGB	47.070	/ 47.CNS-1129043	60,413	0
Computer and Information Science and Engineering		GGB	47.070	/ 47.IIS-0208958 nce	537	0
Computer and Information Science and Engineering		GGB	47.070	/ 47.IIS-0208958 NCE	928	0
Computer and Information Science and Engineering		GGB	47.070	/ 47.IIS-0812437	48,005	24,984
Computer and Information Science and Engineering		GGB	47.070	/ 47.IIS-1065513 amend 01	80,010	0
Biological Sciences		GFB	47.074		4,637,236	164,346
Biological Sciences		GFE	47.074		142,998	0
Biological Sciences		GGB	47.074	/ 47.DBI-0605200 amend 06	159,724	82,304
Biological Sciences		GGB	47.074	/ 47.DBI-0605200 AMD006	1,110	0
Biological Sciences		GGB	47.074	/ 47.DBI-0743097 NCE	271,729	0
Biological Sciences		GGB	47.074	/ 47.DBI-0754606	58,556	0
Biological Sciences		GGB	47.074	/ 47.DBI-0852017	26,960	0
Biological Sciences		GLA	47.074	/ 47.DBI-0852868	107,020	0
Biological Sciences		GGB	47.074	/ 47.DBI-0956059	103,126	0
Biological Sciences		GGB	47.074	/ 47.DBI-0965768	85,272	0
Biological Sciences		GGB	47.074	/ 47.DBI-1055334 amend 2	22,546	0
Biological Sciences		GGB	47.074	/ 47.DBI-1059654	377,741	110,120
Biological Sciences		GGB	47.074	/ 47.DBI-1103468	4,588	0
Biological Sciences		GGB	47.074	/ 47.DBI-1156329	77,814	0
Biological Sciences		GLA	47.074	/ 47.DEB 0614350	(2,506)	0
Biological Sciences		GGB	47.074	/ 47.DEB-0516133	22,853	0
Biological Sciences		GGB	47.074	/ 47.DEB-0541673	53,144	8,064
Biological Sciences		GGB	47.074	/ 47.DEB-0717367	62,012	0
Biological Sciences		GGB	47.074	/ 47.DEB-0722115 amend 003	103,767	0
Biological Sciences		GGB	47.074	/ 47.DEB-0723676 Amd #8	7,799	0
Biological Sciences		GGB	47.074	/ 47.DEB-0723676 Amd #9	370,686	0
Biological Sciences		GGB	47.074	/ 47.DEB-0816720	22,172	0
Biological Sciences		GGB	47.074	/ 47.DEB-0823405	15,973	0
Biological Sciences		GGB	47.074	/ 47.DEB-0823405 amend 006	64,735	41,264
Biological Sciences		GGB	47.074	/ 47.DEB-0840869	75,350	24,701
Biological Sciences		GGB	47.074	/ 47.DEB-0841865 NCE	88,962	23,197
Biological Sciences		GKA	47.074	/ 47.DEB-0842023	23,546	0
Biological Sciences		GGB	47.074	/ 47.DEB-0842315	67,055	0
Biological Sciences		GGB	47.074	/ 47.DEB-0846175	159,338	0
Biological Sciences		GGB	47.074	/ 47.DEB-0902173	2,497	(756)
Biological Sciences		GGB	47.074	/ 47.DEB-0909747	3,383	0
Biological Sciences		GGB	47.074	/ 47.DEB-0910310	1,026	0
Biological Sciences		GGB	47.074	/ 47.DEB-0918482	187,649	0
Biological Sciences		GGB	47.074	/ 47.DEB-0919078	3,422	0
Biological Sciences		GGB	47.074	/ 47.DEB-0919383	89,678	44,900
Biological Sciences		GGB	47.074	/ 47.DEB-0949619	123,338	0
Biological Sciences		GGB	47.074	/ 47.DEB-0949619-001	7,075	0
Biological Sciences		GGB	47.074	/ 47.DEB-0949619-003	839	0
Biological Sciences		GGB	47.074	/ 47.DEB-0950171 amend3	175,143	0
Biological Sciences		GGB	47.074	/ 47.DEB-1010731	1,036	0
Biological Sciences		GGB	47.074	/ 47.DEB-1011655	(13)	0
Biological Sciences		GGB	47.074	/ 47.DEB-1020540	168,101	0
Biological Sciences		GGB	47.074	/ 47.DEB-1020629	71,160	2,700
Biological Sciences		GGB	47.074	/ 47.DEB-1021489 NCE	40,688	0
Biological Sciences		GGB	47.074	/ 47.DEB-1022196	200,869	0
Biological Sciences		GGB	47.074	/ 47.DEB-1027319	571,250	55,982
Biological Sciences		GGB	47.074	/ 47.DEB-1046408	479,135	0
Biological Sciences		GGB	47.074	/ 47.DEB-1054956 amend 2	235,704	11,971
Biological Sciences		GGB	47.074	/ 47.DEB-1110559	3,937	0
Biological Sciences		GGB	47.074	/ 47.DEB-1145200	2,287	0
Biological Sciences		GGB	47.074	/ 47.DEB-1146446	13,056	0
Biological Sciences		GGB	47.074	/ 47.DEB-1147369	41,428	0
Biological Sciences		GGB	47.074	/ 47.DEB-1210421	4,077	0
Biological Sciences		GGB	47.074	/ 47.DRL-1010888	186	0
Biological Sciences		GGB	47.074	/ 47.EF-0914489	516,630	0
Biological Sciences		GGB	47.074	/ 47.EF-1137378	8,599	0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER		DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
			CFDA	OTHER ID NUMBER		
Biological Sciences		GGB	47.074	47.EF-1239559	11,893	0
Biological Sciences		GGB	47.074	47.IOS-0618203 amend 000	3,828	0
Biological Sciences		GGB	47.074	47.IOS-0703420	1,713	0
Biological Sciences		GGB	47.074	47.IOS-0703420, MCB-0703	27,292	0
Biological Sciences		GGB	47.074	47.IOS-0719083 amend 5	31,557	0
Biological Sciences		GGB	47.074	47.IOS-0745224	1	7,122
Biological Sciences		GGB	47.074	47.IOS-0745224 Amend 004	7,565	0
Biological Sciences		GGB	47.074	47.IOS-0817748 NCE	48,075	0
Biological Sciences		GGB	47.074	47.IOS-0847442	13,108	0
Biological Sciences		GGB	47.074	47.IOS-0920622	26,950	0
Biological Sciences		GGB	47.074	47.IOS-1025966	118,513	0
Biological Sciences		GGB	47.074	47.IOS-1025966 Amd #001	6,622	0
Biological Sciences		GGB	47.074	47.IOS-1110418	13,815	0
Biological Sciences		GGB	47.074	47.MCB-0843073 NCE	81,119	0
Biological Sciences		GGB	47.074	47.MCB-0920588 AMD 002	172,778	0
Biological Sciences		GGB	47.074	47.MCB-0950726 amend 2	204,719	0
Biological Sciences		GGB	47.074	47.MCB-0950857	243,166	0
Biological Sciences		GGB	47.074	47.MCB-1019708	194,403	0
Biological Sciences		GGB	47.074	47.MCB-1023771 amend 002	201,142	0
Biological Sciences		GGB	47.074	47.MCB-1024668 amend 2	195,212	0
Biological Sciences		GGB	47.074	47.MCB-1052030 amend 01	100,971	0
Biological Sciences		GGB	47.074	47.MCB-1052188 amend 1	267,313	0
Biological Sciences		GGB	47.074	47.MCB-1127059	238,600	313,512
Biological Sciences		GGB	47.074	47.MCB-1158323	11,694	0
Biological Sciences		GGB	47.074	47.PHY-0956714 Amd 2	142,525	0
Social, Behavioral, and Economic Sciences		GFB	47.075		1,246,738	77,606
Social, Behavioral, and Economic Sciences		GFC	47.075		151,507	10,006
Social, Behavioral, and Economic Sciences		GFE	47.075		55,338	33,957
Social, Behavioral, and Economic Sciences		GGB	47.075	47.BCS-0624315	50,439	28,783
Social, Behavioral, and Economic Sciences		GGB	47.075	47.BCS-0818662 amend 001	25,466	0
Social, Behavioral, and Economic Sciences		GGB	47.075	47.BCS-1011801	278,963	14,805
Social, Behavioral, and Economic Sciences		GGB	47.075	47.BCS-1011801 Support C	14,853	0
Social, Behavioral, and Economic Sciences		GGB	47.075	47.BCS-1049048 NCE	7,813	0
Social, Behavioral, and Economic Sciences		GGB	47.075	47.BCS-1062787 amend 1	71,855	0
Social, Behavioral, and Economic Sciences		GGB	47.075	47.BCS-1127711	51,679	0
Social, Behavioral, and Economic Sciences		GGB	47.075	47.SES-0920980 NCE	17,584	0
Social, Behavioral, and Economic Sciences		GLA	47.075	47.SES-0930213	57,487	0
Social, Behavioral, and Economic Sciences		GGB	47.075	47.SMA-1005199 amend 2	87,808	0
Education and Human Resources		GFB	47.076		7,444,543	732,922
Education and Human Resources		GFC	47.076		34,976	0
Education and Human Resources		GFE	47.076		369,071	166,468
Education and Human Resources		GGB	47.076		(17,694)	0
Education and Human Resources		GGB	47.076	47.0841259 #3	2,260	0
Education and Human Resources		GGB	47.076	47.0841259 Amend #4	(256,971)	0
Education and Human Resources		GGB	47.076	47.CFF-1018472	91,325	0
Education and Human Resources		GLA	47.076	47.DGE 0638719	139,264	0
Education and Human Resources		GLA	47.076	47.DGE-0638719	339,301	0
Education and Human Resources		GLA	47.076	47.DGE-0801692	533,778	0
Education and Human Resources		GGB	47.076	47.DGE-0801707 Amend 005	568,928	41,262
Education and Human Resources		GGB	47.076	47.DGE-0822211 Amd 7	578,812	0
Education and Human Resources		GGB	47.076	47.DGE-0966346 Amend 2	73,264	0
Education and Human Resources		GGB	47.076	47.DGE-0966346 Part. Su	109,866	0
Education and Human Resources		GLA	47.076	47.DGE-1057607	116,416	0
Education and Human Resources		GGB	47.076	47.DRL-0929421	101,863	67,187
Education and Human Resources		GGB	47.076	47.DRL-1010888 Amend 001	200,314	0
Education and Human Resources		GKA	47.076	47.DUE 0717589	289	0
Education and Human Resources		GLA	47.076	47.DUE-0532684	44,627	0
Education and Human Resources		GGB	47.076	47.DUE-0618829	5,513	1,085
Education and Human Resources		GLA	47.076	47.DUE-0717751	146,360	0
Education and Human Resources		GLA	47.076	47.DUE-0717754	31,394	0
Education and Human Resources		GGB	47.076	47.DUE-0734267 amend 1	120,987	0
Education and Human Resources		GLA	47.076	47.DUE-0814788	104,654	0
Education and Human Resources		GGB	47.076	47.DUE-0832173	709,179	1,680,130
Education and Human Resources		GLA	47.076	47.DUE-0836937	46,667	0
Education and Human Resources		GGB	47.076	47.DUE-0919578	12,786	0
Education and Human Resources		GLA	47.076	47.DUE-0919889	19,195	0
Education and Human Resources		GGB	47.076	47.DUE-0942448	51,833	5,332
Education and Human Resources		GLA	47.076	47.DUE-1022957	2,436	0
Education and Human Resources		GGB	47.076	47.DUE-1035298	112,736	17,412
Education and Human Resources		GLA	47.076	47.DUE-1044255	27,048	0
Education and Human Resources		GGB	47.076	47.DUE-1060548	93,748	0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT	PASSED TO
				EXPENDITURES	SUBRECIPIENTS
Education and Human Resources		GGB	47.076 / 47.HRD-0603176	32,953	86,774
Education and Human Resources		GGB	47.076 / 47.HRD-1102523 amend 1	228,445	58,784
Polar Programs (B) -		GFB	47.078	3,166,452	946,417
Polar Programs (B) -		GGB	47.078 / 47.1023562	21,194	0
Polar Programs (B) -		GGB	47.078 / 47.ANT-0537532 #004	62,277	0
Polar Programs (B) -		GGB	47.078 / 47.ANT-1043700	14,929	0
Polar Programs (B) -		GGB	47.078 / 47.ARC-0632133 #003	32,661	0
International Science and Engineering (OISE)		GFB	47.079	188,297	0
International Science and Engineering (OISE)		GGB	47.079 / 47.CHE-0820721	50,023	0
International Science and Engineering (OISE)		GGB	47.079 / 47.OISE-0921925	9,338	0
International Science and Engineering (OISE)		GGB	47.079 / 47.OISE-1157779	1,717	0
Office of Cyberinfrastructure		GFB	47.080	488,953	56,882
Office of Cyberinfrastructure		GFE	47.080	116,647	0
Office of Cyberinfrastructure		GGB	47.080 / 47.OCI-0832705	2,021	0
Office of Cyberinfrastructure		GLA	47.080 / 47.OCI-1048586	4,890	0
Office of Cyberinfrastructure		GGB	47.080 / 47.OCI-1140182	87,496	6,612
ARRA R&D		GFB	47.082	8,842,193	354,394
ARRA-R&D		GFC	47.082	214,580	0
ARRA-R&D		GFE	47.082	19,819	0
ARRA R&D		GGB	47.082 / 47.0847641	118,675	0
ARRA R&D		GGB	47.082 / 47.0901806	69,761	0
ARRA R&D		GGB	47.082 / 47.0901870	103,244	0
ARRA R&D		GGB	47.082 / 47.0905399	289,570	0
ARRA R&D		GGB	47.082 / 47.0916314	51,681	0
ARRA R&D		GGB	47.082 / 47.0923386	28,222	0
ARRA R&D		GGB	47.082 / 47.0960274	597,945	0
ARRA R&D		GGB	47.082 / 47.ARC-0909441	284,828	0
ARRA R&D		GGB	47.082 / 47.ATM-0841602 NCE	182,744	0
ARRA R&D		GGB	47.082 / 47.ATM-0929282	109,817	0
ARRA R&D		GGB	47.082 / 47.CHE-0848845	51,410	0
ARRA R&D		GGB	47.082 / 47.DMR-0907706	81,489	0
ARRA R&D		GGB	47.082 / 47.DMS-0901770	72,816	0
ARRA R&D		GGB	47.082 / 47.DMS-0905315 NCE	53,957	0
ARRA R&D		GGB	47.082 / 47.DMS-0905656	28,546	0
ARRA R&D		GGB	47.082 / 47.DMS-0914674	29,034	0
ARRA R&D		GGB	47.082 / 47.DMS-0915253	42,173	0
ARRA R&D		GGB	47.082 / 47.EAR-0844213	176,197	0
ARRA R&D		GGB	47.082 / 47.IOS-0846133	60,286	0
ARRA R&D		GGB	47.082 / 47.SES-0922142	60,864	0
R&D		GGB	47.0841259 #3 Participan	658,791	0
R&D		GGB	47.AGS-0425247-12	1,913,631	792,014
R&D		GGB	47.ARC-0753803	30,782	9,231
R&D		GGB	47.CBET-0651947	(3,299)	0
R&D		GGB	47.CBET-0808987	159,030	0
R&D		GGB	47.CBET-0847016 Amend 3	96,351	0
R&D		GGB	47.CHE-0909676	107,085	0
R&D		GGB	47.DEB-1021489	609	0
ARRA R&D		GGB	47.EAR-0847683	183,781	0
R&D		GGB	47.EEC-0310717	76,926	0
R&D		GGB	47.EEC-0310717 Amd 29	193,212	0
R&D		GGB	47.EEC-0310717 #29	324,264	0
R&D		GGB	47.EEC-0310717 Amd 29	248,693	0
R&D		GGB	47.EEC-0310717 Amendment 29	192,662	0
R&D		GGB	47.HRD-1026839	0	501,274
R&D		GLA	47.PHY-0420357	(6,996)	0
SUBTOTAL DIRECT FROM:				105,279,189	10,482,712
PASS-THROUGH PROGRAMS FROM:					
Arizona State University					
Education and Human Resources		GKA	47.076 / 47.12-776	12,312	0
Association of American Geographers					
Education and Human Resources		GKA	47.076 / 47.7055	18,717	0
Bishop Museum					
R&D		GGB	47.Distribution Code #32032	23,759	0
Boyce Thompson Institute for Plant Res.					
Biological Sciences		GGB	47.074 / 47.Agreement 09-02 amend	94,652	0
Cleveland State University					
Education and Human Resources		GGB	47.076 / 47.DELAT37J PO 50965	2,470	0
Community College of Aurora					
R&D Community College of Aurora GIS Faculty Institute Evaluation		GKA	47.2102010	(155)	0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Duke University R&D		GGB	47. 11	59,199	0
Eastern Iowa Community College Education and Human Resources		GLA	47.076 / 47.DUE-0902309	22,075	0
Education and Human Resources		GLA	47.076 / 47.DUE-0902309/ B0010741	60,348	0
Harvard University Trans- NSF Recovery Act Research Support		GGB	47.082 / 47.5046473-130712	49,877	0
Internet2 R&D		GGB	47.0956-272	(25)	0
Joint Oceanographic Institutions, Inc. R&D		GLA	47.POT318A73/BA-73	1,835	0
Kansas State University Biological Sciences		GGB	47.074 / 47.S09092 Mod 3	13,615	0
Mathematical Assoc of America R&D National Research Experiences for Undergraduates Program (NREUP) Evalua		GKA	47.51212	4,994	0
Michigan State University Engineering Grants		GLA	47.041 / 47.61-2488CSM	70,989	0
Education and Human Resources		GGB	47.076 / 47.61-2349CSU	120,307	0
Michigan Tehnological University Education and Human Resources		GLA	47.076 / 47.08033622	102,255	0
NCIIA-Natl Coll. Inventors & Innovators* Education and Human Resources		GGB	47.076 / 47.DUE-0942338-01	(15,913)	0
National Academy of Sciences Biological Sciences		GLA	47.074 / 47.NAE-P210964	34,438	0
New England Aquarium Education and Human Resources		GGB	47.076 / 47.NEAq CG #1756	7,883	0
Northern Illinois University Mathematical and Physical Sciences		GLA	47.049 / 47.44-G6A63809/PO#800080	(549)	0
Plasma Controls, LLC R&D		GGB	47.PO # 420-1-CSU	(130)	0
Purdue University Education and Human Resources		GLA	47.076 / 47.4101-19739	19,255	0
Rutgers - State University of New Jersey Education and Human Resources		GGB	47.076 / 47.2283 RU acct 4-28876	(2,717)	0
Education and Human Resources		GGB	47.076 / 47.4193, PO # S1417177 R	65,301	0
Education and Human Resources		GGB	47.076 / 47.Sub # 4206, PO # S142	89,073	0
Saint Joseph's University R&D		GLA	47.04-CSM-2163-001	(539)	0
R&D		GLA	47.05-CSM-2123-01	(300)	0
South Dakota State University Biological Sciences		GGB	47.074 / 47.3TB661	4,051	0
Biological Sciences		GGB	47.074 / 47.3TC516	35,026	0
Biological Sciences		GGB	47.074 / 47.3TD097	89,963	0
Stanford University Engineering Grants		GLA	47.041 / 47.28139600-50542-B	599,846	0
Technical Education Research Centers, Inc. Education and Human Resources		GLA	47.076 / 47.TERC PROJ. #4483/DUE-	47,991	0
Texas Tech University Education and Human Resources		GLA	47.076 / 47.21P133-02	36,354	0
Education and Human Resources		GLA	47.076 / 47.21P164-01	16,876	0
UCAR-NCAR-Nat Ctr for Atmospheric Res Engineering Grants		GGB	47.041 / 47.Z12-91885	16,188	0
Geosciences		GGB	47.050 / 47.Z10-75567, Mod 03	85,730	0
Geosciences		GGB	47.050 / 47.Z11-87958 mod 1	2,304	0
Geosciences		GGB	47.050 / 47.Z11-95316 mod 1	22,659	0
UMASS-University of Massachusetts Engineering Grants		GGB	47.041 / 47.UM#04-002341 B10 P000	46,928	0
Engineering Grants		GGB	47.041 / 47.UM#04-002341 B11 P000	21,480	0
Engineering Grants		GGB	47.041 / 47.UM#04-002341 B18 P000	459,436	0
Biological Sciences		GGB	47.074 / 47.12-006744 B 00 PO 000	11,026	0
R&D		GGB	47.UM#04-002341 B Amend 17	3,784	0
Univ. Corp. for Atmospheric Research Geosciences		GGB	47.050 / 47.Z11-87965	56,025	0
University of Arizona Trans- NSF Recovery Act Research Support		GGB	47.082 / 47.Y562129	9,136	0
University of California Polar Programs (B) -		GGB	47.078 / 47.KK8112	10,460	0
University of California, Davis Mathematical and Physical Sciences		GGB	47.049 / 47.SUB 09000769-Colo Ame	61,217	0
University of California, Los Angeles Office of Cyberinfrastructure		GGB	47.080 / 47.0145 G MB062 amend 2	56,509	0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

NONCASH
INDICATOR

STATE¹
AGENCY

CFDA / OTHER ID NUMBER

DIRECT
EXPENDITURES

PASSED TO
SUBRECIPIENTS

University of California, Riverside Biological Sciences		GGB	47.074 / 47.S-000201 amend 5	68,836	0
University of Delaware Mathematical and Physical Sciences		GGB	47.049 / 47.17871 Amend 03	7,338	0
University of Maryland Mathematical and Physical Sciences		GGB	47.049 / 47.Z353403 Amend A	398,526	0
Biological Sciences		GGB	47.074 / 47.Z355903	218,836	0
University of Maryland Baltimore County Engineering Grants		GLA	47.041 / 47.0000007501	4,148	0
University of Nevada Geosciences		GGB	47.050 / 47.UNR-09-20 PO#19B	14,270	0
University of North Texas Social, Behavioral, and Economic Sciences		GLA	47.075 / 47.GN002275	11,850	0
University of Notre Dame Mathematical and Physical Sciences		GGB	47.049	868	0
Utah State University Trans- NSF Recovery Act Research Support		GGB	47.082 / 47.09066601 amend 1	13,246	0
Virginia Polytechnic Institute Engineering Grants		GGB	47.041 / 47.CR-19019-478025	24,327	0
Washington University in St. Louis Social, Behavioral, and Economic Sciences		GGB	47.075 / 47.WU-HT-09-18 PO# 29053	8,028	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				3,316,288	0
SUBTOTAL NATIONAL SCIENCE FOUNDATION				108,595,477	10,482,712
SUBTOTAL NATIONAL SCIENCE FOUNDATION				108,595,477	10,482,712

SMALL BUSINESS ADMINISTRATION					
SMALL BUSINESS ADMINISTRATION					
DIRECT FROM:					
SMALL BUSINESS ADMINISTRATION Veterans Business Development R&D		GFC GGB	59.044 59.SBAHQ-10-I-0036	14,898 215,079	0 0
SUBTOTAL DIRECT FROM:				229,977	0
SUBTOTAL SMALL BUSINESS ADMINISTRATION				229,977	0
SUBTOTAL SMALL BUSINESS ADMINISTRATION				229,977	0

TENNESSEE VALLEY AUTHORITY					
TENNESSEE VALLEY AUTHORITY					
DIRECT FROM:					
TENNESSEE VALLEY AUTHORITY TVA Energy Research and Technology Applications		GFB	62.001	312,351	0
SUBTOTAL DIRECT FROM:				312,351	0
SUBTOTAL TENNESSEE VALLEY AUTHORITY				312,351	0
SUBTOTAL TENNESSEE VALLEY AUTHORITY				312,351	0

DEPARTMENT OF VETERANS AFFAIRS					
DEPARTMENT OF VETERANS AFFAIRS					
DIRECT FROM:					
DEPARTMENT OF VETERANS AFFAIRS Unclassified Grants and Contracts		GFB	64.000	84,873	0
SUBTOTAL DIRECT FROM:				84,873	0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

NONCASH
INDICATOR

STATE¹
AGENCY

CFDA / OTHER ID NUMBER

DIRECT
EXPENDITURES

PASSED TO
SUBRECIPIENTS

SUBTOTAL DEPARTMENT OF VETERANS AFFAIRS				84,873	0
VETERANS BENEFITS ADMINISTRATION, DEPARTMENT OF VETERANS AFFAIRS					
DIRECT FROM:					
VETERANS BENEFITS ADMINISTRATION, DEPARTMENT OF VETERANS AFFAIRS					
Native American Veteran Direct Loan Program				7,339	0
	GFE	64.126		7,339	0
SUBTOTAL DIRECT FROM:				7,339	0
SUBTOTAL VETERANS BENEFITS ADMINISTRATION, DEPARTMENT OF VETERANS AFFAIRS				7,339	0
VETERANS HEALTH ADMINISTRATION, DEPARTMENT OF VETERANS AFFAIRS					
DIRECT FROM:					
VETERANS HEALTH ADMINISTRATION, DEPARTMENT OF VETERANS AFFAIRS					
Sharing Specialized Medical Resources				(10)	0
	GFE	64.018		(10)	0
SUBTOTAL DIRECT FROM:				(10)	0
SUBTOTAL VETERANS HEALTH ADMINISTRATION, DEPARTMENT OF VETERANS AFFAIRS				(10)	0
SUBTOTAL DEPARTMENT OF VETERANS AFFAIRS				92,202	0

ENVIRONMENTAL PROTECTION AGENCY

ENVIRONMENTAL PROTECTION AGENCY

DIRECT FROM:

ENVIRONMENTAL PROTECTION AGENCY

Unclassified Grants and Contracts

Environmental Education Training Program

National Network for Environmental Management Studies Fellowship Program

R&D

GFB 66.000
 GFB 66.950
 GFB 66.952
 GGB 66.X7-97884501-0

20,056
 3,658
 13,661
 19,039

0
 0
 0
 0

SUBTOTAL DIRECT FROM:

56,414

0

PASS-THROUGH PROGRAMS FROM:

The Cadmus Group

R&D

Water Environment Research Foundation

R&D

R&D

R&D

R&D

GLA 66.058-COLORADO-1
 GGB 66.06-CTS-1CO Amd #2
 GGB 66.06-SW-1 TO# 5, amd. #2
 GGB 66.SW1R06-TO2C
 GGB 66.SWC1R06 TO 5B

16,820
 88,009
 (6,209)
 0
 51,342

0
 0
 916
 125,856
 351,735

SUBTOTAL PASS-THROUGH PROGRAMS FROM:

149,962

478,507

SUBTOTAL ENVIRONMENTAL PROTECTION AGENCY

206,376

478,507

OFFICE OF AIR AND RADIATION, ENVIRONMENTAL PROTECTION AGENCY

DIRECT FROM:

OFFICE OF AIR AND RADIATION, ENVIRONMENTAL PROTECTION AGENCY

Surveys, Studies, Research, Investigations, Demonstrations and Special Purpose Activities Relating to the C

Surveys, Studies, Research, Investigations, Demonstrations and Special Purpose Activities Relating to the C

GFB 66.034
 GGB 66.034 / 66.XA-83444801-1

26,837
 7,955

71,542
 0

SUBTOTAL DIRECT FROM:

34,792

71,542

PASS-THROUGH PROGRAMS FROM:

GIT-Georgia Institute of Technology

Surveys, Studies, Research, Investigations, Demonstrations and Special Purpose Activities Relating to the C

GGB 66.034 / 66.RA711-S2 Amd #2

42,552

0

SUBTOTAL PASS-THROUGH PROGRAMS FROM:

42,552

0

SUBTOTAL OFFICE OF AIR AND RADIATION, ENVIRONMENTAL PROTECTION AGENCY

77,344

71,542

OFFICE OF POLLUTION PREVENTION AND TOXIC SUBSTANCES, ENVIRONMENTAL PROTECTION AGENCY

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

NONCASH
INDICATOR

STATE¹
AGENCY

CFDA / OTHER ID NUMBER

DIRECT
EXPENDITURES

PASSED TO
SUBRECIPIENTS

DIRECT FROM:

OFFICE OF POLLUTION PREVENTION AND TOXIC SUBSTANCES, ENVIRONMENTAL PROTECTION AGENCY
 Research, Development, Monitoring, Public Education, Training, Demonstrations, and Studies
 Research, Development, Monitoring, Public Education, Training, Demonstrations, and Studies
 Research, Development, Monitoring, Public Education, Training, Demonstrations, and Studies
 Source Reduction Assistance

GGB 66.716 / 66.X8-97876701-0
 GGB 66.716 / 66.X8-97876901-0
 GGB 66.716 / 66.X8-97885801-0
 GFE 66.717

7,765
24,740
31,341
30

0
0
0
0

SUBTOTAL DIRECT FROM:

63,876 0

SUBTOTAL OFFICE OF POLLUTION PREVENTION AND TOXIC SUBSTANCES, ENVIRONMENTAL PROTECTION AGENCY

63,876 0

OFFICE OF RESEARCH AND DEVELOPMENT, ENVIRONMENTAL PROTECTION AGENCY

DIRECT FROM:

OFFICE OF RESEARCH AND DEVELOPMENT, ENVIRONMENTAL PROTECTION AGENCY
 Science to Achieve Results (STAR) Research Program
 Science to Achieve Results (STAR) Research Program
 Science to Achieve Results (STAR) Research Program
 Science to Achieve Results (STAR) Research Program
 Science to Achieve Results (STAR) Research Program
 Science to Achieve Results (STAR) Research Program
 Science to Achieve Results (STAR) Research Program
 Science to Achieve Results (STAR) Research Program
 Science to Achieve Results (STAR) Fellowship Program
 Science to Achieve Results (STAR) Fellowship Program
 Science to Achieve Results (STAR) Fellowship Program
 P3 Award: National Student Design Competition for Sustainability
 Regional Applied Research efforts (RARE)

GFB 66.509
 GGB 66.509 / 66.RD 83374701 0 amend 0
 GGB 66.509 / 66.RD-083489901-0
 GLA 66.509 / 66.RD-83332401-0
 GGB 66.509 / 66.RD-83383301-2
 GLA 66.509 / 66.RD-83438701-0
 GGB 66.509 / 66.RD-83455101-0
 GFB 66.514
 GGB 66.514 / 66.FP-91730301-0 Zurlin
 GLA 66.514 / 66.FP-91735401-0
 GGB 66.516 / 66.SU-83508701-0
 GLA 66.517 / 66.83514301

383,428
44,741
60,633
(1,480)
138,127
226,793
105,864
46,530
16,072
13,648
13,764
24,878

49,783
19,466
31,388
0
0
42,272
46,281
0
0
0
0
0

SUBTOTAL DIRECT FROM:

1,072,998 189,190

PASS-THROUGH PROGRAMS FROM:

State University of New York
 Science to Achieve Results (STAR) Research Program
 Water Environment Research Foundation
 Office of Research and Development Consolidated Research/Training/Fellowships
 Water Research Foundation
 Office of Research and Development Consolidated Research/Training/Fellowships
 Office of Research and Development Consolidated Research/Training/Fellowships

GGB 66.509 / 66.49229A amend 3
 GGB 66.511 / 66.SWC1R06 Task Order #3
 GGB 66.511 / 66.04332 Amd #2
 GGB 66.511 / 66.04333

16,908
0
8,827
9,208

0
25
0
7,315

SUBTOTAL PASS-THROUGH PROGRAMS FROM:

34,943 7,340

SUBTOTAL OFFICE OF RESEARCH AND DEVELOPMENT, ENVIRONMENTAL PROTECTION AGENCY

1,107,941 196,530

OFFICE OF THE ADMINISTRATOR, ENVIRONMENTAL PROTECTION AGENCY

PASS-THROUGH PROGRAMS FROM:

Water Environment Research Foundation
 Environmental Policy and Innovation Grants

GGB 66.611 / 66.INFR4SG09

5,785 0

SUBTOTAL PASS-THROUGH PROGRAMS FROM:

5,785 0

SUBTOTAL OFFICE OF THE ADMINISTRATOR, ENVIRONMENTAL PROTECTION AGENCY

5,785 0

OFFICE OF WATER, ENVIRONMENTAL PROTECTION AGENCY

DIRECT FROM:

OFFICE OF WATER, ENVIRONMENTAL PROTECTION AGENCY
 Regional Wetland Program Development Grants
 Regional Wetland Program Development Grants
 Regional Wetland Program Development Grants
 Regional Wetland Program Development Grants
 Regional Wetland Program Development Grants

GGB 66.461 / 66.CD-96810901-0
 GGB 66.461 / 66.CD-96812101-0
 GGB 66.461 / 66.CD-97847001
 GGB 66.461 / 66.CD-97847301-1
 GGB 66.461 / 66.CD-97868601-0

49,048
8,211
97,202
52,728
136,329

0
0
0
0
0

SUBTOTAL DIRECT FROM:

343,518 0

SUBTOTAL OFFICE OF WATER, ENVIRONMENTAL PROTECTION AGENCY

343,518 0

SUBTOTAL ENVIRONMENTAL PROTECTION AGENCY

1,804,840 746,579

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER		DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Office of Science Financial Assistance Program		GLA	81.049	/ 81.DE-SC0005342	471,712	41,525
Office of Science Financial Assistance Program		GLA	81.049	/ 81.DE-SC0006433	131,449	0
Office of Science Financial Assistance Program		GLA	81.049	/ 81.DE-SC0006997	11,468	0
Office of Science Financial Assistance Program		GLA	81.049	/ 81.SC 0000757	113,307	0
University Coal Research		GFBB	81.057		73,108	0
Office of Scientific and Technical Information		GFBB	81.064		257,536	0
Conservation Research and Development		GGBB	81.086	/ 81.DE-FC36-06G016078 #14	80,689	0
ARRA R&D		GFBB	81.087		86,232	0
Renewable Energy Research and Development		GFBB	81.087		456,623	1,800
Renewable Energy Research and Development		GLA	81.087	/ 81.DE-EE0000260	602,795	0
Renewable Energy Research and Development		GLA	81.087	/ 81.DE-EE0005326.001	80,640	0
Renewable Energy Research and Development		GGBB	81.087	/ 81.DE-EE0005399 Mod 002	140,560	0
Renewable Energy Research and Development		GLA	81.087	/ 81.DE-EE0005513	49,884	0
Renewable Energy Research and Development		GLA	81.087	/ 81.DE-EE0005522	27,871	0
Renewable Energy Research and Development		GLA	81.087	/ 81.DE-FG36-06G016032	11,619	0
Renewable Energy Research and Development		GGBB	81.087	/ 81.UGA-0-41027.07 Task	36,829	0
Fossil Energy Research and Development		GLA	81.089	/ 81.DE-FE0000730	272,293	242,912
Fossil Energy Research and Development		GLA	81.089	/ 81.DE-FE0000988	264,482	0
Fossil Energy Research and Development		GLA	81.089	/ 81.DE-FE0001009	224,757	45,000
Fossil Energy Research and Development		GLA	81.089	/ 81.DE-FE0004630	61,376	0
Fossil Energy Research and Development		GLA	81.089	/ 81.DE-FG36-08G018195	166,211	204,311
Fossil Energy Research and Development		GLA	81.089	/ 81.DE-NT0005202	1,749	0
Fossil Energy Research and Development		GLA	81.089	/ 81.DE-NT0005663	290,296	58,227
Fossil Energy Research and Development		GLA	81.089	/ 81.DE-NT0005672	220,204	0
Fossil Energy Research and Development		GLA	81.089	/ 81.DE-NT0006554	124,287	43,550
Stewardship Science Grant Program		GGBB	81.112	/ 81.DE-FG02-08ER64622	1,763	0
Stewardship Science Grant Program		GLA	81.112	/ 81.DE-FG52-10NA29650	170,487	0
Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis		GFBB	81.117		126,623	0
Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis		GGBB	81.117	/ 81.DE-EE0005542	50,049	0
Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis		GGBB	81.117	/ 81.UGA-0-41027-06	5,506	0
Nuclear Energy Research, Development and Demonstration		GGBB	81.121	/ 81.B595401 Mod 2	35,584	0
Nuclear Energy Research, Development and Demonstration		GLA	81.121	/ 81.DE-NE0000082	92,430	0
Nuclear Energy Research, Development and Demonstration		GLA	81.121	/ 81.DE-NE0000301	13,604	0
Nuclear Energy Research, Development and Demonstration		GLA	81.121	/ 81.DE-NE0000314	208,550	0
ARRA R&D		GFBB	81.122		446,962	0
Electricity Delivery and Energy Reliability, Research, Development and Analysis		GGBB	81.122	/ 81.DE-OE0000070	86,071	5,821
ARRA R&D		GGBB	81.133	/ 81.DE-FE0001830, Mod 001	81,888	0
ARRA R&D		GFBB	81.135		487,811	487,308
Advanced Research and Projects Agency - Energy Financial Assistance Program		GFBB	81.135		80,411	0
R&D		GGBB	81.151139	mod 1	50,000	0
R&D		GGBB	81.B595091	Mod 1	72,564	0
R&D		GGBB	81.DE-FG02-04ER15591	Amd A	188,431	0
R&D		GGBB	81.DE-FG02-07ER46448	Mod 5	69,769	0
R&D		GGBB	81.DE-FG02-08ER64622		14,538	0
R&D		GGBB	81.DE-FG02-08ER64622	Mod 2	7,954	0
R&D		GLA	81.DE-NT0005202		(2,772)	0
R&D		GGBB	81.DE-SC0007050	Mod 1	148,394	0
R&D		GLA	81.POH MIEI38374/IPA CAROL		(115)	0
R&D		GGBB	81.P01126394	Rev 1	13,406	0
SUBTOTAL DIRECT FROM:					20,976,861	1,696,411
PASS-THROUGH PROGRAMS FROM:						
3M Company						
R&D		GLA	81.USMMM25809		(1,469)	0
Advanced Technology Institute						
R&D		GLA	81.2005-302		57,610	0
Alliance for Sustainable Energy-NREL						
R&D		GGBB	81.	11	5,442	0
Renewable Energy Research and Development		GGBB	81.087	/ 81.ZFT-9-99323-01 Mod 2	19,482	0
Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis		GGBB	81.117	/ 81.APUP-41027-05	89,807	0
Electricity Delivery and Energy Reliability, Research, Development and Analysis		GGBB	81.122	/ 81.XCO-0-40592-01 Mod 2	74,576	0
R&D		GGBB	81.XEE-8-77562-01	Mod 8	25,685	0
R&D		GGBB	81.XXL-5-44205-02		(4,883)	0
Alliance for Sustainable Energy-NREL-CRSP						
R&D		GGBB	81.09004814		2,799	0
R&D		GGBB	81.KXFE-9-99005-02		3	0
Arizona State University						
Electricity Delivery and Energy Reliability, Research, Development and Analysis		GGBB	81.122	/ 81.11-452 Amend 2	147,658	0
Assoc. Universities, Inc.-Brookhaven Lab						
R&D		GGBB	81.168100	amend 5	57,603	0

STATE OF COLORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2012

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Barnard College					
R&D		GLA	81.DE-SC0006796	9,421	0
Battelle - Pacific Northwest National Laboratory					
R&D		GLA	81.112440	77,958	0
R&D		GLA	81.157701	78,618	0
Battelle Energy Alliance, LLC					
R&D		GLA	81.00084822	1,440	0
R&D		GLA	81.00091044	131,534	181,104
R&D		GLA	81.00114253	68,790	0
Brookhaven National Laboratory					
R&D		GLA	81.114940	23,907	0
CRSP - Center for Revolutionary Solar Photoconversion					
R&D		GGB	81.KXFE-9-99005-07 mod 1	63,920	0
R&D		GGB	81.KXFE-9-99005-08	50,498	0
CSURF-CSU Ventures					
R&D		GGB	81.DOE001-2	236,579	0
Calif. Inst. of Tech/Jet Propulsion Lab					
R&D		GGB	81.1439268 Mod 11	835,733	53,287
R&D		GGB	81.1439268 Mod 9	60,768	9,301
Caterpillar, Inc.					
Inventions and Innovations		GGB	81.036 / 81.C238615 Amend A1	163,185	0
Renewable Energy Research and Development		GGB	81.087 / 81.C174092 Amend 5	44,232	0
Renewable Energy Research and Development		GGB	81.087 / 81.C174092 Amend 5	60,629	0
City of Fort Collins					
Office of Science Financial Assistance Program		GGB	81.049	134,598	0
Clarkson University					
R&D		GLA	81.CLKSN-67188	6,899	0
Colorado Renewal Energy Collaboratory					
Renewable Energy Research and Development		GLA	81.087 / 81.DE-FOA-0000123/KXFE-9	(136)	0
Department of Energy					
R&D		GLA	81.4300065924	2,033	0
Donald Danforth Plant Science Center					
Renewable Energy Research and Development		GGB	81.087 / 81.28302-D Mod 3 & 4	297,547	0
Renewable Energy Research and Development		GGB	81.087 / 81.28302-D Mod 6	106,396	0
General Atomics					
R&D		GLA	81.4500020580	(4,106)	0
Idaho National Laboratory					
R&D		GLA	81.00091544	135,549	0
R&D		GLA	81.00096592	1,031	0
R&D		GLA	81.00099596	45,595	0
R&D		GLA	81.00100709	66,359	0
R&D		GLA	81.00108168	99,236	0
R&D		GLA	81.00110265	80,169	0
R&D		GGB	81.00120133	13,638	7,194
Idaho State University					
R&D		GLA	81.09-265A - P0001872	58,157	0
R&D		GLA	81.11-180C	117,556	0
KMLabs Inc.					
R&D		GLA	81.CSM 9785	136,600	0
KMLabs Inc. - Kapteyn Murnane Laboratories, Inc.					
R&D		GGB	81.	13,224	0
Office of Science Financial Assistance Program		GGB	81.049	106,839	0
Knolls Atomic Power Laboratory KAPL, Inc.					
R&D		GLA	81.P06013555	95,156	0
Lawrence Berkeley National Laboratory					
R&D		GLA	81.6980783	38,837	0
Lawrence Livermore National Laboratory					
R&D		GLA	81.B583018	(2,170)	0
R&D		GLA	81.B589894	4,777	0
R&D		GLA	81.B593911	82,108	0
R&D		GLA	81.B593912	56,123	0
R&D		GLA	81.NO.B590343	52,538	0
Los Alamos National Laboratory					
R&D		GLA	81.	35,178	0
R&D		GLA	81.118504-1	23,077	0
R&D		GLA	81.120051-1	22,860	0
R&D		GLA	81.52533-001-07	22,748	0
R&D		GLA	81.72337-001-09	78,239	0
R&D		GLA	81.74274-001-09	114,613	0
R&D		GLA	81.79589-001-10	60,446	0
R&D		GLA	81.PROPOSAL NO. 10263	42,643	0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

NONCASH
INDICATOR

STATE¹
AGENCY

CFDA / OTHER ID NUMBER

DIRECT
EXPENDITURES

PASSED TO
SUBRECIPIENTS

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Los Gatos Research, Inc. R&D		GGB	81. 11	334	0
MTU - Michigan Technological University Office of Science Financial Assistance Program		GGB	81.049 / 81.050516217 PO# P00722	49,529	0
Michigan Aerospace Corporation R&D		GLA	81.C1910-05112	11,331	0
Missouri University of Science and Technology R&D		GLA	81.00028983-01	217,052	0
National Renewable Energy Laboratory R&D		GLA	81.AGB-1-11429-01	101,736	0
R&D		GLA	81.AGG-9-99554-01	(463)	0
R&D		GLA	81.ATTN: B.ZIGLER/APPT G.BO	40,344	0
R&D		GLA	81.ATTN:B.ZIGLER/APPT-NAKAG	(217)	0
R&D		GLA	81.ATTN:J.PERKINS/APPT C. P	43,781	0
R&D		GLA	81.ATTN:PAUL VEERS/KATHRYN	43,828	0
R&D		GLA	81.AXH-1-40453-11	6,184	0
R&D		GLA	81.H2791192	(582)	0
R&D		GLA	81.KXEA-3-33607-27	6,292	0
R&D		GLA	81.KXEA-3-33607-32	(1,833)	0
R&D		GLA	81.KXEA-3-33607-33	18,403	0
R&D		GLA	81.KXEA-3-33607-38	843	0
R&D		GLA	81.KXEA-3-33607-40	15,428	0
R&D		GLA	81.KXEA-3-33607-43	38,716	0
R&D		GLA	81.KXEA-3-33607-45	18,675	0
R&D		GLA	81.KXEA-3-33607-46	(31)	0
R&D		GLA	81.KXEA-3-33607-48	460	0
R&D		GLA	81.KXEA-3-33607-49	(7,885)	0
R&D		GLA	81.KXEA-3-33607-51	10,621	0
R&D		GLA	81.KXEA-3-33607-55	1,564	0
R&D		GLA	81.KXEA-3-33607-56	1,265	0
R&D		GLA	81.KXFE-9-99001-06	11,045	0
R&D		GLA	81.PO 194669	3,219	0
R&D		GLA	81.UGA-0-41025-02	20,486	0
R&D		GLA	81.UGA-0-41025-03	(6,673)	0
R&D		GLA	81.UGA-0-41025-04	5,357	0
R&D		GLA	81.UGA-0-41025-05	2,976	0
R&D		GLA	81.UGA-0-41025-07	(1,575)	0
R&D		GLA	81.UGA-0-41025-08	7,320	0
R&D		GLA	81.UGA-0-41025-09	62,217	0
R&D		GLA	81.UGA-0-41025-11	36,704	0
R&D		GLA	81.UGA-0-41025-13	35,612	0
R&D		GLA	81.UGA-0-41025-14	40,372	0
R&D		GLA	81.UGA-0-41025-16	59,664	0
R&D		GLA	81.UGA-0-41025-17	74,901	0
R&D		GLA	81.UGA-0-41025-18	21,001	0
R&D		GLA	81.UGA-0-41025-19	5,353	0
R&D		GLA	81.UGA-0-41025-20	42,167	0
R&D		GLA	81.UGA-0-41025-21	26,148	0
R&D		GLA	81.UGA-0-41025-22	26,162	0
R&D		GLA	81.UGA-0-41025-23	24,984	0
R&D		GLA	81.UGA-0-41025-24	20,713	0
R&D		GLA	81.UGA-0-41025-25	54,354	0
R&D		GLA	81.UGA-0-41025-26	18,232	0
R&D		GLA	81.UGA-0-41025-27	26,493	0
R&D		GLA	81.UGA-0-41025-28	25,490	0
R&D		GLA	81.UGA-0-41025-29	18,330	0
R&D		GLA	81.UGA-0-41025-30	14,691	0
R&D		GLA	81.UGA-0-41025-31	23,166	0
R&D		GLA	81.UGA-0-41025-33	12,269	0
R&D		GLA	81.UGA-0-41025-34	126	0
R&D		GLA	81.UGA-0-41025-35	11,172	0
R&D		GLA	81.UGA-0-41025-36	4,809	0
R&D		GLA	81.UGA-041025-03	3,284	0
R&D		GLA	81.UGA-0-41025-12	53,892	0
R&D		GLA	81.XEA-5-44245-01	(24)	0
R&D		GLA	81.XEA-5-44245-01/MOD 8	(4,710)	0
R&D		GLA	81.XFT-0-40579-01	97,718	0
R&D		GLA	81.XFT-0-40591-01	37,777	0
R&D		GLA	81.XGC-0-40445-01	133,173	0
R&D		GLA	81.ZFA-0-40654-01	164,637	0
R&D		GLA	81.ZFH-9-88673-01	37,659	0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
R&D		GLA	81.ZFT-8-88517-01	(1,046)	0
R&D		GLA	81.ZFT-8-88565-01	23,086	0
R&D		GLA	81.ZFW-9-99315-01	9,164	0
R&D		GLA	81.ZGB-0-40606-01	10,914	0
R&D		GLA	81.ZGB-0-40647-01	66,148	0
R&D		GLA	81.ZGB-9-99187-01	125,687	0
National Renewable Energy Laboratory-CRSP					
R&D		GLA	81.KXFE-9-99001-08	3,423	0
R&D		GLA	81.KXFE-9-99001-09	(155)	0
R&D		GLA	81.KXFE-9-99001-3	(579)	0
North American Die Casting Association					
Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis		GLA	81.117 / 81.DE-EE0001100	56,985	0
Oak Ridge National Laboratory					
R&D		GLA	81.400085345	915	0
R&D		GLA	81.PROPOSAL NO. 10426	42,998	0
PPG Industries, Inc.					
Federal Loan Guarantees for Innovative Energy Technologies		GGB	81.126	43,799	0
Pall Corporation					
R&D		GLA	81. 2111472	79,533	0
Pennsylvania State University					
Office of Science Financial Assistance Program		GGB	81.049 / 81.3454-CSU-USDOE-4157	19	0
Office of Science Financial Assistance Program		GGB	81.049 / 81.4135-CSU-USDOE-4157	35,740	0
Praxair, Inc.					
Fossil Energy Research and Development		GLA	81.089 / 81.SUB# DE-FE00004908	65,188	0
R&D		GLA	81.DE-FC26-07NT43054	(52)	0
R&D		GLA	81.DE-FE00004908	142,522	0
R&D		GLA	81.SUB# DE-FE00004908	61,307	0
Research Partnership to Secure Energy for America					
R&D		GLA	81.07122-09	1,236	184,391
R&D		GLA	81.07122-12	(448)	(356)
R&D		GLA	81.07122-14	44,094	1,402
R&D		GLA	81.07122-15	54,091	46,795
R&D		GLA	81.08122-40	13,775	0
R&D		GLA	81.10122-47	30,507	0
Rutgers University					
Stewardship Science Grant Program		GLA	81.112 / 81.S1063876	132,454	0
SLAC National Accelerator Laboratory					
Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis		GGB	81.117 / 81.106979	18,692	0
Sandia National Laboratories					
R&D		GLA	81.1127615	55,377	0
R&D		GLA	81.403684	(26)	0
R&D		GLA	81.PO 1010917	15,370	0
R&D		GLA	81.P0865963/A0344	30,366	0
R&D		GLA	81.SPO#1159763	142,516	0
R&D		GLA	81.SPO: 1070094	99,247	0
South Dakota State University					
Regional Biomass Energy Programs		GGB	81.079 / 81.3TM146	41,135	0
State of Oklahoma					
Office of Science Financial Assistance Program		GLA	81.049 / 81.AA-5-41302	5,761	0
Stony Brook University					
Office of Science Financial Assistance Program		GGB	81.049 / 81.008044 amend 3	40,598	0
United Solar Ovonic LLC					
R&D		GLA	81.DE-FC36-07G017053	1,690	0
Univ Chicago/Argonne Univ Assoc-Argn Lab					
R&D		GGB	81.2F-32241	709	0
R&D		GGB	81.7F-00323 mod 5	54,646	0
University of California, Riverside					
Office of Science Financial Assistance Program		GGB	81.049 / 81.S-000520	2,853	0
University of California, San Diego					
R&D		GGB	81.PO#10312743 - SUB	16,785	0
University of Florida					
Office of Science Financial Assistance Program		GLA	81.049 / 81.UF-EIES-0804021-CSM#1	115,188	0
University of Illinois					
Office of Science Financial Assistance Program		GGB	81.049 / 81.2011-04493-05	9,327	0
University of Miami					
Office of Science Financial Assistance Program		GGB	81.049 / 81.66612P amend 1	30,688	0
University of Minnesota					
Electricity Delivery and Energy Reliability, Research, Development and Analysis		GGB	81.122 / 81.A000211518	19,483	0
University of Utah					
R&D		GLA	81.10021907-CSM	40,826	0
University of Wisconsin					

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
R&D University of Wyoming		GGB	81.275K144 Mod 04	34,023	0
Office of Science Financial Assistance Program		GGB	81.049 / 81.1000749-CSU	28,718	0
Y-12 National Security Complex		GLA	81.43000069794	44,325	0
R&D		GLA	81.4300079147	165,330	0
R&D Yale University		GGB	81.049 / 81.C10E10972 amend 2	24,518	0
Office of Science Financial Assistance Program				-----	-----
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				8,471,398	483,118
SUBTOTAL DEPARTMENT OF ENERGY				-----	-----
SUBTOTAL DEPARTMENT OF ENERGY				29,448,259	2,179,529
				-----	-----
				29,448,259	2,179,529

DEPARTMENT OF EDUCATION					
DEPARTMENT OF EDUCATION					
DIRECT FROM:					
DEPARTMENT OF EDUCATION					
R&D		GGB	84.B590495	117,066	0
SUBTOTAL DIRECT FROM:				-----	-----
				117,066	0
PASS-THROUGH PROGRAMS FROM:					
Alliance for Sustainable Energy-NREL					
R&D		GGB	84.XEV-1-40669-01 Mod 1	47,105	0
R&D		GGB	84.XGA-0-40064-01 mod 2	42,905	0
Mathematica Policy Research, Inc.		GGB	84.06876S02359	234,768	0
R&D National Writing Project		GGB	84.03-CO03	17,081	0
R&D State of Utah		GKA	84.116255	202,839	0
R&D Description -Enhanced Assessment for Students with Visual & Print Disab				-----	-----
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				544,698	0
SUBTOTAL DEPARTMENT OF EDUCATION				-----	-----
				661,764	0
INSTITUTE OF EDUCATION SCIENCES, DEPARTMENT OF EDUCATION					
DIRECT FROM:					
INSTITUTE OF EDUCATION SCIENCES, DEPARTMENT OF EDUCATION					
Education Research, Development and Dissemination		GFB	84.305	426,072	45,212
Education Research, Development and Dissemination		GFE	84.305	368,034	0
Research in Special Education		GFE	84.324	217,966	0
Research in Special Education		GGB	84.324 / 84.R324A110136	175,765	22,439
SUBTOTAL DIRECT FROM:				-----	-----
				1,187,837	67,651
PASS-THROUGH PROGRAMS FROM:					
University of Pittsburgh					
Research in Special Education		GGB	84.324 / 84.0022266(070442-1)	26,581	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				-----	-----
				26,581	0
SUBTOTAL INSTITUTE OF EDUCATION SCIENCES, DEPARTMENT OF EDUCATION				-----	-----
				1,214,418	67,651
OFFICE OF ASSISTANT SECRETARY FOR POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION					
DIRECT FROM:					
OFFICE OF ASSISTANT SECRETARY FOR POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION					
National Resource Centers Program for Foreign Language and Area Studies or Foreign Language and Internation		GFB	84.015	203,112	0
Overseas Programs - Doctoral Dissertation Research Abroad		GFB	84.022	10,814	0
Graduate Assistance in Areas of National Need		GFB	84.200	256,466	0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

NONCASH

STATE¹

DIRECT

PASSED TO

PROGRAM NAME

INDICATOR

AGENCY

CFDA / OTHER ID NUMBER

EXPENDITURES

SUBRECIPIENTS

Graduate Assistance in Areas of National Need		GLA	84.200 / 84.P200A070503	3,000	0
Demonstration Projects to Support Postsecondary Faculty, Staff, and Administrations in Educating Students w		GGB	84.333 / 84.P333A080026 -10	228,864	0
Child Care Access Means Parents in School		GGB	84.335 / 84.P335A100095 - 11	44,484	32,683
SUBTOTAL DIRECT FROM:				746,740	32,683
SUBTOTAL OFFICE OF ASSISTANT SECRETARY FOR POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION				746,740	32,683
OFFICE OF ASSISTANT SECRETARY FOR SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION					
DIRECT FROM:					
OFFICE OF ASSISTANT SECRETARY FOR SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION					
Fund for the Improvement of Postsecondary Education		GFB	84.116	33,803	0
Fund for the Improvement of Postsecondary Education		GLA	84.116 / 84.P116B040030	(18)	0
Fund for the Improvement of Postsecondary Education		GGB	84.116 / 84.P116W090280 Action 2	212,823	0
SUBTOTAL DIRECT FROM:				246,608	0
SUBTOTAL OFFICE OF ASSISTANT SECRETARY FOR SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION				246,608	0
OFFICE OF BILINGUAL EDUCATION AND MINORITY LANGUAGES AFFAIRS, DEPARTMENT OF EDUCATION					
DIRECT FROM:					
OFFICE OF BILINGUAL EDUCATION AND MINORITY LANGUAGES AFFAIRS, DEPARTMENT OF EDUCATION					
Bilingual Education: Professional Development		GFB	84.195	598,917	0
SUBTOTAL DIRECT FROM:				598,917	0
SUBTOTAL OFFICE OF BILINGUAL EDUCATION AND MINORITY LANGUAGES AFFAIRS, DEPARTMENT OF EDUCATION				598,917	0
OFFICE OF ELEMENTARY AND SECONDARY EDUCATION, DEPARTMENT OF EDUCATION					
DIRECT FROM:					
OFFICE OF ELEMENTARY AND SECONDARY EDUCATION, DEPARTMENT OF EDUCATION					
Civil Rights Training and Advisory Services		GFB	84.004	403,967	0
Migrant Education_High School Equivalency Program		GFB	84.141	445,922	0
Migrant Education_College Assistance Migrant Program		GFB	84.149	85,986	0
SUBTOTAL DIRECT FROM:				935,875	0
SUBTOTAL OFFICE OF ELEMENTARY AND SECONDARY EDUCATION, DEPARTMENT OF EDUCATION				935,875	0
OFFICE OF ENGLISH LANGUAGE ACQUISITION; DEPARTMENT OF EDUCATION					
DIRECT FROM:					
OFFICE OF ENGLISH LANGUAGE ACQUISITION; DEPARTMENT OF EDUCATION					
English Language Acquisition Grants		GFB	84.365	395,197	0
SUBTOTAL DIRECT FROM:				395,197	0
SUBTOTAL OFFICE OF ENGLISH LANGUAGE ACQUISITION; DEPARTMENT OF EDUCATION				395,197	0
OFFICE OF PLANNING, EVALUATION AND POLICY DEVELOPMENT					
DIRECT FROM:					
OFFICE OF PLANNING, EVALUATION AND POLICY DEVELOPMENT					
Unclassified Grants and Contracts		GFB	84.000	140,205	0
SUBTOTAL DIRECT FROM:				140,205	0
SUBTOTAL OFFICE OF PLANNING, EVALUATION AND POLICY DEVELOPMENT				140,205	0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

NONCASH
INDICATOR

STATE¹
AGENCY

CFDA / OTHER ID NUMBER

DIRECT
EXPENDITURES

PASSED TO
SUBRECIPIENTS

OFFICE OF SAFE AND DRUG-FREE SCHOOLS, DEPARTMENT OF EDUCATION

DIRECT FROM:

OFFICE OF SAFE AND DRUG-FREE SCHOOLS, DEPARTMENT OF EDUCATION
 Safe and Drug-Free Schools and Communities_National Programs

GFB 84.184

3,801

0

SUBTOTAL DIRECT FROM:

3,801

0

SUBTOTAL OFFICE OF SAFE AND DRUG-FREE SCHOOLS, DEPARTMENT OF EDUCATION

3,801

0

OFFICE OF SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION

DIRECT FROM:

OFFICE OF SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION

Rehabilitation Services_Service Projects

GGB 84.128 / 84.H128J080025 Action 3

19,921

5,907

National Institute on Disability and Rehabilitation Research

GFE 84.133

954,851

194,111

National Institute on Disability and Rehabilitation Research

GGB 84.133 / 84.H133G100197

139,221

23,403

Special Education - Personnel Development to Improve Services and Results for Children with Disabilities

GFB 84.325

285,771

0

Special Education - Personnel Development to Improve Services and Results for Children with Disabilities

GFE 84.325

43,045

0

Special Education: Personnel Preparation to Improve Services and Results for Children with Disabilities

GFB 84.326

81,429

0

SUBTOTAL DIRECT FROM:

1,524,238

223,421

SUBTOTAL OFFICE OF SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION

1,524,238

223,421

SUBTOTAL DEPARTMENT OF EDUCATION

6,467,763

323,755

SCHOLARSHIP AND FELLOWSHIP FOUNDATIONS

SMITHSONIAN INSTITUTION

DIRECT FROM:

SMITHSONIAN INSTITUTION
 Smithsonian Institution Fellowship Program

GFB 85.601

15,032

0

SUBTOTAL DIRECT FROM:

15,032

0

SUBTOTAL SMITHSONIAN INSTITUTION

15,032

0

SUBTOTAL SCHOLARSHIP AND FELLOWSHIP FOUNDATIONS

15,032

0

DEPARTMENT OF HEALTH AND HUMAN SERVICES

ADMINISTRATION FOR CHILDREN AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES

DIRECT FROM:

ADMINISTRATION FOR CHILDREN AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES

Healthy Marriage Promotion and Responsible Fatherhood Grants

GGB 93.086 / 93.90FE0028/05

70,913

16,214

Developmental Disabilities Projects of National Significance

GFE 93.631

441,549

45,432

Social Services Research and Demonstration

GFE 93.647

208,704

22,269

Adoption Opportunities

GFE 93.652

293,715

0

SUBTOTAL DIRECT FROM:

1,014,881

83,915

PASS-THROUGH PROGRAMS FROM:

Weld County
 Healthy Marriage Promotion and Responsible Fatherhood Grants

GKA 93.086 / 93.90FE0134/02

20,977

0

SUBTOTAL PASS-THROUGH PROGRAMS FROM:

20,977

0

SUBTOTAL ADMINISTRATION FOR CHILDREN AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES

1,035,858

83,915

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

NONCASH
INDICATOR

STATE¹
AGENCY

CFDA / OTHER ID NUMBER

DIRECT
EXPENDITURES

PASSED TO
SUBRECIPIENTS

ADMINISTRATION ON AGING, DEPARTMENT OF HEALTH AND HUMAN SERVICES

DIRECT FROM:

ADMINISTRATION ON AGING, DEPARTMENT OF HEALTH AND HUMAN SERVICES
 Alzheimer's Disease Demonstration Grants to States
 Medicare Enrollment Assistance Program

GGB 93.051 / 93.90AI0030/01
 GFE 93.071

96,717
 156,504

151,087
 0

SUBTOTAL DIRECT FROM:

253,221

151,087

SUBTOTAL ADMINISTRATION ON AGING, DEPARTMENT OF HEALTH AND HUMAN SERVICES

253,221

151,087

AGENCY FOR HEALTH CARE POLICY AND RESEARCH, DEPARTMENT OF HEALTH AND HUMAN SERVICES

DIRECT FROM:

AGENCY FOR HEALTH CARE POLICY AND RESEARCH, DEPARTMENT OF HEALTH AND HUMAN SERVICES
 Research on Healthcare Costs, Quality and Outcomes

GFE 93.226

1,542,744

429,283

SUBTOTAL DIRECT FROM:

1,542,744

429,283

SUBTOTAL AGENCY FOR HEALTH CARE POLICY AND RESEARCH, DEPARTMENT OF HEALTH AND HUMAN SERVICES

1,542,744

429,283

AGENCY FOR HEALTHCARE RESEARCH AND QUALITY, DEPARTMENT OF HEALTH AND HUMAN SERVICES

DIRECT FROM:

AGENCY FOR HEALTHCARE RESEARCH AND QUALITY, DEPARTMENT OF HEALTH AND HUMAN SERVICES
 ARRA-R&D

GFE 93.715

1,243,189

1,344,842

SUBTOTAL DIRECT FROM:

1,243,189

1,344,842

SUBTOTAL AGENCY FOR HEALTHCARE RESEARCH AND QUALITY, DEPARTMENT OF HEALTH AND HUMAN SERVICES

1,243,189

1,344,842

CENTERS FOR DISEASE CONTROL AND PREVENTION, DEPARTMENT OF HEALTH AND HUMAN SERVICES

DIRECT FROM:

CENTERS FOR DISEASE CONTROL AND PREVENTION, DEPARTMENT OF HEALTH AND HUMAN SERVICES
 Innovations in Applied Public Health Research
 Laboratory Training, Evaluation, and Quality Assurance Programs
 Birth Defects and Developmental Disabilities - Prevention and Surveillance
 Centers for Research and Demonstration for Health Promotion and Disease Prevention
 Injury Prevention and Control Research and State and Community Based Programs
 Injury Prevention and Control Research and State and Community Based Programs
 Disabilities Prevention
 Immunization Research, Demonstration, Public Information and Education: Training and Clinical Skills Improv
 Occupational Safety and Health Program
 Occupational Safety and Health Program
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 Occupational Safety and Health Program
 Occupational Safety and Health Program
 Occupational Safety and Health Program
 Occupational Safety and Health Program
 Centers for Disease Control and Prevention_Investigations and Technical Assistance
 Centers for Disease Control and Prevention_Investigations and Technical Assistance
 R&D
 HIV Prevention Activities_Non-Governmental Organization Based
 HIV Prevention Activities_Non-Governmental Organization Based
 Assistance Programs for Chronic Disease Prevention and Control

GFE 93.061
 GFE 93.064
 GFE 93.073
 GFE 93.135
 GFB 93.136
 GGB 93.136 / 93.1R49CE001168-05
 GFE 93.184
 GFE 93.185
 GFB 93.262
 GFE 93.262
 GGB 93.262 / 93.1 R21OH010050-02
 GGB 93.262 / 93.1K010H009886-02
 GLA 93.262 / 93.1R010H009612-01
 GLA 93.262 / 93.1U60OH010017-01
 GGB 93.262 / 93.2 U54 OH008085-08
 GGB 93.262 / 93.5 R03 OH009381-02 Rev
 GGB 93.262 / 93.5 U50 OH008085-06
 GGB 93.262 / 93.5 U50 OH008085-06S1
 GGB 93.262 / 93.5 U50 OH008085-07
 GGB 93.262 / 93.5 U50 OH008085-07Revi
 GLA 93.262 / 93.5R010H009764-03
 GLA 93.262 / 93.5U60OH010017-02
 GFE 93.283
 GGB 93.283 / 93.5 U19 CI000419-03 Rev
 GGB 93.5 U50 OH008085-07
 GGB 93.939 / 93.5U65PS001660-03
 GGB 93.939 / 93.5U65PS001660-04
 GFE 93.945

207,092
 276,731
 706,841
 1,865,454
 655,685
 308,045
 30,232
 784,130
 32,361
 28,218
 115,918
 80,598
 (8,575)
 71,604
 700,256
 1,186
 3,496
 48,365
 483,303
 116,978
 205,514
 477,768
 290,758
 (9,665)
 3,154
 312,694
 100,572
 861,046

0
 0
 147,743
 468,107
 35,025
 286,830
 0
 45,747
 0
 0
 0
 0
 0
 0
 127,770
 0
 0
 0
 54,578
 25,225
 0
 5,779
 0
 189,885
 0
 0
 0
 0

SUBTOTAL DIRECT FROM:

8,749,759

1,386,689

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

NONCASH
INDICATOR

STATE¹
AGENCY

CFDA / OTHER ID NUMBER

DIRECT
EXPENDITURES

PASSED TO
SUBRECIPIENTS

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
PASS-THROUGH PROGRAMS FROM:					
Missouri University of Science and Technology		GLA	93.262 / 93.00027821-02	45,092	0
Occupational Safety and Health Program		GGB	93.262 / 93.3002-008-01	26,131	6,631
The Center to Protect Workers Rights		GGB	93.262 / 93.3003-008-01	65,880	7,735
Occupational Safety and Health Program					
Occupational Safety and Health Program					
University of Denver		GGB	93.262 / 93.FY11.347.002CSU_Pilot	3,615	0
Occupational Safety and Health Program					
University of Iowa		GGB	93.262 / 93.1 18205 00 01, PO#100	11,641	0
Occupational Safety and Health Program					
University of Texas		GGB	93.262 / 93.SC11-15	1,040	0
Occupational Safety and Health Program					
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				----- 153,399	----- 14,366
SUBTOTAL CENTERS FOR DISEASE CONTROL AND PREVENTION, DEPARTMENT OF HEALTH AND HUMAN SERVICES				----- 8,903,158	----- 1,401,055
CENTERS FOR MEDICARE AND MEDICAID SERVICES, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
DIRECT FROM:					
CENTERS FOR MEDICARE AND MEDICAID SERVICES, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations		GFE	93.779	46,972	0
SUBTOTAL DIRECT FROM:				----- 46,972	----- 0
SUBTOTAL CENTERS FOR MEDICARE AND MEDICAID SERVICES, DEPARTMENT OF HEALTH AND HUMAN SERVICES				----- 46,972	----- 0
DEPARTMENT OF HEALTH AND HUMAN SERVICES					
DIRECT FROM:					
DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Unclassified Grants and Contracts		GFB	93.000	405,309	0
SUBTOTAL DIRECT FROM:				----- 405,309	----- 0
PASS-THROUGH PROGRAMS FROM:					
Aerosol Dynamics Inc.					
R&D		GGB	93.Award #2431	226,548	0
Oregon Health Sciences University		GGB	93.APULM0142-CSU	122,341	0
R&D		GGB	93.PO #5-23365	4,964	0
The Scripps Research Institute					
R&D					
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				----- 353,853	----- 0
SUBTOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES				----- 759,162	----- 0
FOOD AND DRUG ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
DIRECT FROM:					
FOOD AND DRUG ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Food and Drug Administration: Research		GFE	93.103	3,794	0
Food and Drug Administration: Research		GGB	93.103 / 93.1U18FD004307-01	33,022	0
Food and Drug Administration: Research		GGB	93.103 / 93.5U18FD004038-02 Revis	177,684	0
SUBTOTAL DIRECT FROM:				----- 214,500	----- 0
PASS-THROUGH PROGRAMS FROM:					
University of Utah					
Food and Drug Administration: Research		GGB	93.103 / 93.10020337-CSU-02 PO 00	40,515	0
Food and Drug Administration: Research		GGB	93.103 / 93.10020337-CSU-PO 00004	34,394	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				----- 74,909	----- 0
SUBTOTAL FOOD AND DRUG ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES				----- 289,409	----- 0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
HEALTH CARE FINANCING ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
DIRECT FROM:					
HEALTH CARE FINANCING ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Demonstration to Maintain Independence and Employment					
		GFE	93.769	27,257	0
SUBTOTAL DIRECT FROM:				27,257	0
SUBTOTAL HEALTH CARE FINANCING ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES				27,257	0
HEALTH RESOURCES AND SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
DIRECT FROM:					
HEALTH RESOURCES AND SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Maternal and Child Health Federal Consolidated Programs					
		GFE	93.110	358,263	18,152
Coordinated Services and Access to Research for Women, Infants, Children, and Youth					
		GFE	93.153	352,370	1,036,622
Small Rural Hospital Improvement Grant Program					
		GFE	93.301	130,315	0
Sickle Cell Treatment Demonstration Program					
		GFE	93.365	390,122	46,039
ARRA-R&D					
		GFE	93.403	(9,821)	23,579
Vision Research					
		GFB	93.867	300,262	0
Vision Research					
		GFE	93.867	2,195,821	245,165
Vision Research					
		GGB	93.867 / 93.5 R01EY019051-03	314,430	0
Health Care and Other Facilities					
		GGB	93.887 / 93.C76HF19357-01-03	191,015	0
Specially Selected Health Projects					
		GFE	93.888	489,961	233,120
Specially Selected Health Projects					
		GKA	93.888 / 93.1 D1ARH10425-01-00	37,653	0
SUBTOTAL DIRECT FROM:				4,750,391	1,602,677
PASS-THROUGH PROGRAMS FROM:					
University of California, Los Angeles					
Maternal and Child Health Federal Consolidated Programs					
		GGB	93.110 / 93.Subaward # 1920 G KB3	27,042	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				27,042	0
SUBTOTAL HEALTH RESOURCES AND SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES				4,777,433	1,602,677
NATIONAL INSTITUTE FOR OCCUPATIONAL SAFETY AND HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
DIRECT FROM:					
NATIONAL INSTITUTE FOR OCCUPATIONAL SAFETY AND HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
R&D					
		GLA	93.200-2009-31409	197,907	0
R&D					
		GLA	93.254-2008-M-27036 DUNS010	7,692	0
SUBTOTAL DIRECT FROM:				205,599	0
PASS-THROUGH PROGRAMS FROM:					
Missouri University of Science and Technology					
R&D					
		GLA	93.000986-02	27,766	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				27,766	0
SUBTOTAL NATIONAL INSTITUTE FOR OCCUPATIONAL SAFETY AND HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES				233,365	0
NATIONAL INSTITUTES OF HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
DIRECT FROM:					
NATIONAL INSTITUTES OF HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Environmental Health					
		GFE	93.113	1,584,632	1,254,899
Environmental Health					
		GGB	93.113 / 93.1 R01ES020017-01A1	162,975	9,754
Environmental Health					
		GGB	93.113 / 93.2 R56 ES012941-06	7,482	0
Environmental Health					
		GGB	93.113 / 93.5 K25 ES014378-05	(1)	0
Environmental Health					
		GGB	93.113 / 93.5 R03ES019696-02 Revi	76,879	0
Environmental Health					
		GGB	93.113 / 93.5 R21ES019264-02	121,278	0
Oral Diseases and Disorders Research					
		GFB	93.121	787,872	14,071
Oral Diseases and Disorders Research					
		GFE	93.121	7,285,504	608,259
Oral Diseases and Disorders Research					
		GGB	93.121 / 93.7 R01 DE019069-05	368,953	0
NIEHS Superfund Hazardous Substances: Basic Research and Education					
		GLA	93.143 / 93.1R01ES020917-01	49,758	77,456
Human Genome Research					
		GFB	93.172	87,252	126,467
Research Related to Deafness and Communication Disorders					
		GFB	93.173	633,493	298,892
Research Related to Deafness and Communication Disorders					
		GFE	93.173	4,155,679	12,245
Research and Training in Complementary and Alternative Medicine					
		GFE	93.213	398,939	5,000

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER		DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
National Center on Sleep Disorders Research (B) -		GFB	93.233		262,637	75,397
Mental Health Research Grants		GFB	93.242		5,652,914	666,798
Mental Health Research Grants		GFE	93.242		5,228,672	1,420,696
Mental Health Research Grants		GKA	93.242	/ 93.1R15MH092866-01A1	88,910	0
Mental Health Research Grants		GGB	93.242	/ 93.5 R01MH064700-09	393,809	20,078
Mental Health Research Grants		GGB	93.242	/ 93.5R01MH061376-11 Revis	164,933	17,551
Mental Health Research Grants		GGB	93.242	/ 93.5R01MH079182-NCE	124,204	0
Alcohol National Research Service Awards for Research Training		GFE	93.272		47,855	0
Alcohol Research Programs		GFB	93.273		737,217	233,658
Alcohol Research Programs		GFE	93.273		3,576,120	(28,284)
Alcohol Research Programs		GGB	93.273	/ 93.5R21AA017267-02	3,306	0
Drug Abuse National Research Service Awards for Research Training		GFB	93.278		(6,398)	0
Drug Abuse and Addiction Research Programs		GFB	93.279		5,994,360	1,867,140
Drug Abuse and Addiction Research Programs		GFE	93.279		5,829,595	482,553
Drug Abuse and Addiction Research Programs		GGB	93.279	/ 93.5R01DA003371-25 revis	572,262	0
Mental Health Research Career/Scientist Development Awards		GFB	93.281		274,928	0
Mental Health Research Career/Scientist Development Awards		GFE	93.281		278,660	0
Mental Health National Research Service Awards for Research Training		GFB	93.282		283,175	0
Discovery and Applied Research for Technological Innovations to Improve Human Health		GFB	93.286		834,811	266,981
Discovery and Applied Research for Technological Innovations to Improve Human Health		GFE	93.286		166,584	231,994
Discovery and Applied Research for Technological Innovations to Improve Human Health		GGB	93.286	/ 93.1R01EB010035-03	165,432	82,483
Discovery and Applied Research for Technological Innovations to Improve Human Health		GGB	93.286	/ 93.1R01EB012048-02	244,493	129,524
Discovery and Applied Research for Technological Innovations to Improve Human Health		GGB	93.286	/ 93.1R21EB009508-02	120,305	22,500
Discovery and Applied Research for Technological Innovations to Improve Human Health		GGB	93.286	/ 93.5R21EB011717-02 Revis	126,358	0
Discovery and Applied Research for Technological Innovations to Improve Human Health		GGB	93.286	/ 93.9R13EB012930-03	1,977	0
Minority Health and Health Disparities Research		GFE	93.307		596,138	1,002,930
Trans-NIH Research Support		GFB	93.310		621	0
Trans-NIH Research Support		GGB	93.310	/ 93.1 R21 NS064781-01A1 R	11,024	0
Trans-NIH Research Support		GGB	93.310	/ 93.3 R21 NS066438-01S1	38,579	0
Trans-NIH Research Support		GGB	93.310	/ 93.5 R03 MH093191-02 Rev	28,953	0
National Center for Advancing Translational Sciences		GFE	93.350		1,428,264	0
Research Infrastructure Programs		GFE	93.351		100,000	0
Research Infrastructure Programs		GGB	93.351	/ 93.8 K01OD010911-03	104,847	0
Research Infrastructure Programs		GGB	93.351	/ 93.8K01OD010971-03	120,501	0
Research Infrastructure Programs		GGB	93.351	/ 93.8K01OD010987-03	121,407	0
Research Infrastructure Programs		GGB	93.351	/ 93.8K01OD010994-03	106,367	0
Nursing Research		GFB	93.361		50,249	0
Nursing Research		GFE	93.361		1,172,161	59,393
National Center for Research Resources		GFB	93.389		1,162,721	0
National Center for Research Resources		GFE	93.389		10,607,606	5,934,403
National Center for Research Resources		GGB	93.389	/ 93.1S10RR028936-01 Revis	84,650	0
National Center for Research Resources		GGB	93.389	/ 93.5 R25 RR020469-05	697	0
National Center for Research Resources		GGB	93.389	/ 93.5 T32 RR007072-10	354,190	0
Cancer Cause and Prevention Research		GFB	93.393		451,361	0
Cancer Cause and Prevention Research		GFC	93.393		19,870	4,000
Cancer Cause and Prevention Research		GFE	93.393		4,169,025	108,031
Cancer Cause and Prevention Research		GGB	93.393	/ 93.4 R01 CA095056-09	224,260	5,446
Cancer Cause and Prevention Research		GGB	93.393	/ 93.5R01CA052626-20	351,170	0
Cancer Cause and Prevention Research		GGB	93.393	/ 93.5R01CA055035-18	265,161	0
Cancer Cause and Prevention Research		GGB	93.393	/ 93.5R01CA100693-08	239,090	0
Cancer Cause and Prevention Research		GGB	93.393	/ 93.5R01CA125243-05	144,423	0
Cancer Cause and Prevention Research		GGB	93.393	/ 93.5R03CA150070-02 Revis	51,650	0
Cancer Detection and Diagnosis Research		GFB	93.394		501,038	0
Cancer Detection and Diagnosis Research		GFE	93.394		2,062,122	166,086
Cancer Detection and Diagnosis Research		GGB	93.394	/ 93.1R21CA140080-02	126,697	40,082
Cancer Treatment Research		GFE	93.395		92,400	21,688
Cancer Treatment Research		GFE	93.395		2,505,327	144,673
Cancer Treatment Research		GGB	93.395	/ 93.5 R01 CA070375-16	71,365	59,581
Cancer Treatment Research		GGB	93.395	/ 93.5R01CA085419-13	215,390	105,962
Cancer Treatment Research		GGB	93.395	/ 93.5R01CA152314-03	280,192	157,832
Cancer Biology Research		GFB	93.396		710,156	0
Cancer Biology Research		GFE	93.396		5,367,888	178,758
Cancer Centers Support		GFE	93.397		5,933,751	451,840
Cancer Research Manpower		GFB	93.398		72,053	0
Cancer Research Manpower		GFE	93.398		1,017,507	9,814
Cancer Research Manpower		GGB	93.398	/ 93.5K01CA125051-05	42,961	0
Cancer Control		GFE	93.399		774,654	263,110
R&D		GGB	93.5 R01 DK072017-04		55	0
R&D		GGB	93.5 U50 OH008085-07		2,447	0
ARRA R&D		GFB	93.701		1,703,608	364,313
ARRA-R&D		GFC	93.701		82,504	0

STATE OF COLORADO
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 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER		DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
ARRA-R&D		GFE	93.701		9,261,085	4,746,479
ARRA R&D		GGB	93.701 /	93.1 DP20D 006450-01	865,720	0
ARRA R&D		GGB	93.701 /	93.1R03DA026490-01	7,850	0
ARRA - R&D Experimental Tacaribe Virus of Jamaican Fruit Bats		GKA	93.701 /	93.1R15AI0894 19-01	95,518	0
ARRA R&D		GGB	93.701 /	93.1R21AI080351-02	(969)	0
ARRA - R&D Reduction of Medical Complications Associated with Injection Dru		GKA	93.701 /	93.1R21DA026773-01	0	46,331
ARRA R&D		GGB	93.701 /	93.1RC1GM091424-02	(7,635)	0
ARRA R&D		GGB	93.701 /	93.2 R01 CA095056-07	857	5,385
ARRA R&D		GGB	93.701 /	93.2R56DK072017-05	68,853	0
ARRA R&D		GGB	93.701 /	93.3 U54 AI065357-05S1 R	129,959	0
ARRA R&D		GGB	93.701 /	93.3 U54 AI065357-05S1 r	143,532	0
ARRA R&D		GGB	93.701 /	93.3K08AR054903-02S1	20,241	0
ARRA R&D		GGB	93.701 /	93.3R01GM084136-01A1S1	27,579	0
ARRA R&D		GGB	93.701 /	93.5 R01 AI046435-10	16,833	0
ARRA R&D		GGB	93.701 /	93.5 R03 AI078129-02	(101)	0
ARRA R&D		GGB	93.701 /	93.5 R03 AI083254-02	44,883	0
ARRA R&D		GGB	93.701 /	93.5 R21 AI083856-02	(213)	0
ARRA R&D		GGB	93.701 /	93.5 RCI AI085992-02 Rev	96,113	93,383
ARRA R&D		GGB	93.701 /	93.5 U01 AI082164-02	304,099	171,730
ARRA R&D		GGB	93.701 /	93.5R01CA085419-11	1	52
ARRA R&D		GGB	93.701 /	93.5R56DK070952-02 Revis	82,611	0
ARRA R&D		GFB	93.702		10,853,823	0
ARRA R&D		GGB	93.702 /	93.1C06RR030510-01 REV	904,236	0
ARRA R&D		GFE	93.821		980	0
Cell Biology and Biophysics Research		GFB	93.837		1,823,705	409,463
Cardiovascular Disease Research		GFE	93.837		5,802,619	838,900
Cardiovascular Disease Research		GGB	93.837 /	93.1R21HL094890-01A1	68,884	0
Cardiovascular Disease Research		GGB	93.837 /	93.3R01HL106186-01A1S1	6,543	0
Cardiovascular Disease Research		GGB	93.837 /	93.5 F31 HL094145-04	29,583	0
Cardiovascular Disease Research		GGB	93.837 /	93.5 R01 HL091905-04	416,107	0
Cardiovascular Disease Research		GGB	93.837 /	93.5 R01 HL092791-09	95,331	0
Cardiovascular Disease Research		GGB	93.837 /	93.5 R01HL 095573-03	338,538	0
Cardiovascular Disease Research		GGB	93.837 /	93.5 R21 HL094257-02 Rev	101,379	0
Cardiovascular Disease Research		GGB	93.837 /	93.5R21HL102720-01	177,974	0
Lung Diseases Research		GFB	93.838		729	0
Lung Diseases Research		GFE	93.838		12,314,693	1,898,715
Blood Diseases and Resources Research		GFE	93.839		936,421	319,931
Blood Diseases and Resources Research		GGB	93.839 /	93.1R01HL106186-01A1	101,966	0
Blood Diseases and Resources Research		GGB	93.839 /	93.5 R01 HL092791-09	264,877	330,161
Arthritis, Musculoskeletal and Skin Diseases Research		GFB	93.846		1,393,411	0
Arthritis, Musculoskeletal and Skin Diseases Research		GFE	93.846		5,004,660	336,569
Arthritis, Musculoskeletal and Skin Diseases Research		GGB	93.846 /	93.1F31 AR056192-04 Revi	(151)	0
Arthritis, Musculoskeletal and Skin Diseases Research		GGB	93.846 /	93.1R13AR057262-01	(582)	0
Arthritis, Musculoskeletal and Skin Diseases Research		GLA	93.846 /	93.1R15AR060011-01-REVIS	127,261	0
Arthritis, Musculoskeletal and Skin Diseases Research		GGB	93.846 /	93.1R21AR057341-01 Mod 2	23,570	0
Arthritis, Musculoskeletal and Skin Diseases Research		GGB	93.846 /	93.1R21AR060464-01 A1	34,002	14,565
Arthritis, Musculoskeletal and Skin Diseases Research		GGB	93.846 /	93.5 R01 AR059247 03	260,857	0
Arthritis, Musculoskeletal and Skin Diseases Research		GGB	93.846 /	93.5K08AR054903-05	130,894	0
Arthritis, Musculoskeletal and Skin Diseases Research		GGB	93.846 /	93.5R03AR059264-03	72,869	0
Diabetes, Digestive and Kidney Diseases Extramural Research		GFB	93.847		447,642	111,871
Diabetes, Digestive and Kidney Diseases Extramural Research		GFE	93.847		23,735,916	1,144,929
Diabetes, Digestive and Kidney Diseases Extramural Research		GGB	93.847 /	93.2R01DK072017-05A1 Rev	159,867	0
Diabetes, Digestive and Kidney Diseases Extramural Research		GGB	93.847 /	93.5 R01 DK047416-13	72,584	0
Diabetes, Digestive and Kidney Diseases Extramural Research		GGB	93.847 /	93.5K01DK087777-03	99,364	0
Diabetes, Digestive and Kidney Diseases Extramural Research		GGB	93.847 /	93.5R01 DK078749-04	394,372	0
Diabetes, Digestive and Kidney Diseases Extramural Research		GGB	93.847 /	93.5R01DK037124-24	288,947	0
Diabetes, Digestive and Kidney Diseases Extramural Research		GGB	93.847 /	93.7K01DK087816-04	109,061	0
Digestive Diseases and Nutrition Research		GFE	93.848		558,871	0
Kidney Diseases, Urology and Hematology Research		GFE	93.849		536,161	0
Extramural Research Programs in the Neurosciences and Neurological Disorders		GFB	93.853		624,154	98,986
Extramural Research Programs in the Neurosciences and Neurological Disorders		GFE	93.853		7,195,227	246,725
Extramural Research Programs in the Neurosciences and Neurological Disorders		GGB	93.853 /	93.1 R01 NS075214-01A1	89,239	0
Extramural Research Programs in the Neurosciences and Neurological Disorders		GGB	93.853 /	93.5 R01 NS056379-05	386,304	0
Extramural Research Programs in the Neurosciences and Neurological Disorders		GGB	93.853 /	93.5 R01 NS044395-10	321,897	9,000
Extramural Research Programs in the Neurosciences and Neurological Disorders		GGB	93.853 /	93.5 R01 NS061902-03	247,665	0
Extramural Research Programs in the Neurosciences and Neurological Disorders		GGB	93.853 /	93.5 R01 NS40371-08	(26)	0
Extramural Research Programs in the Neurosciences and Neurological Disorders		GGB	93.853 /	93.5K01NS064217-03	115,118	0
Extramural Research Programs in the Neurosciences and Neurological Disorders		GGB	93.853 /	93.7R01NS040334-10 Rev	440,733	0
Allergy, Immunology and Transplantation Research		GFB	93.855		950,961	56,090
Allergy, Immunology and Transplantation Research		GFE	93.855		13,664,069	3,364,563
Allergy, Immunology and Transplantation Research		GGB	93.855 /	93.1 R01A1094349-01A1	173,072	7,450

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)
 FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY
 SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	OTHER ID NUMBER		DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
			CFDA			
Allergy, Immunology and Transplantation Research		GGB	93.855	/ 93.1 R21 AI092002-01A1	45,747	0
Allergy, Immunology and Transplantation Research		GGB	93.855	/ 93.1 R56 AI095101-01A1	48,254	0
Allergy, Immunology and Transplantation Research		GGB	93.855	/ 93.1K25AI089945-01A1	93,630	0
Allergy, Immunology and Transplantation Research		GGB	93.855	/ 93.1R01AI089718-02	336,603	0
Allergy, Immunology and Transplantation Research		GGB	93.855	/ 93.1R01AI100845-01	10,595	0
Allergy, Immunology and Transplantation Research		GGB	93.855	/ 93.1R13AI096739-01A1	497	0
Allergy, Immunology and Transplantation Research		GGB	93.855	/ 93.1R21AI00228-01	3,241	0
Allergy, Immunology and Transplantation Research		GGB	93.855	/ 93.1R21AI094163-01	103,096	0
Allergy, Immunology and Transplantation Research		GGB	93.855	/ 93.1R21AI094338-01A1	47,816	0
Allergy, Immunology and Transplantation Research		GGB	93.855	/ 93.1R21AI102210-01	147	0
Allergy, Immunology and Transplantation Research		GGB	93.855	/ 93.1R2AI094123-02	251,344	0
Allergy, Immunology and Transplantation Research		GGB	93.855	/ 93.1U01AI088647-01	63,564	129,419
Allergy, Immunology and Transplantation Research		GGB	93.855	/ 93.2R01AI059130-08	305,086	0
Allergy, Immunology and Transplantation Research		GGB	93.855	/ 93.5 K08 AI071724-05	112,845	0
Allergy, Immunology and Transplantation Research		GGB	93.855	/ 93.5 R01 AI046435-12	200,668	0
Allergy, Immunology and Transplantation Research		GGB	93.855	/ 93.5 R01 AI047197-09 Rev	196,101	0
Allergy, Immunology and Transplantation Research		GGB	93.855	/ 93.5 R01 AI049151-08 Rev	264,553	57,493
Allergy, Immunology and Transplantation Research		GGB	93.855	/ 93.5 R01 AI063054-07	364,644	0
Allergy, Immunology and Transplantation Research		GGB	93.855	/ 93.5 R01 AI063457-05 Rev	44,435	0
Allergy, Immunology and Transplantation Research		GGB	93.855	/ 93.5 R01 AI073255-05	281,563	0
Allergy, Immunology and Transplantation Research		GGB	93.855	/ 93.5 R01 AI073298-04	53,321	0
Allergy, Immunology and Transplantation Research		GGB	93.855	/ 93.5 R01 AI080486-05	267,749	258,415
Allergy, Immunology and Transplantation Research		GGB	93.855	/ 93.5 R01AI064798-08	401,470	55,662
Allergy, Immunology and Transplantation Research		GGB	93.855	/ 93.5 R01AI083368-04	299,060	0
Allergy, Immunology and Transplantation Research		GGB	93.855	/ 93.5 R21 AI078126-02	189,120	0
Allergy, Immunology and Transplantation Research		GGB	93.855	/ 93.5 R21 AI080567-02	36,979	32,535
Allergy, Immunology and Transplantation Research		GGB	93.855	/ 93.5 R21AI091991-02	113,037	0
Allergy, Immunology and Transplantation Research		GGB	93.855	/ 93.5 U01 AI070456-05 Rev	475,924	(23,004)
Allergy, Immunology and Transplantation Research		GGB	93.855	/ 93.5 U54 AI065357-05	35,164	0
Allergy, Immunology and Transplantation Research		GGB	93.855	/ 93.5 U54 AI065357-07	161,747	0
Allergy, Immunology and Transplantation Research		GGB	93.855	/ 93.5 U54 AI065357-07PO 4	3,788	0
Allergy, Immunology and Transplantation Research		GGB	93.855	/ 93.5F32AI088884-02	49,968	0
Allergy, Immunology and Transplantation Research		GLA	93.855	/ 93.5R01AI079347-04	190,618	185,938
Allergy, Immunology and Transplantation Research		GGB	93.855	/ 93.5R01AI093634-02	391,223	0
Allergy, Immunology and Transplantation Research		GGB	93.855	/ 93.5R21AI081959-02	174,787	0
Allergy, Immunology and Transplantation Research		GGB	93.855	/ 93.5U01AI088647-02-Rev15	253,630	308,185
Allergy, Immunology and Transplantation Research		GGB	93.855	/ 93.5U54AI065357-06	(3)	0
Allergy, Immunology and Transplantation Research		GGB	93.855	/ 93.5U54AI065357-07	3,517,477	3,047,213
Allergy, Immunology and Transplantation Research		GGB	93.855	/ 93.5U54AI065357-07 Rev15	178,994	44,454
Allergy, Immunology and Transplantation Research		GGB	93.855	/ 93.7 R01 AI067380-06	151,398	0
Biomedical Research and Research Training		GFB	93.859		9,077,702	325,185
Biomedical Research and Research Training		GFE	93.859		7,112,607	51,138
Biomedical Research and Research Training		GGB	93.859	/ 93.1F31GM089152-03	27,617	0
Biomedical Research and Research Training		GGB	93.859	/ 93.1F32GM095076-02 REV15	46,884	0
Biomedical Research and Research Training		GGB	93.859	/ 93.1P01GM088409-03	1,482,069	0
Biomedical Research and Research Training		GGB	93.859	/ 93.1R01GM088371-03	43,070	0
Biomedical Research and Research Training		GGB	93.859	/ 93.1R01GM098401-01	181,016	0
Biomedical Research and Research Training		GGB	93.859	/ 93.2R01 GM083335-06A1	60,897	0
Biomedical Research and Research Training		GGB	93.859	/ 93.2R01GM045916-21	362,430	0
Biomedical Research and Research Training		GGB	93.859	/ 93.2R01GM072586-07	222,172	0
Biomedical Research and Research Training		GGB	93.859	/ 93.2R01GM080442-05	274,592	0
Biomedical Research and Research Training		GGB	93.859	/ 93.2R01GM083944-05	83,466	0
Biomedical Research and Research Training		GGB	93.859	/ 93.3R01GM067777-08S1	58,608	0
Biomedical Research and Research Training		GGB	93.859	/ 93.5 R01 GM066834-NCE	26,915	0
Biomedical Research and Research Training		GGB	93.859	/ 93.5 R01 GM072481-13	236,475	0
Biomedical Research and Research Training		GGB	93.859	/ 93.5 R01 GM083335-05	55,867	0
Biomedical Research and Research Training		GGB	93.859	/ 93.5 R01 GM083944-04 Rev	175,178	0
Biomedical Research and Research Training		GGB	93.859	/ 93.5 R01 GM84020-04 Revi	203,902	0
Biomedical Research and Research Training		GGB	93.859	/ 93.5 R25 GM080198-02	0	(22,524)
Biomedical Research and Research Training		GGB	93.859	/ 93.5F31GM096749-02	24,764	0
Biomedical Research and Research Training		GGB	93.859	/ 93.5F32GM096531-02	48,801	0
Biomedical Research and Research Training		GGB	93.859	/ 93.5R01GM088371-03	431,317	0
Biomedical Research and Research Training		GGB	93.859	/ 93.5R01GM067777-08 revis	139,945	0
Biomedical Research and Research Training		GGB	93.859	/ 93.5R01GM068011-NCE	116,531	0
Biomedical Research and Research Training		GGB	93.859	/ 93.5R01GM084136-04	247,930	0
Biomedical Research and Research Training		GGB	93.859	/ 93.5R01GM096192-02	269,537	0
Biomedical Research and Research Training		GGB	93.859	/ 93.5R01GM097452-02	222,467	0
Population Research		GFB	93.864		281,928	23,174
Child Health and Human Development Extramural Research		GFB	93.865		4,017,742	341,850
Child Health and Human Development Extramural Research		GFE	93.865		9,240,441	2,448,132
Child Health and Human Development Extramural Research		GGB	93.865	/ 93.1K01HD061870-01A1	55,109	0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER		DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Child Health and Human Development Extramural Research		GGB	93.865 / 93.5 R01	HD009618-30	(393)	0
Child Health and Human Development Extramural Research		GGB	93.865 / 93.5 R01	HD038970-08revi	8,768	0
Child Health and Human Development Extramural Research		GGB	93.865 / 93.5 R03	HD058909-02	85,792	0
Child Health and Human Development Extramural Research		GGB	93.865 / 93.5 R03HD067431-02	Revi	83,475	0
Child Health and Human Development Extramural Research		GGB	93.865 / 93.5F32HD061171-02		10,382	0
Child Health and Human Development Extramural Research		GGB	93.865 / 93.5R01HD065943-03		291,360	0
Aging Research		GFB	93.866		2,531,260	506,135
Aging Research		GFC	93.866		0	73
Aging Research		GFE	93.866		4,912,763	565,168
Aging Research		GGB	93.866 / 93.1R03AG034352-01A2		20,372	12,893
Aging Research		GGB	93.866 / 93.2R56AG021147-06A1		854	0
Aging Research		GGB	93.866 / 93.5K01AG031829-04		113,534	0
Aging Research		GGB	93.866 / 93.5R21AG035147-02		101,561	0
Aging Research		GGB	93.866 / 93.7F31AG039975-02		19,434	0
Medical Library Assistance		GFB	93.879		6,406	0
Medical Library Assistance		GFE	93.879		1,153,754	0
International Research and Research Training		GFB	93.989		19,336	58,297
International Research and Research Training		GFE	93.989		4,650	25,505
International Research and Research Training		GGB	93.989 / 93.2D43TW001130-07		28,199	0
International Research and Research Training		GGB	93.989 / 93.5 D43	TW007257-05	42,846	45,505
R&D		GGB	93.HHSN272201000009I/HHSN27		2,191,764	0
R&D		GGB	93.N01 AI-40091 Mod 11		252,980	0
R&D		GGB	93.N01 AI-40091 Mod 11		624,005	69,540
R&D		GGB	93.N01 AI-40091 Mod11		47,038	0
SUBTOTAL DIRECT FROM:					250,606,106	39,771,713
PASS-THROUGH PROGRAMS FROM:						
Albert Einstein College of Medicine						
Research Related to Deafness and Communication Disorders		GGB	93.173 / 93.9-526-1271	Amd #2	30,301	0
Research Related to Deafness and Communication Disorders		GGB	93.173 / 93.9-526-4822		4,029	0
Brigham and Womens Hospital						
Mental Health Research Grants		GGB	93.242		205,401	0
CSURF-CSU Research Foundation						
Trans- NIH Recovery Act Research Support		GGB	93.701 / 93.11BGF-45	Colo 1-5 C	39,188	0
Case Western Reserve University						
R&D		GGB	93.RES502414	Amd 5	93,476	0
Children's Hospital Los Angeles						
Diabetes, Digestive and Kidney Diseases Extramural Research		GLA	93.847 / 93.PROPOSAL NO.	10418	795	0
City of Hope National Medical Center						
National Center for Research Resources		GGB	93.389 / 93.21559.912614.6692	B00	110,053	0
Cancer Cause and Prevention Research		GGB	93.393 / 93.22789.910174.6692		13,124	0
Allergy, Immunology and Transplantation Research		GGB	93.855 / 93.23112.914124.6692		151,215	0
Duke University						
Trans- NIH Recovery Act Research Support		GGB	93.701 / 93.203-0538		(47)	0
INTA-Argentina Nat'l Institute of Agriculture and Technology						
Allergy, Immunology and Transplantation Research		GGB	93.855 / 93.1 R01	AI083084-01/02	18,531	0
ImmuRx						
Allergy, Immunology and Transplantation Research		GGB	93.855		50,143	0
Indiana University						
Arthritis, Musculoskeletal and Skin Diseases Research		GGB	93.846 / 93.IN4685118CSU		6,357	0
Kansas State University						
Allergy, Immunology and Transplantation Research		GGB	93.855 / 93.S12203		43,509	0
Klein Buendel						
Cancer Cause and Prevention Research		GGB	93.393 / 93.0239-0112-008		(886)	0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Mayo Clinic - Rochester					
Child Health and Human Development Extramural Research		GGB	93.865 / 93.2R01HD031476-11A1	20,449	0
Microbiotix, Inc.					
Allergy, Immunology and Transplantation Research		GGB	93.855	894	0
Allergy, Immunology and Transplantation Research		GGB	93.855 / 93.Microbiotix-Prime#1R4	1,610	0
NYU-New York University					
Trans- NIH Recovery Act Research Support		GGB	93.701 / 93.09-1096 PO#M000001236	201,215	0
Arthritis, Musculoskeletal and Skin Diseases Research		GGB	93.846 / 93.F6461-01 PO#UW402670	118,363	0
Northwestern University					
Cardiovascular Disease Research		GGB	93.837 / 93.60026217 CSU A01	23,517	0
Oregon Health Sciences University					
Allergy, Immunology and Transplantation Research		GGB	93.855 / 93.GPULM0101C Amd 2	11,481	0
Allergy, Immunology and Transplantation Research		GGB	93.855 / 93.GPULM0153A	3,034	0
Saint Louis University					
Allergy, Immunology and Transplantation Research		GGB	93.855 / 93.AI048391 mod 4	20,573	0
St. Jude Medical, Inc.					
Trans- NIH Recovery Act Research Support		GGB	93.701 / 93.111668060-7386997	(1,615)	0
Allergy, Immunology and Transplantation Research		GGB	93.855 / 93.1116633010-7435040	188,895	0
Allergy, Immunology and Transplantation Research		GGB	93.855 / 93.111668060-7431214	120,760	0
Stony Brook University					
Allergy, Immunology and Transplantation Research		GGB	93.855 / 93.0176043-2-48796 Amd 5	82,476	0
Allergy, Immunology and Transplantation Research		GGB	93.855 / 93.54926	38,221	0
TRIA Bioscience Corp.					
Allergy, Immunology and Transplantation Research		GGB	93.855 / 93.TRIA-001	100,908	0
Tanglewood Research					
Drug Abuse and Addiction Research Programs		GGB	93.279	21,991	0
The Scripps Research Institute					
R&D		GGB	93.PO# 5-23973	47,470	0
R&D		GGB	93.PO# 5-24300	89,878	0
Univ. of Texas Medical Branch/Galveston.					
Child Health and Human Development Extramural Research		GGB	93.865 / 93.12-035	11,125	0
University Of California					
Discovery and Applied Research for Technological Innovations to Improve Human Health		GLA	93.286 / 93.PO# 10313802-SUB	212,301	0
University of California, Los Angeles					
Arthritis, Musculoskeletal and Skin Diseases Research		GGB	93.846 / 93.1554 G NA272 Amd #1	205,937	0
Allergy, Immunology and Transplantation Research		GGB	93.855 / 93.1554 G KC539	79,382	0
Allergy, Immunology and Transplantation Research		GGB	93.855 / 93.1554 G MB899	106,313	0
University of California, San Francisco					
Diabetes, Digestive and Kidney Diseases Extramural Research		GGB	93.847 / 93.6297SC amend 1	6,633	0
University of Maryland					
R&D		GGB	93.2032601 Amd 1	41,193	0
University of Maryland Baltimore County					
Allergy, Immunology and Transplantation Research		GLA	93.855 / 93.0000006814	(8)	0
University of Michigan					
Child Health and Human Development Extramural Research		GGB	93.865 / 93.3000728190 (F017407)	34,491	0
University of Minnesota					
Human Genome Research		GGB	93.172 / 93.H000575202	45,725	0
Cancer Cause and Prevention Research		GGB	93.393 / 93.P000928203 Amd #1	11,545	0
University of New Mexico					
R&D		GGB	93.3R32M/332M0 981012087A5	55,668	0
Allergy, Immunology and Transplantation Research		GGB	93.855 / 93.3R26W	37,018	0
University of Pittsburgh					
Cancer Cause and Prevention Research		GGB	93.393 / 93.0029319 (120132-1)	29,894	0
Trans- NIH Recovery Act Research Support		GGB	93.701 / 93.0015809 Project # (11	25,835	0
University of Rochester Medical Center					
Allergy, Immunology and Transplantation Research		GGB	93.855 / 93.5-23964 PO 414326-G	24,119	0
University of Southern California					
Cancer Cause and Prevention Research		GGB	93.393 / 93.157935 amend 1	67,684	0
Cancer Cause and Prevention Research		GGB	93.393 / 93.Subcontract P.O. # 12	9,065	0
University of Texas					
R&D		GGB	93.0007207D	422,422	0
University of Utah					
Aging Research		GGB	93.866 / 93.10011096 AMD 01	5,000	0
Vanderbilt University					
Arthritis, Musculoskeletal and Skin Diseases Research		GLA	93.846 / 93.20875-S1	14,117	0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

NONCASH
INDICATOR

STATE¹
AGENCY

CFDA / OTHER ID NUMBER

DIRECT
EXPENDITURES

PASSED TO
SUBRECIPIENTS

Washington University in St. Louis Trans- NIH Recovery Act Research Support		GGB	93.701 / 93.WU-10-129 PO #2911359	18,654	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				3,319,422	0
SUBTOTAL NATIONAL INSTITUTES OF HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES				253,925,528	39,771,713
OFFICE OF POPULATION AFFAIRS, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
DIRECT FROM:					
OFFICE OF POPULATION AFFAIRS, DEPARTMENT OF HEALTH AND HUMAN SERVICES Adolescent Family Life_Demonstration Projects		GGB	93.995 / 93.5 APHPA002066-07-00	63,997	25,957
SUBTOTAL DIRECT FROM:				63,997	25,957
SUBTOTAL OFFICE OF POPULATION AFFAIRS, DEPARTMENT OF HEALTH AND HUMAN SERVICES				63,997	25,957
OFFICE OF THE SECRETARY, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
DIRECT FROM:					
OFFICE OF THE SECRETARY, DEPARTMENT OF HEALTH AND HUMAN SERVICES Teenage Pregnancy Prevention Program		GFE	93.297	780,369	78,663
SUBTOTAL DIRECT FROM:				780,369	78,663
SUBTOTAL OFFICE OF THE SECRETARY, DEPARTMENT OF HEALTH AND HUMAN SERVICES				780,369	78,663
SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
DIRECT FROM:					
SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES Substance Abuse and Mental Health Services_Projects of Regional and National Significance		GFE	93.243	227,347	37,382
Substance Abuse and Mental Health Services_Projects of Regional and National Significance		GGB	93.243 / 93.5U79SM059574-02	123,356	1,689
Substance Abuse and Mental Health Services_Projects of Regional and National Significance		GGB	93.243 / 93.5U79SM059574-03	312,071	0
SUBTOTAL DIRECT FROM:				662,774	39,071
SUBTOTAL SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES				662,774	39,071
SUBTOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES				274,544,436	44,928,263

CORPORATION FOR NATIONAL AND COMMUNITY SERVICE					
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE					
DIRECT FROM:					
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE R&D		GGB	94.09LHWC001	146,519	12,028
SUBTOTAL DIRECT FROM:				146,519	12,028
SUBTOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE				146,519	12,028
SUBTOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE				146,519	12,028

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

NONCASH
INDICATOR

STATE¹
AGENCY

CFDA / OTHER ID NUMBER

DIRECT
EXPENDITURES

PASSED TO
SUBRECIPIENTS

DEPARTMENT OF HOMELAND SECURITY

DEPARTMENT OF HOMELAND SECURITY

DIRECT FROM:

DEPARTMENT OF HOMELAND SECURITY

Assistance to Firefighters Grant

Homeland Security Research Testing, Evaluation, and Demonstration of Technologies Related to Nuclear Detect

Homeland Security, Research, Testing, Evaluation, and Demonstration of Technologies

GGB 97.044 / 97.EMW-2008-FP-02216-002 21,744
 GFB 97.077 167,622
 GGB 97.108 / 97.2010-ST-108-000017 am 121,827

232,739
 0
 193,515

SUBTOTAL DIRECT FROM:

311,193 426,254

SUBTOTAL DEPARTMENT OF HOMELAND SECURITY

311,193 426,254

NATIONAL PARK SERVICE, DEPARTMENT OF THE INTERIOR

DIRECT FROM:

NATIONAL PARK SERVICE, DEPARTMENT OF THE INTERIOR

R&D

R&D

R&D

GGB 97.H1200090004 P12AC10607 711
 GGB 97.H12009004 CSURM-238 14,618
 GGB 97.P12AC10183 CS-244URM 240

0
 0
 0

SUBTOTAL DIRECT FROM:

15,569 0

SUBTOTAL NATIONAL PARK SERVICE, DEPARTMENT OF THE INTERIOR

15,569 0

SUBTOTAL DEPARTMENT OF HOMELAND SECURITY

326,762 426,254

AGENCY FOR INTERNATIONAL DEVELOPMENT

AGENCY FOR INTERNATIONAL DEVELOPMENT

PASS-THROUGH PROGRAMS FROM:

Michigan State University

R&D

GGB 98.RC062952 CSU

13,684 0

SUBTOTAL PASS-THROUGH PROGRAMS FROM:

13,684 0

SUBTOTAL AGENCY FOR INTERNATIONAL DEVELOPMENT

13,684 0

UNITED STATES AGENCY FOR INTERNATIONAL DEVELOPMENT

DIRECT FROM:

UNITED STATES AGENCY FOR INTERNATIONAL DEVELOPMENT

UNSAID Foreign Assistance for Programs Overseas

UNSAID Foreign Assistance for Programs Overseas

UNSAID Foreign Assistance for Programs Overseas

UNSAID Development Partnerships for University Cooperation and Development

GGB 98.001 / 98.688-A-00-10-00131-03 67,963
 GGB 98.001 / 98.AID-OAA-L-10-00001 774,457
 GGB 98.001 / 98.EEM-A-00-10-00001 56,669
 GFB 98.012 267,079

768,711
 803,331
 36,000
 0

SUBTOTAL DIRECT FROM:

1,166,168 1,608,042

PASS-THROUGH PROGRAMS FROM:

New Mexico State University

R&D

GGB 98.Q01226

2,927 0

SUBTOTAL PASS-THROUGH PROGRAMS FROM:

2,927 0

SUBTOTAL UNITED STATES AGENCY FOR INTERNATIONAL DEVELOPMENT

1,169,095 1,608,042

SUBTOTAL AGENCY FOR INTERNATIONAL DEVELOPMENT

1,182,779 1,608,042

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

NONCASH
INDICATOR

STATE¹
AGENCY

CFDA / OTHER ID NUMBER

DIRECT
EXPENDITURES

PASSED TO
SUBRECIPIENTS

FEDERAL AGENCIES NOT USING CFDA NUMBERS

OTHER FEDERAL AGENCIES

DIRECT FROM:

OTHER FEDERAL AGENCIES

R&D

GGB 99.HSHQDC-10-C-00130 P0001

327,347

57,968

R&D

GFB 99.OF-CON

19

0

R&D

GGB 99.PO#1204442

11,711

0

SUBTOTAL DIRECT FROM:

339,077

57,968

PASS-THROUGH PROGRAMS FROM:

IIE-Institute of International Education

R&D

GGB 99. 10

3,000

0

Numerica Corporation

R&D

GGB 99.1144-001-01

5,583

0

Sanofi-Aventis U.S., LLC

R&D

GGB 99.COIC 018 CORE

6,615

0

SUBTOTAL PASS-THROUGH PROGRAMS FROM:

15,198

0

SUBTOTAL OTHER FEDERAL AGENCIES

354,275

57,968

SUBTOTAL FEDERAL AGENCIES NOT USING CFDA NUMBERS

354,275

57,968

SUBTOTAL RESEARCH AND DEVELOPMENT-CLUSTER

688,678,677

79,300,365

SCHOOL IMPROVEMENT GRANTS

DEPARTMENT OF EDUCATION

DEPARTMENT OF EDUCATION

DIRECT FROM:

DEPARTMENT OF EDUCATION

ARRA Stimulus Funds Title I-A School Improvement

DAA 84.388

491,422

12,499,350

SUBTOTAL DIRECT FROM:

491,422

12,499,350

SUBTOTAL DEPARTMENT OF EDUCATION

491,422

12,499,350

OFFICE OF ELEMENTARY AND SECONDARY EDUCATION, DEPARTMENT OF EDUCATION

DIRECT FROM:

OFFICE OF ELEMENTARY AND SECONDARY EDUCATION, DEPARTMENT OF EDUCATION

School Improvement Grants

DAA 84.377

129,957

1,340,561

SUBTOTAL DIRECT FROM:

129,957

1,340,561

SUBTOTAL OFFICE OF ELEMENTARY AND SECONDARY EDUCATION, DEPARTMENT OF EDUCATION

129,957

1,340,561

SUBTOTAL DEPARTMENT OF EDUCATION

621,379

13,839,911

SUBTOTAL SCHOOL IMPROVEMENT GRANTS

621,379

13,839,911

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

NONCASH
INDICATOR

STATE¹
AGENCY

CFDA / OTHER ID NUMBER

DIRECT
EXPENDITURES

PASSED TO
SUBRECIPIENTS

SECTION 8-CLUSTER										

DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT										
PUBLIC AND INDIAN HOUSING, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT										
DIRECT FROM:										
PUBLIC AND INDIAN HOUSING, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT										
Lower Income Housing Assistance Program: Section 8 Moderate Rehabilitation							NAA	14.856 / 14.CO901	58,939	0
Lower Income Housing Assistance Program: Section 8 Moderate Rehabilitation							NAA	14.856 / 14.CO911	177,248	15,645
SUBTOTAL DIRECT FROM:									236,187	15,645
SUBTOTAL PUBLIC AND INDIAN HOUSING, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT									236,187	15,645
SUBTOTAL DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT									236,187	15,645
SUBTOTAL SECTION 8-CLUSTER									236,187	15,645

SNAP-CLUSTER										

DEPARTMENT OF AGRICULTURE										
FOOD AND CONSUMER SERVICE, DEPARTMENT OF AGRICULTURE										
DIRECT FROM:										
FOOD AND CONSUMER SERVICE, DEPARTMENT OF AGRICULTURE										
Supplemental Nutrition Assistance Program							IHA	10.551	812,866,844	1,026,630
State Administrative Matching Grants for the Special Nutrition Assistance Program							IHA	10.561	15,537,223	37,893,471
SUBTOTAL DIRECT FROM:									828,404,067	38,920,101
SUBTOTAL FOOD AND CONSUMER SERVICE, DEPARTMENT OF AGRICULTURE									828,404,067	38,920,101
SUBTOTAL DEPARTMENT OF AGRICULTURE									828,404,067	38,920,101
SUBTOTAL SNAP-CLUSTER									828,404,067	38,920,101

SPECIAL EDUCATION (IDEA)-CLUSTER										

DEPARTMENT OF EDUCATION										
OFFICE OF ASSISTANT SECRETARY FOR SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION										
DIRECT FROM:										
OFFICE OF ASSISTANT SECRETARY FOR SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION										
Special Education_Preschool Grants							DAA	84.173	1,301,294	3,418,403
SUBTOTAL DIRECT FROM:									1,301,294	3,418,403
SUBTOTAL OFFICE OF ASSISTANT SECRETARY FOR SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION									1,301,294	3,418,403
OFFICE OF SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION										

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

NONCASH
INDICATOR

STATE¹
AGENCY

CFDA / OTHER ID NUMBER

DIRECT
EXPENDITURES

PASSED TO
SUBRECIPIENTS

DIRECT FROM:

OFFICE OF SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION
 Special Education: Grants to States
 ARRA Stimulus Funds IDEA Part B
 ARRA Stimulus Funds IDEA Preschool

DAA 84.027
 DAA 84.391
 DAA 84.392

11,359,958
 0
 0

141,914,987
 22,584,097
 1,381,434

SUBTOTAL DIRECT FROM:

11,359,958

165,880,518

PASS-THROUGH PROGRAMS FROM:

State of Louisiana
 Special Education: Grants to States

GKA 84.027 / 84.655305

20,974

0

SUBTOTAL PASS-THROUGH PROGRAMS FROM:

20,974

0

SUBTOTAL OFFICE OF SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION

11,380,932

165,880,518

SUBTOTAL DEPARTMENT OF EDUCATION

12,682,226

169,298,921

SUBTOTAL SPECIAL EDUCATION (IDEA)-CLUSTER

12,682,226

169,298,921

STATE FISCAL STABIL-CLUSTER

DEPARTMENT OF EDUCATION

DEPARTMENT OF EDUCATION

DIRECT FROM:

DEPARTMENT OF EDUCATION
 ARRA
 ARRA

EAA 84.394
 EAA 84.397

10,860,971
 7,868,663

0
 0

SUBTOTAL DIRECT FROM:

18,729,634

0

SUBTOTAL DEPARTMENT OF EDUCATION

18,729,634

0

SUBTOTAL DEPARTMENT OF EDUCATION

18,729,634

0

SUBTOTAL STATE FISCAL STABIL-CLUSTER

18,729,634

0

STATEWIDE DATA SYSTEMS

DEPARTMENT OF EDUCATION

INSTITUTE OF EDUCATION SCIENCES, DEPARTMENT OF EDUCATION

DIRECT FROM:

INSTITUTE OF EDUCATION SCIENCES, DEPARTMENT OF EDUCATION
 ARRA SLDS

DAA 84.384

3,771,860

1,355,659

SUBTOTAL DIRECT FROM:

3,771,860

1,355,659

SUBTOTAL INSTITUTE OF EDUCATION SCIENCES, DEPARTMENT OF EDUCATION

3,771,860

1,355,659

SUBTOTAL DEPARTMENT OF EDUCATION

3,771,860

1,355,659

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

SUBTOTAL STATEWIDE DATA SYSTEMS

NONCASH
INDICATOR

STATE¹
AGENCY

CFDA / OTHER ID NUMBER

DIRECT
EXPENDITURES

PASSED TO
SUBRECIPIENTS

3,771,860

1,355,659

STUDENT FINANCIAL ASSISTANCE-CLUSTE

DEPARTMENT OF EDUCATION

DEPARTMENT OF EDUCATION

DIRECT FROM:

DEPARTMENT OF EDUCATION

Teacher Education Assistance for College and Higher Education Grants (TEACH Grants) GFE 84.379 235,000 0
 Teacher Education Assistance for College and Higher Education Grants (TEACH Grants) GKA 84.379 83,000 0
 Teacher Education Assistance for College and Higher Education Grants (TEACH Grants) GTA 84.379 197,176 0
 Teacher Education Assistance for College and Higher Education Grants (TEACH Grants) GGJ 84.379 / 84.P379T111209 5,899 0
 Teacher Education Assistance for College and Higher Education Grants (TEACH Grants) GGJ 84.379 / 84.P379T121209 62,250 0

SUBTOTAL DIRECT FROM:

583,325

0

SUBTOTAL DEPARTMENT OF EDUCATION

583,325

0

OFFICE OF POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION

DIRECT FROM:

OFFICE OF POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION

Academic Competitiveness Grants GFB 84.375 5,893 0
 Academic Competitiveness Grants GFC 84.375 (1,675) 0
 Academic Competitiveness Grants GFE 84.375 (1,064) 0
 Academic Competitiveness Grants GGB 84.375 2,888 0
 Academic Competitiveness Grants GJC 84.375 (282) 0
 Academic Competitiveness Grants GJD 84.375 (1,780) 0
 Academic Competitiveness Grants GJL 84.375 188 0
 Academic Competitiveness Grants GWA 84.375 755 0
 Academic Competitiveness Grants GJE 84.375 / 84. 0 3,157 0
 Academic Competitiveness Grants GGJ 84.375 / 84.P375A101209 450 0

SUBTOTAL DIRECT FROM:

8,530

0

SUBTOTAL OFFICE OF POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION

8,530

0

OFFICE OF STUDENT FINANCIAL ASSISTANCE PROGRAMS, DEPARTMENT OF EDUCATION

DIRECT FROM:

OFFICE OF STUDENT FINANCIAL ASSISTANCE PROGRAMS, DEPARTMENT OF EDUCATION

Federal Supplemental Educational Opportunity Grants GFB 84.007 698,366 0
 Federal Supplemental Educational Opportunity Grants GFC 84.007 247,371 0
 Federal Supplemental Educational Opportunity Grants GFE 84.007 230,003 0
 Federal Supplemental Educational Opportunity Grants GGB 84.007 539,262 0
 Federal Supplemental Educational Opportunity Grants GGJ 84.007 469,542 0
 Federal Supplemental Educational Opportunity Grants GJB 84.007 72,786 0
 Federal Supplemental Educational Opportunity Grants GJC 84.007 34,736 0
 Federal Supplemental Educational Opportunity Grants GJD 84.007 278,749 0
 Federal Supplemental Educational Opportunity Grants GJF 84.007 20,682 0
 Federal Supplemental Educational Opportunity Grants GJG 84.007 20,435 0
 Federal Supplemental Educational Opportunity Grants GJH 84.007 29,884 0
 Federal Supplemental Educational Opportunity Grants GJJ 84.007 252,320 0
 Federal Supplemental Educational Opportunity Grants GJK 84.007 167,550 0
 Federal Supplemental Educational Opportunity Grants GJL 84.007 129,888 0
 Federal Supplemental Educational Opportunity Grants GJM 84.007 58,816 0
 Federal Supplemental Educational Opportunity Grants GJR 84.007 30,729 0
 Federal Supplemental Educational Opportunity Grants GJT 84.007 25,368 0
 Federal Supplemental Educational Opportunity Grants GKA 84.007 223,291 0
 Federal Supplemental Educational Opportunity Grants GTA 84.007 548,115 0
 Federal Supplemental Educational Opportunity Grants GWA 84.007 85,760 0
 Federal Supplemental Educational Opportunity Grants GYA 84.007 145,580 0
 Federal Supplemental Educational Opportunity Grants GZA 84.007 115,646 0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER		DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Federal Supplemental Educational Opportunity Grants		GJE	84.007	/ 84.	241,777	0
Federal Supplemental Educational Opportunity Grants		GSA	84.007	/ 84.P007A090715	98,903	0
Federal Supplemental Educational Opportunity Grants		GLA	84.007	/ 84.P007A0x0707	100,710	0
Federal Family Education Loans		GDA	84.032		402,811,650	0
Federal Family Education Loans		GGE	84.032		23,547,826	0
Federal Family Education Loans		GGJ	84.032		1,214,652	0
Federal Family Education Loans		GKA	84.032		4,903,208	0
Federal Family Education Loans		GSA	84.032	/ 84.P268K115271	16,339,730	0
Federal Work Study Program		GPB	84.033		1,749,575	0
Federal Work Study Program		GFC	84.033		37,723	0
Federal Work Study Program		GFE	84.033		864,569	0
Federal Work Study Program		GGB	84.033		816,080	0
Federal Work Study Program		GGJ	84.033		453,441	0
Federal Work Study Program		GJB	84.033		155,550	0
Federal Work Study Program		GJC	84.033		138,950	0
Federal Work Study Program		GJD	84.033		183,157	0
Federal Work Study Program		GJF	84.033		6,918	0
Federal Work Study Program		GJG	84.033		29,001	0
Federal Work Study Program		GJH	84.033		60,820	0
Federal Work Study Program		GJJ	84.033		293,970	0
Federal Work Study Program		GJK	84.033		175,980	0
Federal Work Study Program		GJL	84.033		160,061	0
Federal Work Study Program		GJM	84.033		114,411	0
Federal Work Study Program		GJR	84.033		87,500	0
Federal Work Study Program		GJT	84.033		32,454	0
Federal Work Study Program		GKA	84.033		364,452	0
Federal Work Study Program		GTA	84.033		529,522	0
Federal Work Study Program		GWA	84.033		178,706	0
Federal Work Study Program		GYA	84.033		289,320	0
Federal Work Study Program		GZA	84.033		165,477	0
Federal Work Study Program		GJE	84.033	/ 84.	300,106	0
Federal Work Study Program		GSA	84.033	/ 84.P033A080715	158,033	0
Federal Work Study Program		GLA	84.033	/ 84.P033A0x0707	154,088	0
Perkins Loan Cancellations		GPB	84.037		83,910	0
Perkins Loan Cancellations		GFC	84.037		26,692	0
Perkins Loan Cancellations		GFE	84.037		259,594	0
Perkins Loan Cancellations		GJT	84.037		(498,153)	0
Perkins Loan Cancellations		GTA	84.037		86,688	0
Perkins Loan Cancellations		GYA	84.037		10,871	0
Federal Perkins Loan Program_Federal Capital Contributions	*	GPB	84.038		16,490,195	0
Federal Perkins Loan Program_Federal Capital Contributions	*	GFE	84.038		6,986,476	0
Federal Perkins Loan Program_Federal Capital Contributions	*	GGB	84.038		13,670,278	0
Federal Perkins Loan Program_Federal Capital Contributions	*	GGJ	84.038		3,596,508	0
Federal Perkins Loan Program_Federal Capital Contributions	*	GJT	84.038		1,308,055	0
Federal Perkins Loan Program_Federal Capital Contributions	*	GKA	84.038		7,209,592	0
Federal Perkins Loan Program_Federal Capital Contributions	*	GLA	84.038		3,670,696	0
Federal Perkins Loan Program_Federal Capital Contributions	*	GSA	84.038		1,951,839	0
Federal Perkins Loan Program_Federal Capital Contributions	*	GTA	84.038		44,409,724	0
Federal Perkins Loan Program_Federal Capital Contributions	*	GWA	84.038		1,296,270	0
Federal Perkins Loan Program_Federal Capital Contributions	*	GYA	84.038		9,871,692	0
Federal Perkins Loan Program_Federal Capital Contributions	*	GZA	84.038		1,210,331	0
Federal Pell Grant Program		GPB	84.063		19,390,355	0
Federal Pell Grant Program		GFC	84.063		10,680,642	0
Federal Pell Grant Program		GFE	84.063		14,354,612	0
Federal Pell Grant Program		GGB	84.063		22,295,744	0
Federal Pell Grant Program		GGE	84.063		2,966,981	0
Federal Pell Grant Program		GGJ	84.063		10,398,170	0
Federal Pell Grant Program		GJB	84.063		10,544,550	0
Federal Pell Grant Program		GJC	84.063		11,935,608	0
Federal Pell Grant Program		GJD	84.063		23,146,341	0
Federal Pell Grant Program		GJF	84.063		1,512,524	0
Federal Pell Grant Program		GJG	84.063		2,545,770	0
Federal Pell Grant Program		GJH	84.063		3,281,850	0
Federal Pell Grant Program		GJJ	84.063		26,779,884	0
Federal Pell Grant Program		GJK	84.063		16,762,350	0
Federal Pell Grant Program		GJL	84.063		11,860,100	0
Federal Pell Grant Program		GJM	84.063		4,443,386	0
Federal Pell Grant Program		GJR	84.063		2,924,226	0
Federal Pell Grant Program		GJT	84.063		1,157,930	0
Federal Pell Grant Program		GKA	84.063		12,994,345	0
Federal Pell Grant Program		GTA	84.063		36,390,922	0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER		DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Federal Pell Grant Program		GWA	84.063		2,512,056	0
Federal Pell Grant Program		GYA	84.063		6,215,410	0
Federal Pell Grant Program		GZA	84.063		15,560,974	0
Federal Pell Grant Program		GJE	84.063	/ 84.	28,094,483	0
Federal Pell Grant Program		GSA	84.063	/ 84.College Assist	5,658,077	0
Federal Pell Grant Program		GLA	84.063	/ 84.P063P0x1201	2,937,941	0
Federal Direct Student Loans		GFB	84.268		162,649,303	0
Federal Direct Student Loans		GFC	84.268		47,846,242	0
Federal Direct Student Loans		GFE	84.268		178,984,409	0
Federal Direct Student Loans		GGB	84.268		159,309,163	0
Federal Direct Student Loans		GJB	84.268		19,696,129	0
Federal Direct Student Loans		GJC	84.268		16,650,115	0
Federal Direct Student Loans		GJD	84.268		43,787,234	0
Federal Direct Student Loans		GJF	84.268		1,831,314	0
Federal Direct Student Loans		GJG	84.268		2,642,201	0
Federal Direct Student Loans		GJH	84.268		2,813,232	0
Federal Direct Student Loans		GJK	84.268		19,848,927	0
Federal Direct Student Loans		GJL	84.268		24,521,226	0
Federal Direct Student Loans		GJM	84.268		2,794,545	0
Federal Direct Student Loans		GJR	84.268		3,680,676	0
Federal Direct Student Loans		GJT	84.268		2,147,100	0
Federal Direct Student Loans		GKA	84.268		79,327,274	0
Federal Direct Student Loans		GWA	84.268		9,272,741	0
Federal Direct Student Loans		GYA	84.268		21,745,280	0
Federal Direct Student Loans		GZA	84.268		46,002,307	0
Federal Direct Student Loans		GTA	84.268		106,797,405	0
Federal Direct Student Loans		GJE	84.268	/ 84.	61,289,375	0
Federal Direct Student Loans		GGJ	84.268	/ 84.P268K101209	55	0
Federal Direct Student Loans		GGJ	84.268	/ 84.P268K111209	137,950	0
Federal Direct Student Loans		GGJ	84.268	/ 84.P268K121209	25,491,761	0
Federal Direct Student Loans		GLA	84.268	/ 84.P268Kx1201	26,465,706	0
National Science and Mathematics Access to Retain Talent (SMART) Grants		GFB	84.376		59,912	0
National Science and Mathematics Access to Retain Talent (SMART) Grants		GFC	84.376		7,000	0
National Science and Mathematics Access to Retain Talent (SMART) Grants		GFE	84.376		800	0
National Science and Mathematics Access to Retain Talent (SMART) Grants		GGB	84.376		20,000	0
National Science and Mathematics Access to Retain Talent (SMART) Grants		GKA	84.376		77,241	0
National Science and Mathematics Access to Retain Talent (SMART) Grants		GYA	84.376		(622)	0
SUBTOTAL DIRECT FROM:					1,946,065,689	0
PASS-THROUGH PROGRAMS FROM:						
CA						
Federal Direct Student Loans		GJJ	84.268		26,073,299	0
Non-CA						
Federal Family Education Loans		GJJ	84.032		228,641	0
OFFICE OF CONTRACTS & GRANTS CLEARING AC						
Federal Work Study Program		GFB	84.033	/ 84.OCGA CLEARING ACCT	248,901	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					26,550,841	0
SUBTOTAL OFFICE OF STUDENT FINANCIAL ASSISTANCE PROGRAMS, DEPARTMENT OF EDUCATION					1,972,616,530	0
SUBTOTAL DEPARTMENT OF EDUCATION					1,973,208,385	0

DEPARTMENT OF HEALTH AND HUMAN SERVICES						
HEALTH RESOURCES AND SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES						
DIRECT FROM:						
HEALTH RESOURCES AND SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES						
Nurse Faculty Loan Program (NFLP)		GFE	93.264		879,720	0
Nurse Faculty Loan Program (NFLP)		GKA	93.264		34,864	0
Nurse Faculty Loan Program (NFLP)		GGJ	93.264	/ 93.E01HP18946-01	11,686	0
Nurse Faculty Loan Program (NFLP)		GGJ	93.264	/ 93.E01HP18946-02-00	50,000	0
Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students		GFE	93.342		1,929,247	0
Nursing Student Loans		GFE	93.364		1,957,296	0
ARRA - Nurse Faculty Loan Program		GFE	93.408		1,711	0
Scholarships for Health Professions Students from Disadvantaged Backgrounds		GFE	93.925		507,725	0
Scholarships for Health Professions Students from Disadvantaged Backgrounds		GGB	93.925		390,802	0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

NONCASH
INDICATOR

STATE¹
AGENCY

CFDA / OTHER ID NUMBER

DIRECT
EXPENDITURES

PASSED TO
SUBRECIPIENTS

SUBTOTAL DIRECT FROM:					5,763,051	0
SUBTOTAL HEALTH RESOURCES AND SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES					5,763,051	0
SUBTOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES					5,763,051	0
SUBTOTAL STUDENT FINANCIAL ASSISTANCE-CLUSTE					1,978,971,436	0

TANF-CLUSTER

DEPARTMENT OF HEALTH AND HUMAN SERVICES

ADMINISTRATION FOR CHILDREN AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES

DIRECT FROM:

ADMINISTRATION FOR CHILDREN AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES

Temporary Assistance for Needy Families
 Temporary Assistance for Needy Families

GJD 93.558
 IHA 93.558

858,849
 3,708,662

0
 164,385,850

SUBTOTAL DIRECT FROM:

4,567,511

164,385,850

PASS-THROUGH PROGRAMS FROM:

DENVER DEPT OF HUMAN SERVICES

Temporary Assistance for Needy Families
 Temporary Assistance for Needy Families
 Temporary Assistance for Needy Families
 Temporary Assistance for Needy Families

GFE 93.558 / 93.AWD-112954
 GFE 93.558 / 93.AWD103772
 GFE 93.558 / 93.CE52114
 GFE 93.558 / 93.PN:200701-184

122,096
 46,376
 130,310
 (156)

0
 0
 0
 0

SUBTOTAL PASS-THROUGH PROGRAMS FROM:

298,626

0

SUBTOTAL ADMINISTRATION FOR CHILDREN AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES

4,866,137

164,385,850

SUBTOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES

4,866,137

164,385,850

SUBTOTAL TANF-CLUSTER

4,866,137

164,385,850

TEACHER QUALITY PARTNERSHIP

DEPARTMENT OF EDUCATION

DEPARTMENT OF EDUCATION

PASS-THROUGH PROGRAMS FROM:

UNIVERSITY OF NEVADA, RENO

Teacher Quality Partnerships, Recovery Act

GFE 84.405 / 84.AWD-113755

44,531

0

SUBTOTAL PASS-THROUGH PROGRAMS FROM:

44,531

0

SUBTOTAL DEPARTMENT OF EDUCATION

44,531

0

OFFICE OF INNOVATION AND IMPROVEMENT, DEPARTMENT OF EDUCATION

DIRECT FROM:

OFFICE OF INNOVATION AND IMPROVEMENT, DEPARTMENT OF EDUCATION

Teacher Quality Partnership Grants

GTA 84.336

30

0

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

NONCASH
INDICATOR

STATE¹
AGENCY

CFDA / OTHER ID NUMBER

DIRECT
EXPENDITURES

PASSED TO
SUBRECIPIENTS

PROGRAM NAME	NONCASH INDICATOR	STATE ¹ AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
SUBTOTAL DIRECT FROM:				30	0
SUBTOTAL OFFICE OF INNOVATION AND IMPROVEMENT, DEPARTMENT OF EDUCATION				30	0
SUBTOTAL DEPARTMENT OF EDUCATION				44,561	0
SUBTOTAL TEACHER QUALITY PARTNERSHIP				44,561	0

TITLE I PART A-CLUSTER

DEPARTMENT OF EDUCATION

DEPARTMENT OF EDUCATION

DIRECT FROM:

DEPARTMENT OF EDUCATION

ARRA Stimulus Funds Title I

DAA 84.389

0 22,959,452

SUBTOTAL DIRECT FROM:

0 22,959,452

SUBTOTAL DEPARTMENT OF EDUCATION

0 22,959,452

OFFICE OF ELEMENTARY AND SECONDARY EDUCATION, DEPARTMENT OF EDUCATION

DIRECT FROM:

OFFICE OF ELEMENTARY AND SECONDARY EDUCATION, DEPARTMENT OF EDUCATION

Title I Grants to Local Educational Agencies

DAA 84.010

2,081,390 153,613,800

SUBTOTAL DIRECT FROM:

2,081,390 153,613,800

PASS-THROUGH PROGRAMS FROM:

Denver Public Schools

Title I Grants to Local Educational Agencies

GTA 84.010

34,323 0

SUBTOTAL PASS-THROUGH PROGRAMS FROM:

34,323 0

SUBTOTAL OFFICE OF ELEMENTARY AND SECONDARY EDUCATION, DEPARTMENT OF EDUCATION

2,115,713 153,613,800

SUBTOTAL DEPARTMENT OF EDUCATION

2,115,713 176,573,252

SUBTOTAL TITLE I PART A-CLUSTER

2,115,713 176,573,252

TRANSIT SERVICES-CLUSTER

DEPARTMENT OF TRANSPORTATION

FEDERAL TRANSIT ADMINISTRATION, DEPARTMENT OF TRANSPORTATION

DIRECT FROM:

FEDERAL TRANSIT ADMINISTRATION, DEPARTMENT OF TRANSPORTATION

Capital Assistance Program for Elderly Persons & Persons with Disabilities

HAA 20.513

31,704 497,950

Job Access: Reverse Commute

HAA 20.516

0 1,462,017

New Freedom Program

HAA 20.521

0 717,802

SUBTOTAL DIRECT FROM:

31,704 2,677,769

SUBTOTAL FEDERAL TRANSIT ADMINISTRATION, DEPARTMENT OF TRANSPORTATION

31,704 2,677,769

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

NONCASH
INDICATOR

STATE¹
AGENCY

CFDA / OTHER ID NUMBER

DIRECT
EXPENDITURES

PASSED TO
SUBRECIPIENTS

SUBTOTAL DEPARTMENT OF TRANSPORTATION

31,704

2,677,769

SUBTOTAL TRANSIT SERVICES-CLUSTER

31,704

2,677,769

TRIO-CLUSTER

DEPARTMENT OF EDUCATION

OFFICE OF ASSISTANT SECRETARY FOR POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION

DIRECT FROM:

OFFICE OF ASSISTANT SECRETARY FOR POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION

TRIO: Student Support Services

GFB 84.042

342,981

0

TRIO: Student Support Services

GFE 84.042

242,000

0

TRIO: Student Support Services

GJC 84.042

281,081

0

TRIO: Student Support Services

GJD 84.042

314,559

0

TRIO: Student Support Services

GJF 84.042

248,558

0

TRIO: Student Support Services

GJH 84.042

239,873

0

TRIO: Student Support Services

GJJ 84.042

502,506

0

TRIO: Student Support Services

GJK 84.042

375,011

0

TRIO: Student Support Services

GJM 84.042

559,045

0

TRIO: Student Support Services

GJR 84.042

249,509

0

TRIO: Student Support Services

GTA 84.042

263,441

0

TRIO: Student Support Services

GYA 84.042

235,591

0

TRIO: Student Support Services

GZA 84.042

33,612

0

TRIO: Student Support Services

GSA 84.042 / 84.P042A070114

34,205

0

TRIO: Student Support Services

GGB 84.042 / 84.P042A070638-10

24,500

0

TRIO: Student Support Services

GGB 84.042 / 84.P042A070638-11 action

376,233

0

TRIO: Student Support Services

GSA 84.042 / 84.P042A100802

283,620

0

TRIO: Student Support Services

GGJ 84.042 / 84.P042A101156

292,835

0

TRIO: Student Support Services

GSA 84.042 / 84.P042A110400

253,718

0

TRIO: Student Support Services

GKA 84.042 / 84.P042A110591

214,224

0

TRIO: Student Support Services

GKA 84.042 / 84.P042A060794

43,166

0

TRIO: Talent Search

GJB 84.044

245,187

0

TRIO: Talent Search

GJD 84.044

122,081

0

TRIO: Talent Search

GSA 84.044 / 84.P044A070091

30,070

0

TRIO: Talent Search

GSA 84.044 / 84.P044A110066

268,866

0

TRIO: Talent Search

GGB 84.044 / 84.P044A110356

8,934

0

TRIO: Talent Search

GGB 84.044 / 84.P044A110356-12

259,281

0

TRIO: Talent Search

GGB 84.044 / 84.P044A070783

4,246

0

TRIO: Upward Bound

GGB 84.044 / 84.P044A070783-10

67,934

0

TRIO: Upward Bound

GFB 84.047

477,595

0

TRIO: Upward Bound

GFE 84.047

234,982

0

TRIO: Upward Bound

GGJ 84.047

277,851

0

TRIO: Upward Bound

GJK 84.047

300,543

0

TRIO: Upward Bound

GJM 84.047

598,714

0

TRIO: Upward Bound

GTA 84.047

643,698

0

TRIO: Upward Bound

GYA 84.047

446,271

0

TRIO: Upward Bound

GSA 84.047 / 84.P047A080325

208,789

0

TRIO: Upward Bound

GGB 84.047 / 84.P047A080594-11

383,983

0

TRIO: Upward Bound

GGJ 84.047 / 84.P047A080944

360,729

0

TRIO: Upward Bound

GKA 84.047 / 84.P047A080989

169,855

0

TRIO: Upward Bound

GGJ 84.047 / 84.P047A120830

48,331

0

TRIO: Upward Bound

GGB 84.047 / 84.P047A120867

90,847

0

TRIO: Upward Bound

GKA 84.047 / 84.P047A120887

28,008

0

TRIO: Upward Bound

GGB 84.047 / 84.P04A080594

9,143

0

TRIO: Upward Bound

GGB 84.047 / 84.P407A100027

359,633

18,814

SUBTOTAL DIRECT FROM:

11,055,839

18,814

SUBTOTAL OFFICE OF ASSISTANT SECRETARY FOR POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION

11,055,839

18,814

OFFICE OF POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

NONCASH
INDICATOR

STATE¹
AGENCY

CFDA / OTHER ID NUMBER

DIRECT
EXPENDITURES

PASSED TO
SUBRECIPIENTS

DIRECT FROM:

OFFICE OF POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION

TRIO_Educational Opportunity Centers

TRIO_Educational Opportunity Centers

TRIO_Educational Opportunity Centers

TRIO_Educational Opportunity Centers

TRIO_McNair Post-Baccalaureate Achievement

TRIO_McNair Post-Baccalaureate Achievement

GJD 84.066
 GGJ 84.066 / 84.P066A060099
 GGB 84.066 / 84.P066A080301-11
 GGJ 84.066 / 84.P066A110146
 GFB 84.217
 GKA 84.217 / 84.P217A080039

738,012
 85,754
 520,671
 338,347
 283,615
 202,563

0
 0
 0
 0
 0
 0

SUBTOTAL DIRECT FROM:

2,168,962 0

SUBTOTAL OFFICE OF POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION

2,168,962 0

SUBTOTAL DEPARTMENT OF EDUCATION

13,224,801 18,814

SUBTOTAL TRIO-CLUSTER

13,224,801 18,814

VOC REHAB-CLUSTER

DEPARTMENT OF EDUCATION

DEPARTMENT OF EDUCATION

DIRECT FROM:

DEPARTMENT OF EDUCATION

ARRA - Basic Support, Div of Voc Rehab

IHA 84.390

819,233 0

SUBTOTAL DIRECT FROM:

819,233 0

SUBTOTAL DEPARTMENT OF EDUCATION

819,233 0

OFFICE OF SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION

DIRECT FROM:

OFFICE OF SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION

Rehabilitation Services_Vocational Rehabilitation Grants to States

IHA 84.126

33,707,382 5,761,035

SUBTOTAL DIRECT FROM:

33,707,382 5,761,035

SUBTOTAL OFFICE OF SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION

33,707,382 5,761,035

SUBTOTAL DEPARTMENT OF EDUCATION

34,526,615 5,761,035

SUBTOTAL VOC REHAB-CLUSTER

34,526,615 5,761,035

WIA-CLUSTER

DEPARTMENT OF LABOR

EMPLOYMENT AND TRAINING ADMINISTRATION, DEPARTMENT OF LABOR

DIRECT FROM:

EMPLOYMENT AND TRAINING ADMINISTRATION, DEPARTMENT OF LABOR

WIA Adult Program

WIA Adult Programs ARRA

WIA Youth Activities

WIA Dislocated Worker Formula Grants

KAA 17.258
 KAA 17.258
 KAA 17.259
 KAA 17.278

2,759,715
 1,533
 1,501,064
 2,627,055

10,867,946
 0
 6,183,038
 5,123,048

SUBTOTAL DIRECT FROM:

6,889,367 22,174,032

STATE OF COLORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

NONCASH
INDICATOR

STATE¹
AGENCY

CFDA / OTHER ID NUMBER

DIRECT
EXPENDITURES

PASSED TO
SUBRECIPIENTS

SUBTOTAL EMPLOYMENT AND TRAINING ADMINISTRATION, DEPARTMENT OF LABOR

6,889,367

22,174,032

SUBTOTAL DEPARTMENT OF LABOR

6,889,367

22,174,032

SUBTOTAL WIA-CLUSTER

6,889,367

22,174,032

TOTAL

9,127,074,479

1,593,167,467

STATE OF COLORADO
FEDERAL ASSISTANCE REPORTED BY STATE AGENCIES
FOR THE FISCAL YEAR ENDING JUNE 30, 2012

Note 1. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the State of Colorado agencies and institutions of higher education. The information in this schedule is presented in accordance with the requirements of the Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Under A-133, an award is considered expended when certain events related to the award occur. These include:

- Expenditure/expense transactions associated with grants, cost reimbursement contracts, cooperative agreements, and direct appropriations. The State of Colorado recognizes expenditures/expenses on the modified accrual or full accrual basis depending on the fund used. See note 5 of the Basic Financial Statements for additional information.
- Disbursement of amounts entitling the state to an interest subsidy
- Use of loan proceeds under loan and loan guarantee programs
- Distribution or consumption of food commodities
- Receipt of property or surplus property
- Disbursement of funds to subrecipients
- The period when insurance is in force
- Receipt or use of program income

As a result of these criteria, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the basic financial statements.

Note 2. Report Organization - Federal Assistance Reported by State Agencies

The Report is organized first by cash assistance and then by noncash assistance. Within these subgroups, the information is sorted by agency indicator.

Note 3. Other Assistance

Most noncash assistance is reported on the final two pages of the Federal Assistance Reported by State Agencies. The following provides additional information about amounts shown in the report that federal agencies consider to be assistance.

- A. The State Department of Labor and Employment expended \$1,588,683,936 for grant 17.225 - Unemployment Insurance for Federal Employee Compensation Act (FECA) Reimbursable, Federal Extended Benefits, Temporary Extended Unemployment Compensation (TEUC) Benefit Payments and Emergency Unemployment Compensation 2008 (EUC08) Benefit Payments. The total expenditure amount includes the federal portion of the grants and the required state match in the amounts of \$969,178,597 and \$619,505,339, respectively. Included in the federal portion are American Recovery and Reinvestment Act (ARRA) funds in the amount of \$658,107,816.
- B. The State Department of Higher Education expended \$449,045,707 for grant 84.032 - Federal Family Education Loans. Of this amount, \$402,811,650 has been or will be received from the federal government related to incentive fees and reinsurance costs of student loan defaults paid to lenders. The remaining amount is made up of new loan issuances of which \$316,339 was guaranteed by College Assist, and \$45,917,718 was guaranteed by other entities. The outstanding balance of the Federal Family Education Loan program since its inception was \$10,690,433,135 as of June 30, 2012.

**STATE OF COLORADO
FEDERAL ASSISTANCE REPORTED BY STATE AGENCIES
FOR THE FISCAL YEAR ENDING JUNE 30, 2012**

C. The State Department of Human Services expended \$813,893,474 for grant 10.551 Supplemental Nutrition Assistance Program (SNAP). The reported expenditures for benefits under the Supplemental Nutrition Assistance Program (SNAP) (CFDA No. 10.551) are supported by both regularly appropriated funds and incremental funding made available under section 101 of the American Recovery and Reinvestment Act of 2009. The portion of total expenditures for SNAP benefits that is supported by Recovery Act funds varies according to fluctuations in the cost of the Thrifty Food Plan, and to changes in participating households' income, deductions, and assets. This condition prevents USDA from obtaining the regular and Recovery Act components of SNAP benefits expenditures through normal program reporting processes. As an alternative, USDA has computed a weighted average percentage to be applied to the national aggregate SNAP benefits provided to households in order to allocate an appropriate portion thereof to Recovery Act funds. This methodology generates valid results at the national aggregate level but not at the individual State level. Therefore, we cannot validly disaggregate the regular and Recovery Act components of our reported expenditures for SNAP benefits. At the national aggregate level, however, Recovery Act funds account for 16.55 percent of USDAs total expenditures for SNAP benefits in the Federal fiscal year ended September 30, 2011.

Note 4. Subrecipients

All amounts passed-through to subrecipients are identified in the Report under the column titled Passed to Subrecipients.

Note 5. State Agency Codes and Names

Agency Code	Agency Name	Agency Code	Agency Name	Agency Code	Agency Name
AAG	STATE ARCHIVES	GJD	COMMUNITY COLLEGE OF DENVER	LAA	DEPARTMENT OF LAW
AEA	DIVISION OF CENTRAL SERVICES	GJE	FRONT RANGE COMMUNITY COLLEGE	NAA	DEPARTMENT OF LOCAL AFFAIRS
BAA	DEPARTMENT OF AGRICULTURE	GJF	LAMAR COMMUNITY COLLEGE	OAA	DIVISION OF NATIONAL GUARD
CAA	CORRECTIONS ADMINISTRATION	GJG	MORGAN COMMUNITY COLLEGE	OBA	VETERANS AFFAIRS
DAA	DEPARTMENT OF EDUCATION	GJH	OTERO JUNIOR COLLEGE	PAA	DNR - EXECUTIVE DIRECTOR
EAA	OFFICE OF THE GOVERNOR	GJJ	PIKES PEAK COMMUNITY COLLEGE	PBA	DIVISION OF WILDLIFE
EBA	LIEUTENANT GOVERNOR	GJK	PUEBLO COMMUNITY COLLEGE	PDA	WATER CONSERVATION BOARD
EBB	COMMISSION ON COMMUNITY SRVC	GJL	RED ROCKS COMMUNITY COLLEGE	PEA	DIVISION OF WATER RESOURCES
EDA	OFFICE OF ECONOMIC DEVELOPMENT	GJM	TRINIDAD STATE JUNIOR COLLEGE	PHA	OIL AND GAS CONSERVATION COMM
EFA	GOVERNOR'S ENERGY OFFICE	GJR	NORTHEASTERN JUNIOR COLLEGE	PIA	COLORADO GEOLOGICAL SURVEY
EGB	OFFICE OF INFORMATION TECH	GJT	NORTHWESTERN COMMUNITY COLLEGE	PJA	PARKS AND OUTDOOR RECREATION
FAA	DEPT OF PUB HLTH & ENVIRONMENT	GKA	UNIVERSITY OF NORTHERN COLO	PKA	DIV RECLAMATION, MINING, SAFETY
GAA	DEPARTMENT OF HIGHER EDUCATION	GLA	COLORADO SCHOOL OF MINES	PMA	DIVISION OF PARKS AND WILDLIFE
GCA	STATE HISTORICAL SOCIETY	GSA	FORT LEWIS COLLEGE	RAA	DEPARTMENT OF PUBLIC SAFETY
GDA	COLLEGE ASSIST	GTA	METROPOLITAN STATE COLLEGE	SDA	CIVIL RIGHTS DIVISION
GFB	CU - BOULDER	GWA	WESTERN STATE COLLEGE	SFA	DIVISION OF INSURANCE
GFC	CU - COLORADO SPRINGS	GYA	ADAMS STATE COLLEGE	SGA	PUBLIC UTILITIES COMMISSION
GFE	UNIVERSITY OF COLORADO DENVER	GZA	COLORADO MESA UNIVERSITY	SJS	PHARMACY BOARD
GGB	COLORADO STATE UNIVERSITY	HAA	COLO DEPT OF TRANSPORTATION	TAA	REVENUE - ADMINISTRATION
GGE	CSU - GLOBAL CAMPUS	HTB	STATEWIDE BRIDGE ENTERPRISE	UHA	DEPT OF HLTH CARE POLICY & FIN
GGJ	CO STATE UNIVERSITY - PUEBLO	HTC	HIGH PERF TRANSPORT ENTERPRISE	VAA	DEPARTMENT OF STATE
GJA	COLO COMMUNITY COLLEGE SYSTEM	IHA	DEPARTMENT OF HUMAN SERVICES	WBA	TREASURY - OPERATING
GJB	ARAPAHOE COMMUNITY COLLEGE	JAA	JUDICIAL		
GJC	COMMUNITY COLLEGE OF AURORA	KAA	DEPT OF LABOR AND EMPLOYMENT		



December 14, 2012

Required Communications Letter

Members of the Legislative Audit Committee:

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the State of Colorado for the year ended June 30, 2012, and have issued our report thereon dated December 14, 2012. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards in the United States of America and the standards applicable to financial audits contained in the *Government Auditing Standards* issued by the Comptroller General of the United States, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter discussed with you on August 27, 2012. Professional standards also require that we communicate to you the following information related to our audit.

Our Responsibility Under Professional Standards

Our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared by the Office of the State Controller are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve management of its responsibilities. Our responsibility is to plan and perform the audit to obtain reasonable, but not absolute, assurance that the financial statements are free of material misstatement.

In planning and performing our audit, we considered the State of Colorado's (the State) internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinions on the financial statements and not to provide assurance on the internal control over financial reporting. We also considered internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with U.S. Office of Management and Budget (OMB) *Circular A-133*.



We Set the Standard for Good Government

As part of obtaining reasonable assurance about whether the State's financial statements are free of material misstatement, we performed tests of the State's compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit. Also in accordance with OMB *Circular A-133*, we examined, on a test basis, evidence about the State's compliance with the types of compliance requirement described in the OMB *Circular A-133* Compliance Supplement applicable to each of the State's major federal programs for the purpose of expressing an opinion on the State's compliance with those requirements. While our audit provides a reasonable basis for our opinion, it does not provide a legal determination on the State's compliance with those requirements.

We are responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to management's responsibilities in overseeing the financial reporting process. However, we are not required to design procedures specifically to identify such matters.

Qualitative Aspects of Significant Accounting Policies and Practices

Significant Accounting Policies

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the State are described in the notes to the financial statements contained in the Fiscal Year 2012 Comprehensive Annual Financial Report issued under separate cover. As described in the introduction to the Summary of Significant Accounting Policies, the State implemented Governmental Accounting Standards Board (GASB) Statement No. 61, *The Financial Reporting Entity: Omnibus - an amendment of GASB Statements No. 14 and No. 34*, Statement No. 63, *Financial Reporting of Deferred Outflows or Resources, Deferred Inflows of Resources, and Net Position*, and Statement No. 61, *Derivative Instruments: Application of Hedge Accounting Termination Provisions - an amendment to GASB Statement No. 53* in Fiscal Year 2012. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Management Judgments and Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the State's financial statements were taxes receivable, allowance for doubtful accounts,

depreciation of capital assets, deferred revenue, compensated absence liabilities, self-insurance liabilities, incurred but not reported medical assistance liabilities, unclaimed property liabilities, actuarial valuations of post employment benefits, pollution remediation obligation estimates, and unemployment benefits payable. We evaluated the key factors and assumptions used by management to develop these estimates and determined that they are reasonable in relation to the financial statements taken as a whole.

Significant Disclosures

Certain financial disclosures are particularly sensitive because of their significance to the financial statement users. The most sensitive disclosures affecting the financial statements were: investments, pension obligations, other post employment benefits, and prior period adjustments and accounting changes.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Section VII. Appendix B summarizes uncorrected misstatements of the financial statements. Management has determined and we agree that the effects of these uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. Section VII. Appendix B also summarizes misstatements corrected by management that were detected as a result of audit procedures.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested and received certain representations from management that are included in the management representation letter date December 14, 2012.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a “second opinion” on certain situations. If a consultation involves application of an accounting principle to the State’s financial statements or a determination of the type of auditor’s opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, management did not consult with other accountants about auditing and accounting matters.

Independence

We hereby confirm that, as of December 14, 2012, we are independent with respect to the State of Colorado under all relevant professional and regulatory standards.

This information is intended solely for the use of the Legislative Audit Committee and management of the State and is not intended to be and should not be used by anyone other than these specified parties. However, upon release by the Legislative Audit Committee this report is a public document.

A handwritten signature in black ink, appearing to read "Diana M. Steg".

Appendix A

Federal Single Audit Recommendation Locator

Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement / Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
Office of the Governor						
1	II - 5	The Governor's Office of Information Technology (OIT) should work with the other Executive Branch agencies to improve Information Technology service agreement controls by ensuring that existing and new Statewide Internet Portal Authority agreements comply with Colorado Information Security Policies, and include provisions required by OIT's vendor management policy and other applicable legal and regulatory information security requirements.	N/A	Agree	12/2013	N/A
2	II - 7	The Governor's Office of Information Technology (OIT) should work with the other Executive Branch agencies to establish clear roles and responsibilities related to its service provider operations by (a) developing service-level agreements (SLAs) that define the performance expectations for each required security control, describe measurable outcomes, and identify remedies for any identified instances of noncompliance, and ensuring that SLAs are kept current and (b) ensuring that OIT and Executive Branch agencies are clear about their respective responsibilities.	N/A	Agree	6/2013	N/A
3	II - 11	The Governor's Office of Information Technology should identify, document, and implement an enterprise-wide firewall security strategy by (a) identifying and documenting procedures and schedules for patching or updating firewall operating systems; (b) defining rule sets that implement the State's firewall policy while supporting firewall performance and ensuring that all rule sets are reviewed on a periodic basis; (c) conducting regular scanning of critical firewalls; (d) logging, retaining, and regularly reviewing the logs to detect anomalous activities; and (e) managing firewall architectures, policies, software, and other components throughout the life of the firewall solutions.	N/A	Agree	12/2013	N/A

Appendix A

Federal Single Audit Recommendation Locator

Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement / Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
4	II – 17	The Governor’s Office of Information Technology should ensure the completeness and accuracy of Colorado Information Security Policies by (a) revising existing policies to comply with statutes, (b) identifying gaps where the existing policies do not address relevant information technology areas and implementing new or revised policies and directives, and (c) strengthening communication and training to agencies regarding information security policies and its requirements.	N/A	Agree	7/2013	N/A

Appendix A

Federal Single Audit Recommendation Locator

Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement / Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
5	II – 19	<p>The Governor’s Office of Information Technology (OIT) should work with the Department of Personnel & Administration (the Department) to improve KRONOS general computer controls by (a) implementing strong password policies that comply with password requirements listed within Colorado Cyber Security Policies; (b) modifying KRONOS security configurations to lock users out of the system after three failed login attempts and lock the users’ sessions after 15 minutes of inactivity; (c) generating, reviewing, and retaining critical operating system-level and application activity logs (i.e., audit logs) to identify and investigate anomalous activity and successful and unsuccessful login attempts; (d) generating and implementing a login banner for KRONOS; (e) reviewing the current user listing to immediately remove terminated users and, on an ongoing basis, implementing regular reviews of user access to ensure that user access is appropriate and needed and that terminated users are removed in a timely manner; (f) ensuring each KRONOS ID is associated with an identified and documented owner and that IDs are not shared; (g) ensuring that users submit user access request forms that are authorized by the appropriate supervisor and retaining those forms, as required by policy; (h) hardening system configuration settings for KRONOS, as recommended under separate cover; (i) ensuring that all critical components of the KRONOS system are backed up according to Colorado Cyber Security Policies and industry best practices; (j) documenting and testing a disaster recovery plan that incorporates all components listed in Colorado Cyber Security Policies; and (k) providing direction to non-OIT administrators at user departments to ensure awareness of and compliance with Colorado Cyber Security Policies.</p>	N/A	Agree	<ul style="list-style-type: none"> a. 6/2012 b. 6/2012 c. 6/2012 d. Implemented e. 7/2012 f. 6/2012 g. 8/2012 h. 12/2012 i. 6/2013 j. 10/2012 k. 7/2012 	N/A

Appendix A

Federal Single Audit Recommendation Locator

Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement / Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
21	III – 3	Implement policies and procedures to ensure that all Governors’ Energy Office (GEO) nonpayroll costs are properly approved prior to being charged to the grant. In addition, the Office should develop and implement policies and procedures to ensure that GEO personnel costs charged to federal grants are properly applied and reviewed.	81.041 (A)(B) DOE	Agree	3/2013	Michelle Zale (303) 866-3142
22	III – 5	Ensure that Governor’s Energy Office (GEO) staff adhere to subrecipient monitoring requirements for the federal State Energy Program grant. This should specifically include implementing a process to ensure GEO receives all Office of Management and Budget <i>Circular A-133</i> audit reports from applicable subrecipients and following up on findings identified in those reports, as necessary.	81.041 (M) DOE	Agree	7/2013	Michelle Zale (303) 866-3142
23	III – 7	Develop and implement internal controls over American Reinvestment and Recovery Act Section 1512 and the “Federal Financial Reporting” (SF-425) reporting for the Weatherization Assistance Program that include instituting a supervisory review process over the reports and maintaining evidence of that review.	81.042 (L) DOE	Agree	7/2013	Michelle Zale (303) 866-3142
Department of Health Care Policy and Financing						
24	III – 16	Continue to work with the counties, Medical Assistance sites, and the Governor’s Office of Information Technology and third-party administrator to ensure the accuracy of eligibility determinations and redeterminations for the Medicaid program.	93.720, 93.775, 93.777, 93.778 (A)(B)(E) HHS	Agree	Implemented and Ongoing	Donna Kellow (303) 866-3676
25	III – 21	Continue to work with the counties, Medical Assistance sites, and the Governor’s Office of Information Technology and third-party administrator to ensure the accuracy of eligibility determinations and redeterminations for the Children’s Basic Health Program.	93.767 (A)(B)(E) HHS	Agree	Implemented and Ongoing	Donna Kellow (303) 866-3676

Appendix A

Federal Single Audit Recommendation Locator

Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement / Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
26	III – 24	Seek guidance from the federal oversight agency, the Centers for Medicare and Medicaid Services, regarding the appropriate manner for reclassifying payments between the Children’s Basic Health Plan and Medicaid programs. Additionally, the Department should develop and implement policies and procedures based on the guidance provided by the federal oversight agency.	93.720, 93.767, 93.775, 93.777, 93.778 (A)(B)(L) HHS	Partially Agree	6/2013	Donna Kellow (303) 866-3676
27	III – 28	Improve its controls over eligibility determination of Medicaid providers to ensure that it complies with federal requirements. Specifically, it should (a) update the Medicaid provider application and provider agreement to include all information required by federal regulations; (b) start screening agents and managing employees of providers on enrollment to confirm their identity and to ensure that they are not excluded from participating in the Medicaid program; and (c) perform monthly matches with federal databases to determine if existing providers’ owners, agents, or managing employees have been excluded from participating in the program since the last verification.	93.720, 93.775, 93.777, 93.778 (A)(B)(N) HHS	Agree	In Progress with replacement MMIS – 3/2016	Donna Kellow (303) 866-3676
28	III – 32	Develop and implement procedures to ensure that personnel costs charged to federal grant programs are supported with adequate documentation. These procedures should include requirements to maintain required certifications, personnel activity reports, quarterly comparisons between estimated and actual budgets, or other equivalent documentation.	93.720, 93.767, 93.775, 93.777, 93.778 (B) HHS	Agree	6/2013	Donna Kellow (303) 866-3676

Appendix A

Federal Single Audit Recommendation Locator

Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement / Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
29	III – 36	Improve controls related to its purchasing function by (a) maintaining documentation of an effective review process within the Purchasing and Contracting Section that will ensure contracting documents are in compliance with laws and regulations, (b) developing procedures to ensure compliance with the Office of the State Controller’s Contract Policies related to signatory authority delegations and the review and approval of state contracts, and (c) ensuring that it maintains documentation required by statute to justify all sole source procurements.	93.720, 93.767, 93.775, 93.777, 93.778 (A)(B)(I) HHS	Agree	6/2013	Donna Kellow (303) 866-3676
30	III – 40	Develop a policy to maintain documentation of all reviews performed over the calculation of the Medicaid rates for inpatient hospital services.	93.720, 93.775, 93.777, 93.778 (B)(N) HHS	Disagree	Not Applicable	Donna Kellow (303) 866-3676
31	III – 43	Improve its interagency agreement process to ensure that interagency agreements are initiated and approved timely, the related funds are transferred timely and appropriately, and that interagency agreement activity is timely and accurately recorded on COFRS throughout the year.	93.720, 93.775, 93.777, 93.778 (I) HHS	Agree	6/2013	Donna Kellow (303) 866-3676

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Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement / Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
32	III – 50	Ensure the Hospital Provider Fee Model is based on accurate, consistent, and reliable data by (a) establishing data collection methods to obtain hospital data for the Hospital Provider Fee Model that are based on existing, reliable data sources where possible. The Department should consider gathering data directly, whenever possible, from the most recently available Medicare cost reports rather than requiring hospitals to self-report data in the Hospital Provider Survey; (b) developing clear, consistent requirements for the data sources and methodologies hospitals must use to complete the Hospital Provider Survey; (c) requiring hospitals to maintain supporting documentation for the data points reported in the Hospital Provider Survey; and (d) developing and implementing policies and procedures for an annual, risk-based review, to determine the accuracy and reliability of the self-reported data in the Hospital Provider Survey. The Department should also establish and implement procedures to take follow-up action with hospitals on data points in question, including, but not limited to, adjustments to future fees and payments for errors.	93.778 (A)(B)(G) HHS	Agree	12/2013	Donna Kellow (303) 866-3676

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Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement / Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
33	III – 55	The Department of Health Care Policy and Financing (Department) and the Hospital Provider Fee Oversight and Advisory Board (Advisory Board) should improve the monitoring of the Hospital Provider Fee Program expansion population expenditures to ensure that the Department does not charge hospitals a hospital provider fee significantly greater than what is needed to cover the costs of the expansion population in the current model year. Specifically (a) the Department should provide quarterly updates to the Advisory Board comparing Model estimates for the expansion populations to the actual program expenditures for the expansion populations and (b) the Advisory Board should review the expansion population expenditures quarterly and, if necessary, make recommendations to the Department and the Medical Services Board about the need to revise the Hospital Provider Fee Model to ensure the amount collected for expansion populations more accurately reflects the expansion population costs, and if necessary consider mid-year adjustments to fees in the event it appears that the Department will significantly overcollect in a given year.	93.778 (A)(B)(G) HHS	Agree	3/2013	Donna Kellow (303) 866-3676
34	III – 58	Improve the information security of the Provider Fee Model spreadsheet by (a) restricting access to the Provider Fee Model spreadsheet to only those users who have a business need to access it and (b) developing a method to track changes in the Provider Fee Model spreadsheet that allows the Department to document the history of changes made in the spreadsheet over time.	93.778 (A)(B)(G) HHS	Agree	a. 11/2012 b. 10/2013	Donna Kellow (303) 866-3676

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Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement / Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
35	III – 64	Develop controls to ensure that Medicaid does not pay any claims for Fort Logan or Pueblo Institute patients who fall under the federal institution for mental diseases (IMD) exclusion. Specifically, HCPF should (a) work with the Department of Human Services (CDHS) to develop a process for receiving data on the dates of admission and discharge for Medicaid-eligible clients, regardless of age, who are inpatients at the Fort Logan and Pueblo Institutes; (b) use the patient information obtained through part a to develop a process for identifying and denying, or flagging for further investigation, all Medicaid claims, including capitation payments, for IMD-excluded patients. Additionally, HCPF should pursue a long-term solution as part of the Medicaid Management Information System (MMIS) reprocurement; (c) use the patient information obtained through part a to develop a routine process for identifying and reviewing for appropriateness all claims paid for Medicaid clients, regardless of age, who were inpatients at the Fort Logan or Pueblo Institute on the date of service; and (d) investigate the claims questioned in this audit and recoup payments as appropriate.	93.778 (A) HHS	Agree	a. 7/2012 b. Interim Process – 8/2012 Reprocured MMIS – 3/2016 c. 7/2012 d. Implemented and Ongoing	Donna Kellow (303) 866-3676
36	III – 67	Improve its controls over eligibility of Medicaid providers to ensure that it complies with federal regulations. In addition, it should develop, implement, and document a process for removing providers from the Medicaid Management Information System providers who are no longer in compliance with provider eligibility requirements.	93.778 (A)(B)(N) HHS	Agree	3/2016	Donna Kellow (303) 866-3676

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Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement / Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
37	III – 67	Ensure that requirements for the Children’s Basic Health Plan (CBHP) program related to determining whether an individual has creditable coverage are met. In addition, the Department should ensure that the Colorado Benefits Management System is properly programmed to deny CBHP eligibility for individuals who are receiving Medicaid or Children’s Health Insurance Program benefits in other states.	93.767 (A)(B)(E)(M) HHS	Agree	6/2016	Donna Kellow (303) 866-3676
38	III – 67	Ensure the timely recovery of unallowable payments when Medicaid and Children’s Basic Health Plan benefits are terminated when individuals become ineligible, as appropriate.	93.767, 93.777, 93.778 (A)(B)(E)(M) HHS	Partially Agree	6/2013	Donna Kellow (303) 866-3676
39	III – 67	Improve its oversight of surveys and certifications required under the Medicaid program for nursing facilities, intermediate care facilities for the mentally retarded (ICF/MRs), and hospitals that provide nursing facility services by (a) providing appropriate procedural training to staff responsible for monitoring nursing facilities, ICF/MRs, and hospitals that provide nursing facility services; (b) ensuring that a supervisory review is in place that verifies staff follow the Department’s procedures for monitoring nursing facilities, ICF/MRs, and hospitals that provide nursing facility services; and (c) developing and implementing procedures to indicate the dates the Department will input into its database and use for monitoring the required timeframes for surveys conducted by the Department of Public Health and Environment.	93.777, 93.778 (N) HHS	Agree	7/2012	Donna Kellow (303) 866-3676
40	III – 67	Improve its oversight of the Children’s Basic Health Plan (CBHP) program by (a) ensuring that beneficiaries who are no longer eligible for CBHP are properly disenrolled from the program and (b) ensuring that payments are recovered for the individuals identified during the audit testing as no longer being eligible for CBHP.	93.767, 93.778 (A)(B)(E) HHS	a. Agree b. Partially Agree	6/2013	Donna Kellow (303) 866-3676

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Department of Higher Education						
Colorado Historical Society						
6	II – 24	Improve its controls over financial reporting by (a) instituting a process for effective supervisory review of manual journal entries and year-end exhibits. This process should include proper segregation of duties and a detailed review, by someone knowledgeable in accounting, of all supporting documentation used to prepare entries and exhibits; (b) performing bank account reconciliations on a monthly basis to ensure amounts reported in the Colorado Financial Reporting System, the State’s accounting system, agree to balances in accounts held by the Society’s trustee; and (c) ensuring that it provides adequate training for accounting staff who prepare accounting entries and year-end exhibits.	N/A	Agree	7/2013	N/A
University of Colorado						
41	III – 72	Use tracking mechanisms available in the Integrated Student Information System to help ensure returns of Title IV funds are completed on a timely basis.	84.007, 84.032, 84.033, 84.063, 84.268, 84.375, 84.376, 84.379, 93.342, 93.364, 93.407, 93.408, 93.925; (N) ED, HHS	Agree	8/2012	Robert Kuehler (303)837-2112

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Colorado State University						
42	III – 77	Colorado State University – Global Campus (CSU-Global) should implement an internal control procedure which ensures that a supervisory review of the Title IV return of funds calculations is conducted by someone other than the preparer of such calculations. CSU-Global should also implement adequate oversight processes to ensure that all applicable funds are returned to the U.S. Department of Education within the required time frames.	84.063, 84.268 (N) ED	Agree	9/2012	Gus Skinner (720)279-0167
43	III – 79	Implement a thorough review process of reports from the subaward database to identify awards that meet the Federal Funding Accountability and Transparency Act reporting requirements on a timely basis and ensure that all the required recipient reporting elements are submitted to the Federal Subaward Reporting System within the required time frames.	10.200, 10.200, 12.103, 12.420, 15.232, 15.805, 15.805, 43.001, 43.001, 47.041, 47.074, 47.074, 47.074, 47.074, 47.076, 47.080, 93.113, 93.286, 93.286, 93.286, 93.394, 93.394 93.846 (L) USDA, DOD, DOI, NASA, HHS	Agree	10/2012	David Ryan (970)491-6694

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Community College System						
44	III – 83	Trinidad State Junior College, Colorado Northwestern Community College, Lamar Community College, and Community College of Aurora should implement controls to ensure that Title IV funds are returned to the federal government in the required time frame and that the return of Title IV calculations are properly reviewed to ensure accuracy.	84.063, 84.268 (N) ED	Agree	2/2013	Karla Nash (720) 858-2714
Department of Human Services						
7	II – 30	Ensure that the financial data recorded on the Colorado Financial Reporting System (COFRS), the State’s accounting system, related to counties’ administration of public assistance programs are accurate and complete by (a) developing a procedure by which to reconcile County Financial Management System (CFMS) and COFRS data each month. The reconciliation procedure should include investigating and resolving all discrepancies and making adjustments as appropriate; (b) assigning responsibility to specific employees for conducting the monthly reconciliation process and a supervisory review of the process; and (c) reconciling the approximately \$500,000 discrepancy between CFMS and COFRS for amounts owed to the counties as of the end of Fiscal Year 2012 and making adjustments, as appropriate.	N/A	Agree	a. 3/2013 b. 3/2013 c. 12/2013	N/A

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8	II – 34	Improve its controls over the preparation and submission of fiscal year-end exhibits to the Office of the State Controller by ensuring its supervisory review process over exhibits includes in-depth, detailed reviews of all supporting documentation used to prepare exhibits. In addition, the Department should coordinate and train Facilities Management staff to ensure Facilities Management staff properly communicate to accounting staff about construction projects and obtain proper approval when opening a new bank account.	N/A	Agree	8/2013	N/A
9	II – 37	Ensure that it processes and deposits cash receipts for the Division of Youth Corrections in a timely manner and in accordance with State Fiscal Rules. Additionally, the Department should follow generally accepted accounting principles by recording revenue in the correct fiscal year.	N/A	Agree	1/ 2013	N/A
10	II – 42	The Department of Human Services (the Department) and the Governor’s Office of Information Technology (OIT) should improve the general IT controls over AVATAR by (a) generating, reviewing, and retaining activity logs at the operating level to identify and investigate anomalous activity, including successful and unsuccessful login attempts, and controlling access to activity logs to ensure that logs cannot be altered; (b) requiring supervisors to periodically verify the accuracy and relevance of user access for the employees they supervise; (c) implementing an ongoing procedure to ensure that all users are authorized based on roles, and evidence of role-based authorization is retained prior to the users’ gaining access to the system; (d) generating and implementing logon banners for AVATAR, including Health Insurance Portability and Accountability Act (HIPAA) banners where required; (e) reviewing and updating user access management and desktop management policies and procedures; (f) ensuring that a system security assessment is	N/A	Agree	a. Implemented b. Implemented c. Implemented d. 6/2013 e. 6/2013 f. 6/2013 g. 12/2013 h. Implemented i. 6/2013 j. 6/2013 k. 3/2013 l. 3/2013 m. 6/2013 n. 6/2013	N/A

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		<p>performed on a periodic basis and identified security gaps are mitigated;(g) hardening system configuration settings for AVATAR, as identified in the system review; (h) conducting a review of all data transmissions related to AVATAR and ensuring that sensitive data are encrypted during transmission; (i) performing network scans on a periodic basis to identify and mitigate vulnerabilities; (j) ensuring that all desktop computers are vendor supported and have a firewall in place. Also, documenting the policies and procedures pertaining to desktop security management; (k) updating the AVATAR disaster recovery plan and business continuity plan that incorporate all components listed in Colorado Information Security Policies; (l) ensuring that the disaster recovery plan is tested and the required infrastructure components needed to restore the system are in place; (m) ensuring that application, system, and data backups are performed in accordance with an established schedule that complies with Colorado Information Security Policies; and (n) revising existing contracts to ensure that vendors must comply with Colorado Information Security Policies.</p>				
11	II – 51	<p>The Department of Human Services and the Governor’s Office of Information Technology (OIT) should improve the general IT controls over the County Financial Management System (CFMS) by (a) promptly reviewing and implementing procedures to ensure that access to the “root” or “super-user” account can be traced to an individual user and user access to the “root” account is monitored on a regular basis for appropriateness; (b) modifying configuration settings to ensure that changes made to system logs are recorded and audited; (c) implementing strong password parameters at the application, database, and operating system levels that comply with Colorado Information Security Policies; (d) generating, reviewing, and retaining system activity</p>	N/A	Agree	<p>a. 1/2013 b. 1/2013 c. 6/2013 d. 1/2013 e. 1/2013 f. 12/2012 g. 1/2013 h. 6/2013 i. 6/2013 j. 5/2013 k. 6/2013 l. 11/2012</p>	N/A

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		logs to identify and investigate anomalous activity and successful and unsuccessful login attempts. The Department and OIT should also control access to activity logs to ensure that logs cannot be altered and review the existing audit log rules to ascertain if current logging is sufficient; (e) requiring supervisors to periodically verify the accuracy and relevance of user access for the employees they supervise; (f) implementing a procedure to ensure that all users are authorized, evidence of authorization (e.g., system access request forms) is retained, and a signed statement of compliance is obtained prior to granting access to the system; (g) reviewing and updating user access management and desktop management policies and procedures; (h) implementing malware detection and prevention tools on the CFMS server as well as a patch management process for the operating system, database, and application to ensure that software patches are reviewed, implemented, and kept current; (i) encrypting sensitive data transmitted between CFMS and other systems and computers, including user credentials; (j) performing network scans on a periodic basis to identify and mitigate vulnerabilities; (k) ensuring that all desktop computers are vendor-supported and have a firewall in place; (l) ensuring that the disaster recovery plan and business continuity plans for CFMS are updated and tested and the required infrastructure components needed to restore the system and business operations are in place; (m) updating existing contracts with CFMS vendors to ensure that the contracts require compliance with Colorado Information Security Policies; and (n) monitoring vendors and holding them accountable for deliverables listed in the contracts.			m. 10/2012 n. 10/2012	

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45	III – 89	Strengthen controls over the Vocational Rehabilitation Program to ensure compliance with federal and state eligibility requirements. In addition, the Department should update the Vocational Rehabilitation Policy Manual to ensure it properly reflects the requirements for case file management associated with the implementation of the AWARE system.	84.126, 84.390 (A)(B)(E)(M) ED	Agree	7/2013	Clint Woodruff 303-866-2732
46	III – 93	Ensure county departments of human/social services comply with eligibility requirements for the Temporary Assistance for Needy Families program.	93.558 (A)(B)(E)(M) HHS	Agree	12/2013	Clint Woodruff 303-866-2732
47	III – 96	Ensure that Supplemental Nutrition Assistance Program restoration payments are paid appropriately and provide training to county caseworkers to ensure that they input accurate information into the Colorado Benefits Management System and timely process changes in beneficiaries' circumstances.	10.551, 10.561 (A)(B)(M) USDA	Agree	9/2013	Clint Woodruff 303-866-2732
48	III – 100	Work with its fiscal agent to strengthen controls over the Colorado Electronic Benefits Transfer (EBT) system by (a) ensuring that the Statement on Standards for Attestation Engagements (SSAE) 16 report is made available within the 90-day requirement, (b) requiring that the fiscal agent resolve the exceptions listed in the Fiscal Year 2012 SSAE 16 report immediately, and (c) instituting monitoring processes over the EBT fiscal agent to ensure that the fiscal agent is held accountable for information system controls over the EBT system.	10.551, 10.561, 93.558 (A)(B)(L) HHS, USDA	Agree	1/2013	Clint Woodruff 303-866-2732

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49	III – 104	The Department of Human Services, Department of Health Care Policy and Financing, and the Governor’s Office of Information Technology should strengthen controls over the Colorado Benefits Management System (CBMS) by (a) requiring that the CBMS service provider remediate the 18 exceptions listed in the Fiscal Year 2012 Statement on Standards for Attestation Engagements 16 report in a timely manner and (b) ensuring that the CBMS service provider is held accountable for information system controls over the CBMS system.	10.551, 10.561, 93.558, (A)(B)(E)(L) HHS, USDA	Agree	6/2014 6/2013	Clint Woodruff 303-866-2732
50	III – 106	Improve controls over its flexplace program by (a) ensuring the Department consistently follows the Department of Personnel & Administration’s (DPA) flexplace policy, including the proper use of DPA flexplace application and agreement forms and (b) training approving officials at the division and program levels on their responsibilities for implementing flexplace policies and monitoring staff who participate in flexplace. The training should include requirements for approving and signing of flexplace applications and arrangements, the types of expenses to be covered, what state property will be used off site, and how protected and confidential data are to be safeguarded.	93.575, 93.596, 93.713, 93.658 (A)(B) HHS	Agree	9/2012	Clint Woodruff 303-866-2732
Department of Labor and Employment						
12	II – 57	Institute a reconciliation process of expected-to-actual interest expense incurred throughout the year and at fiscal year-end to ensure that interest expense is properly stated within the financial statements.	N/A	Agree	11/2012	N/A
51	III – 109	Improve the level of documentation that is maintained to demonstrate that required cross-checks of Unemployment Insurance claimant data are performed against the National Database of New Hires.	17.225 (E) DOL	Agree	9/2012	Shawn Milne (303)318-8101

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52	III – 113	The Department of Labor and Employment (the Department) and the Governor’s Office of Information Technology (OIT) should improve the general information technology (IT) controls over the Colorado Unemployment Benefits System (CUBS) and Colorado Automated Tax System (CATS) by (a) developing, documenting, and implementing a user access management process, including procedures for periodically producing and reviewing a list of current system users; (b) developing and implementing a written procedure for granting user access to CUBS and CATS according to pre-established rules around segregation of duties; (c) generating and reviewing application activity logs (i.e., audit logs) to identify and investigate anomalous activity; (d) increasing the activities of the internal fraud staff by having them regularly review CUBS and CATS transactions for anomalous activity. Anomalous activity reports should be shared with IT and business staff (i.e., Division of Employment and Training program staff) and fully investigated and documented; and (e) developing written configuration management and change control policies and procedures, including procedures for handling emergency changes. The policies and procedures should define the joint roles and responsibilities of IT and Division of Employment and Training program staff.	17.225 (L) DOL	<ul style="list-style-type: none"> a. Agree b. Agree c. Partially Agree d. Partially Agree e. Agree 	<ul style="list-style-type: none"> a. Implemented b. Implemented c. 12/2016 d. 12/2016 e. Implemented 	Shawn Milne (303)318-8101

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Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement / Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
53	III – 116	Ensure that unemployment insurance (UI) claimants meet the requirements of House Bill 06S-1023 and federal law for affirming their lawful presence in the United States by (a) requiring all claimants to provide the number of their valid Colorado driver’s license or Colorado identification card, or a copy of other documents acceptable under House Bill 06S-1023, before paying benefits. In addition, the Department should establish a process to collect acceptable forms of identification other than a Colorado driver’s license or identification card and provide claimants with instructions on the application for submitting this documentation and (b) establishing procedures to verify that the person applying for UI benefits is the same person depicted by the identification number or document that the person provides on his or her application. These procedures could include verifying all Colorado driver’s license and identification numbers provided by claimants using Department of Revenue records. If necessary, the Department should seek legal counsel from the Office of the Attorney General to clarify the procedures that the Unemployment Insurance Program must follow to satisfy House Bill 06S-1023 while complying with federal requirements.	17.225 (E) DOL	Agree	12/2012	Shawn Milne (303)318-8101
Department of Natural Resources						
13	II – 61	The State Board of Land Commissioners (Board) should ensure that the State’s financial information is accurate and complete by (a) establishing and implementing procedures for identification of values associated with donated land and other assets; (b) recording the proper asset value of all the land it owns in the Colorado Financial Reporting System (COFRS), the State’s accounting system, timely; and (c) once donated land and other assets are valued, implementing a process to reconcile the Board’s asset information with COFRS.	N/A	Agree	a. 12/2013 b. 6/2013 c. 12/2013	N/A

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Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement / Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
14	II – 65	The State Board of Land Commissioners should improve its controls over the management company’s activity by (a) assigning accounting staff the responsibility of reviewing the management company’s financial reports and recording all financial activity in the Colorado Financial Reporting System (COFRS) on a monthly basis; (b) establishing and implementing policies and procedures to record gross revenue and expenditure amounts, including revenue earned and expenditures incurred, related to its commercial properties; (c) communicating with the Department of Natural Resources Controller to obtain guidance on the appropriate contract type for its current and future contracts, and to ensure that it follows the State’s contract review and approval processes; and (d) obtaining approval for all bank accounts that its management company utilizes and obtaining prior approval on all types of bank accounts it opens in the future.	N/A	Agree	a. 7/2012 b. 7/2013 c. 7/2013 d. 1/2013	N/A
Department of Personnel & Administration						
15	II – 71	Ensure that the Office of the State Controller (OSC) works with the State’s higher education institutions to ensure that all information necessary for the OSC to compile the budget-to-actual schedules within the State’s Comprehensive Annual Financial Report in accordance with Governmental Accounting Standards Board standards and state regulations is obtained and incorporated into the schedules.	N/A	Partially Agree	Implementation contingent upon cooperation of Institutions of Higher Education.	N/A

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16	II – 77	The Department of Personnel & Administration and the Governor’s Office of Information Technology should improve the Colorado Personnel Payroll System’s (CPPS) general computer controls by (a) implementing encryption controls over passwords and the file where passwords are stored; (b) implementing periodic user access reviews, requiring supervisors to verify the accuracy and relevance of user access for the employees they supervise, and ensuring that users who do not need access are removed in a timely manner; (c) generating and implementing logon banners for CPPS; (d) conducting a review of all data transmissions related to CPPS and ensuring that sensitive data are encrypted during internal and external transmissions; (e) conducting a review of all interfaces related to CPPS and ensuring that interfaces are identified, documented, and reviewed on a periodic basis, and ensuring that security controls are enforced and that personnel are identified and held accountable for managing these interfaces; (f) updating the CPPS disaster recovery plan so that it incorporates all critical components associated with CPPS and meets the requirements listed in Colorado Cyber Security Policies; (g) ensuring that the disaster recovery plan is tested, gaps identified are mitigated, and the required infrastructure components to restore the system are in place; (h) ensuring that backup documentation is complete and procedures are in place to back up all critical components of the CPPS environment, such as interfaces; and (i) developing a succession plan for key IT positions responsible for maintaining CPPS.	N/A	Agree	<ul style="list-style-type: none"> a. 6/2014 b. 6/2013 c. 6/2014 d. 12/2014 e. 12/2014 f. 12/2014 g. 12/2014 h. 12/2013 i. 6/2013 	N/A

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17	II – 81	Improve payroll controls by (a) working with the Department’s Central Payroll Division and the Governor’s Office of Information Technology to determine if changes can be made to the Colorado Personnel Payroll System (CPPS) to ensure the methods used by CPPS to calculate payroll adjustments are consistent with State Personnel Rules; (b) if changes cannot be made to CPPS, based on the results of part a, calculating future unpaid leave adjustments in accordance with State Personnel Rule 5-21 using the annualized hourly rate; and (c) developing and documenting procedures to ensure Human Resources Unit staff identify and enter unpaid leave hours on a timely basis.	N/A	a. Agree b. Partially Agree c. Agree	a. 12/2012 b. 12/2012 c. 6/2012	N/A
Department of Public Health and Environment						
54	III – 122	The Department of Public Health and Environment (the Department) and the Governor’s Office of Information Technology (OIT) should remediate system issues and improve system security to improve the Compass system’s general computer controls by (a) conducting regular Compass system security reviews at least bi-annually. These system security reviews should include, but not be limited to, conducting port scans of the system and reviewing operating system patches; (b) aligning the Department’s disaster recovery plan with USDA and state cyber security policies; (c) developing a written policy that addresses maintaining an inventory of all WIC and Compass assets, conducting and retaining the results of bi-annual inventory reviews, and creating a service-level agreement that meets USDA requirements; (d) creating a mechanism to periodically validate user access at clinics; and (e) ensuring adequate segregation of duties at the clinic level, according to USDA requirements.	10.557 (A)(B)(E) USDA	Agree	a. 3/2013 b. 7/2013 c. Implemented d. 4/2013 e. Implemented	Brent Howe (303)692-2125

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55	III – 127	Improve controls over compliance with federal Procurement, Suspension, and Debarment requirements for the Superfund program by including suspension and debarment language in all contracts that are covered by these rules, or by maintaining documentation to support that it performed other acceptable verification procedures.	66.802 (I) EPA	Agree	11/2012	Brent Howe (303)692-2125
56	III – 129	Ensure it complies with federal requirements by developing and implementing a supervisory review process over all federally required Transparency Act reports for the Special Supplemental Nutrition Program for Women, Infants, and Children.	10.557 (L) USDA	Agree	7/2013	Brent Howe (303)692-2125
57	III – 131	Develop a policy to perform a supervisory review over all progress reports submitted for the Centers for Disease Control and Prevention’s Investigations and Technical Assistance Program, and to maintain documentation of all supervisory reviews performed.	93.283 (L) HHS	Agree	7/2013	Brent Howe (303)692-2125
Department of Revenue						
18	II – 86	Ensure that the Medical Marijuana Enforcement Division establishes and adopts written internal control policies and procedures for its various business processes. These policies and procedures should ensure that (a) reconciliations over cash and revenue collections are properly performed and documented and that all discrepancies are investigated timely, (b) revenue is recognized when earned, (c) there is adequate segregation of duties among the various functions involved with receiving and recording cash, and (d) assets are properly tagged and tracked.	N/A	Agree	6/2013	N/A

Appendix A

Federal Single Audit Recommendation Locator

Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement / Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
19	II – 90	Improve its internal controls over expenditures made using procurement cards by (a) ensuring that staff members consistently follow the Department-wide procurement card guidelines as well as ensuring that the Medical Marijuana Enforcement Division’s staff follow its procurement card procedures, including documenting approved Purchase Request Forms and (b) ensuring that staff members conduct reviews and sign off within the required timeframes and send the statements to the Accounting and Financial Services Section timely.	N/A	Agree	12/2012	N/A
20	II – 92	Improve its identification of first-time severance taxpayers by accessing and using oil and gas production and permitting data available through the Department of Natural Resources to verify that those subject to severance taxation have filed a tax return.	N/A	Agree	12/2012	N/A

Appendix A

Compliance Requirements

- (A) Activities Allowed or Unallowed
- (B) Allowable Costs/Cost Principles
- (C) Cash Management
- (D) Davis-Bacon Act
- (E) Eligibility
- (F) Equipment and Real Property Management
- (G) Matching, Level of Effort, Earmarking
- (H) Period of Availability of Federal Funds
- (I) Procurement, Suspension, and Debarment
- (J) Program Income
- (K) Real Property Acquisition and Relocation Assistance
- (L) Reporting
- (M) Subrecipient Monitoring
- (N) Special Tests and Provisions

Federal Entities

- AID – Agency for International Development
- CNCS – Corporation for National and Community Service
- DHS – Department of Homeland Security
- DOC – Department of Commerce
- DOD – Department of Defense
- DOE – Department of Energy
- DOI – Department of the Interior
- DOJ – Department of Justice
- DOL – Department of Labor
- DOS – Department of State
- DOT – Department of Transportation
- DVA – Department of Veterans Affairs
- EAC – Election Assistance Commission
- ED – Department of Education
- EPA – Environmental Protection Agency
- FCC – Federal Communications Commission
- HHS – Department of Health and Human Services
- HSTSF – Harry S. Truman Scholarship Foundation
- HUD – Department of Housing and Urban Development
- LOC – Library of Congress
- NASA – National Aeronautics and Space Administration
- NEH – National Endowment for the Humanities
- NSF – National Science Foundation
- SBA – Small Business Administration
- OPM – Office of Personnel Management
- SSA – Social Security Administration
- TVA – Tennessee Valley Authority
- USDA – United States Department of Agriculture

**Net Passed Audit Adjustments by Agency
For Fiscal Year Ended June 30, 2012
Increase (Decrease)**

Agency Name	Asset	Liability	Net Assets	Revenue	Expenditure
Agriculture	\$ -	\$ -	\$ -	\$ -	\$ -
Corrections	\$ -	\$ -	\$ -	\$ -	\$ -
Education	\$ -	\$ -	\$ -	\$ -	\$ -
Governor	\$ -	\$ -	\$ -	\$ -	\$ -
Health Care Policy and Financing	\$ -	\$ -	\$ -	\$ -	\$ -
Higher Education	\$ 9,643,589	\$ 11,638,237	\$ (14,328,995)	\$ (5,482,652)	\$ (17,816,999)
Human Services	\$ (16,496)	\$ 48,265	\$ (76,872)	\$ 518,571	\$ 506,461
Judicial	\$ -	\$ -	\$ -	\$ -	\$ -
Labor and Employment	\$ 62,498	\$ -	\$ -	\$ -	\$ (62,498)
Law	\$ -	\$ -	\$ -	\$ -	\$ -
Legislative	\$ -	\$ -	\$ -	\$ -	\$ -
Local Affairs	\$ -	\$ -	\$ -	\$ -	\$ -
Military Affairs	\$ -	\$ -	\$ -	\$ -	\$ -
Natural Resources	\$ -	\$ -	\$ -	\$ -	\$ -
Personnel and Administration	\$ -	\$ -	\$ -	\$ -	\$ -
Public Health and Environment	\$ -	\$ (167,873)	\$ 28,400	\$ (28,400)	\$ (167,873)
Public Safety	\$ -	\$ -	\$ -	\$ -	\$ -
Regulatory Agencies	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue	\$ (534,567)	\$ -	\$ -	\$ 227,933	\$ 762,500
State	\$ -	\$ -	\$ -	\$ -	\$ -
Transportation	\$ -	\$ 1,387,269	\$ -	\$ -	\$ 1,387,269
Treasury	\$ -	\$ -	\$ -	\$ -	\$ -
Net Increase(Decrease)	\$ 9,155,024	\$ 12,905,898	\$ (14,377,467)	\$ (4,764,548)	\$ (15,391,140)

**Gross Passed Audit Adjustments by Agency
For Fiscal Year Ended June 30, 2012**

Agency Name	Asset	Liability	Net Assets	Revenue	Expenditure
Agriculture	\$ -	\$ -	\$ -	\$ -	\$ 158,064
Corrections	\$ -	\$ -	\$ -	\$ -	\$ -
Education	\$ -	\$ -	\$ -	\$ -	\$ -
Governor	\$ -	\$ -	\$ -	\$ -	\$ -
Health Care Policy and Financing	\$ -	\$ -	\$ -	\$ -	\$ -
Higher Education	\$ 20,824,422	\$ 12,056,665	\$ 49,302,343	\$ 6,306,074	\$ 23,635,837
Human Services	\$ 1,048,666	\$ 48,958	\$ 77,564	\$ 519,611	\$ 622,806
Judicial	\$ -	\$ -	\$ -	\$ -	\$ -
Labor and Employment	\$ 62,498	\$ -	\$ -	\$ -	\$ 62,498
Law	\$ -	\$ -	\$ -	\$ -	\$ -
Legislative	\$ -	\$ -	\$ -	\$ -	\$ -
Local Affairs	\$ -	\$ -	\$ -	\$ -	\$ -
Military Affairs	\$ -	\$ -	\$ -	\$ -	\$ -
Natural Resources	\$ -	\$ -	\$ -	\$ -	\$ -
Personnel and Administration	\$ -	\$ -	\$ -	\$ -	\$ -
Public Health and Environment	\$ -	\$ 352,127	\$ 28,400	\$ 28,400	\$ 352,127
Public Safety	\$ -	\$ -	\$ -	\$ 269,978	\$ -
Regulatory Agencies	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue	\$ 1,218,242	\$ -	\$ -	\$ 683,552	\$ 762,500
State	\$ -	\$ -	\$ -	\$ -	\$ -
Transportation	\$ -	\$ 1,387,269	\$ -	\$ -	\$ 1,387,269
Treasury	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 23,153,828	\$ 13,845,019	\$ 49,408,307	\$ 7,807,614	\$ 26,981,101

**Net Posted Audit Adjustments by Agency
For Fiscal Year Ended June 30, 2012
Increase (Decrease)**

Agency Name	Asset	Liability	Net Assets	Revenue	Expenditure
Agriculture	\$ 265,761	\$ (57,821)	\$ 201,631	\$ (1,443,325)	\$ (1,266,437)
Corrections	\$ 112,523	\$ 7,669	\$ 137,740	\$ (206,181)	\$ 2,449,073
Education	\$ 63,264,266	\$ 197,358	\$ 4,629,282	\$ 47,181,231	\$ (9,787,408)
Governor	\$ 1,684,546	\$ 3,973,665	\$ 2,099,215	\$ (39,292,614)	\$ (34,439,048)
Health Care Policy and	\$ 107,159,221	\$ 176,904,683	\$ (84,264,366)	\$ (95,386,120)	\$ (108,416,022)
Higher Education	\$ 473,439,671	\$ (7,492,375)	\$ 477,694,451	\$ 598,105,247	\$ 597,558,123
Human Services	\$ 9,360,257	\$ 4,145,951	\$ 5,153,182	\$ (7,617,420)	\$ (5,390,955)
Judicial	\$ 512,414	\$ (129,616)	\$ 629,265	\$ (110,237)	\$ 878,962
Labor and Employment	\$ 8,620,984	\$ (3,953,938)	\$ 9,197,062	\$ (6,813,986)	\$ (9,456,111)
Law	\$ 346,465	\$ 100,792	\$ 142,563	\$ 74,595	\$ 735,939
Legislative	\$ 2,780,958	\$ 2,714,729	\$ 75,165	\$ 2,705,971	\$ 3,690,632
Local Affairs	\$ 2,203,643	\$ 182,425	\$ 2,121,481	\$ (200,057)	\$ 301,154
Military Affairs	\$ 223,436	\$ 194,016	\$ 56,037	\$ 168,474	\$ 373,730
Natural Resources	\$ 34,795,439	\$ 530,953	\$ 33,864,865	\$ 3,736,365	\$ 4,936,891
Personnel and Administration	\$ 1,055,707	\$ 303,104	\$ 572,938	\$ 486,333	\$ (23,299,374)
Public Health and Environment	\$ 3,015,538	\$ 1,713,627	\$ 333,107	\$ (400,811)	\$ (688,744)
Public Safety	\$ 362,734	\$ (178,693)	\$ 289,153	\$ (5,823,968)	\$ (4,720,273)
Regulatory Agencies	\$ 79,396	\$ 14,052	\$ 50,341	\$ 26,249	\$ 376,970
Revenue	\$ 5,386,523	\$ 3,565,739	\$ 2,218,596	\$ 11,002,685	\$ 13,237,095
State	\$ 54,109	\$ -	\$ 86,825	\$ (32,387)	\$ 141,924
Transportation	\$ 17,700,635	\$ 9,500,115	\$ 18,121,748	\$ (610,064)	\$ 11,663,814
Treasury	\$ 71,774,343	\$ 6,178,132	\$ 39,471,639	\$ 20,590,555	\$ (5,534,017)
Net Increase(Decrease)	\$ 804,198,570	\$ 198,414,568	\$ 512,881,920	\$ 526,140,536	\$ 433,345,918

**Gross Posted Audit Adjustments by Agency
For Fiscal Year Ended June 30, 2012**

Agency Name	Asset	Liability	Net Assets	Revenue	Expenditure
Agriculture	\$ 881,363	\$ 310,460	\$ 201,631	\$ 3,411,739	\$ 2,099,953
Corrections	\$ 557,427	\$ 18,553	\$ 137,740	\$ 11,698,247	\$ 4,833,843
Education	\$ 72,532,721	\$ 207,250	\$ 4,629,282	\$ 101,638,259	\$ 15,885,200
Governor	\$ 3,339,002	\$ 6,370,849	\$ 2,099,215	\$ 45,315,593	\$ 37,183,637
Health Care Policy and Financ	\$ 134,049,916	\$ 176,939,322	\$ 114,518,794	\$ 298,409,629	\$ 555,187,824
Higher Education	\$ 2,306,268,566	\$ 269,158,915	\$ 569,430,558	\$ 1,631,105,269	\$ 713,641,663
Human Services	\$ 28,622,685	\$ 4,545,781	\$ 9,076,592	\$ 132,729,287	\$ 46,075,138
Judicial	\$ 67,144,278	\$ 129,616	\$ 26,085,909	\$ 1,422,293	\$ 1,459,655
Labor and Employment	\$ 30,474,006	\$ 4,129,864	\$ 10,869,264	\$ 33,682,760	\$ 12,204,912
Law	\$ 701,166	\$ 225,410	\$ 142,563	\$ 23,809,951	\$ 805,309
Legislative	\$ 2,931,288	\$ 2,714,729	\$ 75,165	\$ 2,856,301	\$ 3,701,033
Local Affairs	\$ 6,399,929	\$ 188,169	\$ 2,121,481	\$ 4,623,919	\$ 1,361,700
Military Affairs	\$ 335,510	\$ 194,016	\$ 56,037	\$ 574,385	\$ 388,584
Natural Resources	\$ 50,916,246	\$ 1,095,491	\$ 71,644,141	\$ 31,742,963	\$ 254,298,872
Personnel and Administration	\$ 3,566,153	\$ 399,839	\$ 80,631,226	\$ 4,923,022	\$ 32,103,632
Public Health and Environmen	\$ 5,887,728	\$ 1,766,451	\$ 3,140,913	\$ 4,920,098	\$ 7,622,664
Public Safety	\$ 951,458	\$ 781,383	\$ 289,153	\$ 18,253,856	\$ 10,075,741
Regulatory Agencies	\$ 180,078	\$ 14,052	\$ 50,341	\$ 130,101	\$ 1,630,083
Revenue	\$ 14,903,124	\$ 5,788,419	\$ 2,251,748	\$ 124,504,275	\$ 24,817,958
State	\$ 227,759	\$ -	\$ 86,825	\$ 141,263	\$ 141,924
Transportation	\$ 85,433,793	\$ 10,064,111	\$ 2,118,707,425	\$ 110,204,356	\$ 13,083,805
Treasury	\$ 183,330,089	\$ 58,041,534	\$ 43,210,705	\$ 336,988,107	\$ 28,346,066
	\$ 2,999,634,285	\$ 543,084,215	\$ 3,059,456,707	\$ 2,923,085,672	\$ 1,766,949,196

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